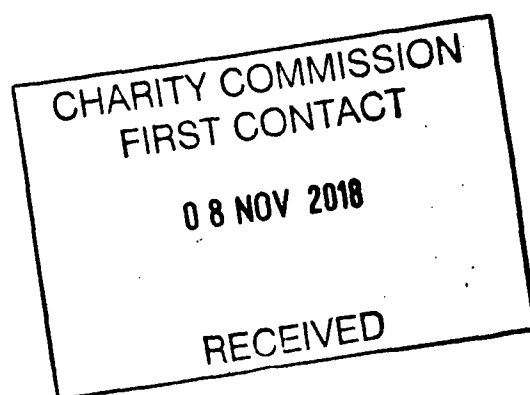


**JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

**DIRECTORS' AND TRUSTEES' REPORT  
AND ACCOUNTS**

**FOR THE YEAR ENDED 31ST MARCH 2018**



**Company No: 02700424**

**Charity No: 1117513**

# **JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

## **CONTENTS**

	<b>Page</b>
<b>Directors' and Trustees' Report</b>	<b>2 – 8</b>
<b>Independent Auditors' Report</b>	<b>9 – 10</b>
<b>Statement of Financial Activities</b>	<b>11</b>
<b>Balance Sheet</b>	<b>12</b>
<b>Statement of cash flows</b>	<b>13</b>
<b>Notes to the Accounts</b>	<b>14 – 24</b>

# **JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

## **TRUSTEES' REPORT (Cont'd)**

### **FOR THE YEAR ENDED 31ST MARCH 2018**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31<sup>st</sup> March 2018, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### **OUR PURPOSE AND ACTIVITIES**

The Joint Council for the Welfare of Immigrants (JCWI) is an independent national charity established in 1967. We work to ensure justice and fairness in immigration and asylum law and policy and we provide direct legal advice and assistance to those affected by UK immigration control.

##### **Our Vision**

JCWI works toward a vision of the UK in which immigration law and policy are based on sound evidence, promote the rule of law and are underpinned by respect for human rights and dignity. In which no individual or family is made vulnerable or destitute or faces the denial of fundamental human rights by our immigration system and in which diverse communities are also cohesive communities.

##### **Our Work**

We work toward these goals through the following activities:

- We challenge unjust laws and policies that restrict the rights of migrants, refugees and their families.
- We work to influence the debate on immigration and asylum issues.
- We provide reliable, high quality advice and support to individuals and families facing destitution or the denial of their human rights.
- We raise the quantity and quality of available immigration advice and support by providing training and capacity building to other organisations and practitioners.
- We build partnerships, coalitions and movements and we support communities and individuals in their own campaigns for justice and reform.

##### **Who do we support?**

Since its inception in 1967, JCWI has provided vital legal assistance and advice to many thousands of vulnerable and at-risk individuals and families affected by the unfairness of British immigration and asylum law. These service users are often in desperate need and often have no other source of reliable advice and support.

##### **Public Benefit**

We work to improve the lives of migrants, refugees, seekers of asylum and their families. In addition to the direct provision of support, we continue to be an important resource for others who work in the same field and have established ourselves as a leading provider of trainings in immigration, nationality and asylum law, with thousands of trainees having benefited from our courses.

We produce high quality briefings for parliamentarians, campaigners and the media, providing a sound evidence base for debates about immigration and asylum policy and a powerful voice for greater justice and fairness.

JCWI is the only national organisation in the field that has never sought nor accepted central government funds. We are thus uniquely positioned as an independent source of support and an independent voice for justice, free from the influence of government.

As the UK contemplates the shape of its immigration system after Brexit, as debates over race and immigration become ever more divisive and as the impacts of an unjust immigration system continue to grow, JCWI is needed – now, more than ever.

# **JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

## **TRUSTEES' REPORT (Cont/d)**

### **FOR THE YEAR ENDED 31ST MARCH 2018**

#### **Our Staff and Volunteers**

JCWI has seven full-time staff and three part-time staff, supported at any point by three to four part-time volunteers. Volunteers serve on a rotational basis for three months and have reasonable travel and lunch expenses reimbursed. Legal volunteers are given experience in a busy legal department while policy, communications and campaigns volunteers provide much needed project support to our campaigning work.

#### **Achievements and Performance**

##### **Casework:**

It has been a year of success and growth for JCWI's casework department. In September we welcomed an additional full-time solicitor to the team. Additionally, having supported our legal assistant in the process of accreditation as an advanced caseworker, we have now been granted approval from the Solicitors' Regulation Authority (SRA) to provide her with a training contract. We are committed to supporting young talent choosing to work in an area which has been deeply impacted by legal aid cuts and is not often seen as an attractive or lucrative career path.

Our advice lines have continued to see year-on-year growth in the volume of enquiries and this year we have seen an increase in the number of urgent matters being referred to our irregular migrants helpline (IML). One such case concerned the proposed removal of a young lady to the Democratic Republic of the Congo (DRC). The Home Office sought to remove her to a country she had left as a small child, despite having in their possession evidence that she met the requirements of the immigration rules and therefore should have been granted leave to remain. We were able to prevent her removal and secure leave to remain. She is now working in the care industry.

Bucking the national trend, we have secured a high number of grants of leave to remain at first instance by the Home Office, including grants of Indefinite Leave to Remain (ILR) under the domestic violence concession, successful extension applications on the 10-year route to settlement and settlement applications granted outright.

Nevertheless, Home Office decision making remains the subject of concern, with the high success rates on appeal (50%) demonstrating the need for better decisions to be made at the first instance. We have seen an increase in the number of cases over the last year in which a decision under appeal has been withdrawn the day before a Tribunal hearing. This is a poor use of public funds and of the Tribunal's resources.

We continue to see growth in the number of vulnerable refugees and seekers of asylum requiring urgent advice and support. We continue to act for the family in the reported case of AT (2016 UKUT 227 (IAC)) and are pleased to confirm that the refugee sponsor, his mother and young brother have all been granted ILR. MI is now the confident, outgoing young man he always promised to be, having completed his studies without the burden of worrying about loved ones thousands of miles away.

This year we have been particularly proud to have secured ILR for several clients outside the immigration rules. In one case concerning a family of 6, the main applicant has experienced lengthy struggles with mental illness and attempted to take his own life. After instructing JCWI he was successful in his appeal before the Tribunal and the Home Office sought to grant him and his family limited leave to remain on the 10-year route to settlement. Following a successful application for judicial review, our client and his family were granted ILR, with the Home Office accepting that the case was both exceptional and compelling.

We continue to hold the government to account over the unlawful deprivation of our clients' right to liberty. We have had several cases of unlawful detention settled in our clients' favour this year. One such client, a recognised refugee from Tibet, was awarded £14,000 for a period of 61 days' unlawful detention, conceded by the Home Office at the letter before claim stage. In another such case, we secured considerable damages for an Australian national detained for 22 days. Despite having lived in the United Kingdom for 37 years, the client had been informed by the Home Office that she had no right to be in the country. It was only with the support of JCWI and of exceptional case funding from the LAA that she was able to build her case, with the Home Office having now provided her with confirmation of her right of abode in the United Kingdom.

# **JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

## **TRUSTEES' REPORT (Cont/d)**

### **FOR THE YEAR ENDED 31ST MARCH 2018**

We are pleased to confirm that we have been awarded a contract by the Legal Aid Agency to continue to provide advice from 1 September 2018. As we have been awarded a larger number of matter starts than under previous contracts, we will be able to help an even greater number of individuals. We have additionally been granted a contract to deliver advice at the Yarl's Wood Immigration Removal Centre. The women detained at Yarl's Wood are extremely vulnerable and are often victims of domestic violence, trafficking or torture. We believe that we are uniquely placed to provide them with reliable, high quality advice that draws on our caseworkers' expertise and experience supporting the vulnerable. It is for this expertise that we are, for the second year in a row, featured as a recognised practitioner by Chambers and Partners.

#### **Training:**

JCWI training continues to receive positive and encouraging feedback from participants. Over the period from April 2017 to March 2018 JCWI held 44 training courses with over 300 participants.

In June 2017 the Guidance on Competence allowed Level 3 Advisers to apply to the OISC to undertake Judicial Review Case Management (JRCM). JCWI offered courses to assist advisers who had obtained this new category of authorisation or who wished to apply for it. Focusing on the practical steps involved in the JRCM process, the course was extremely successful.

A series of new half-day courses on the Points-Based System were scheduled for the first half of 2018 and have all seen high participation and positive feedback. Additionally our evening courses continue to be well received not only for their content but as an opportunity for advisers to come together, share experiences and build relationships.

Regrettably, voluntary sector participation has declined (from 15% to 9%) due to the wider availability of free trainings for voluntary and community based organisations. In 2018-19 we hope to enter this sector of the 'market' for training by providing a greater number of grant-funded or subsidised programmes for community based organisations.

#### **Membership:**

We have recruited over 100 new members over the period April 2017 – March 2018. This is encouraging and reflects similar growth over previous years. In 2018-19 we will be making a significant investment in our membership programme, building more opportunities for members to engage in our campaigning work and widening our outreach and membership recruitment activities.

#### **Policy & Campaigns:**

This has been an eventful year for our policy and campaigning work, with notable progress made in our work on the Hostile Environment, post-Brexit immigration policy and on Family Reunion.

After several years of research and preparation, we were able to launch our legal challenge against the government's Right to Rent scheme, working with our legal team at Leigh Day and with counsel from Doughty Street and Matrix. We successfully raised funds for this challenge, and raised awareness of the risks inherent in the Right to Rent scheme, through crowdfunding. Additionally, JCWI's policy team submitted new evidence this year to the Independent Chief Inspector of Borders and Immigration and held an in-person meeting with him as part of his review of the scheme. His subsequent report was highly robust and equally critical of the scheme.

Recognising the importance of work on the wider Hostile Environment we have established a working group with representatives from across the sector and we have held meetings to coordinate work on these issues. We contributed to a sector wide report on the Hostile Environment and worked closely with Liberty to lobby against the 'immigration exemption' in the Data Protection Bill.

In partnership with Doctors of the World, JCWI secured funding from the Equality and Human Rights Commission (EHRC) to conduct vital research into the NHS charging system and its impact on patient outcomes. We have additionally produced toolkits for lawyers and frontline advisers on the operation of the scheme and organised training sessions across the country. We continue to engage with the Department of Health on the impact of the charging program.

# **JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

## **TRUSTEES' REPORT (Cont'd)**

### **FOR THE YEAR ENDED 31ST MARCH 2018**

In 2017-18 we have additionally become increasingly concerned about the number of individuals with a right to remain in the United Kingdom who have been denied access to public funds, to the NHS or the right to work as a result of their inability to evidence their immigration status within the Hostile Environment. Of particular concern are long-resident citizens of former UK colonies who entered the United Kingdom during the period of Commonwealth 'free movement' prior to 1973. JCWI has long warned of the consequences of the Hostile Environment for such groups and we are actively working toward the launch of a concerted campaign seeking clarification of their status.

Our policy team continues to monitor the family migration landscape following our successful intervention in the Supreme Court case of MM. When the government released new guidance later in 2017, we produced an easy-to-read guide for families affected by the rules, explaining the new approach to human rights, flexibility of income and the best interests of the child. We hosted a well-attended event in parliament, bringing together affected families with parliamentarians and jurists. We continue to work with the new 'Families Together' funding initiative and have supported them in mapping existing legal services and expertise.

Despite the unstable political and policy context in the wake of the referendum and the holding of a snap election, JCWI continued this year to be at the forefront of thinking about EU citizens' rights and the post-Brexit migration system. Throughout this period we have worked closely with the 3 Million, New Europeans and others concerned about these issues and have provided legal and policy support to new and emerging campaigning organisations. JCWI met with the President of the European Parliament to raise concerns about the position of EU migrants in the UK. The policy team updated its guide for EU nationals on their treaty rights, and produced a position paper on post-Brexit immigration policy which was well received by Parliamentarians and campaigners. Supported by Runnymede and CLASS, we organised a highly successful conference, bringing together leading politicians, academics, lawyers and activists to explore the possibilities for the post-Brexit immigration system.

#### **Communications:**

JCWI continues to be one of the most visible organisations working nationally on issues of immigration, nationality and asylum policy. We provide regular comment to all leading print, television and online media outlets on immigration-related news and we have written editorial and comment pieces for the Guardian, the Huffington Post, OpenDemocracy, Politics.co.uk and the Times.

#### **Public benefit statement**

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

#### **FINANCIAL REVIEW**

The Statement of Financial Activities shows a net surplus of £38,906 (2017 – surplus £210,758) for the year resulting in Reserves standing at £403,685 (2017 - £364,779) at 31st March 2018.

#### **Principal Funding Sources**

JCWI continues to self-generate income through training, membership and casework and continues to obtain grant funding for its policy and campaigns work. We are grateful to our funders for their continued support of our work and our vision.

#### **Investment powers and policy**

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that cash deposits meet their requirements to generate income.

#### **Reserves policy**

The Directors consider that reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The Directors propose to maintain the charity's reserves at a level which is at least equivalent to six months' operational expenditure.

# **JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

## **TRUSTEES' REPORT (Cont/d)**

### **FOR THE YEAR ENDED 31ST MARCH 2018**

The reserves held in unrestricted funds, which have not been designated or invested in fixed assets, at 31st March 2018 were £322,636 (2017: £276,538). This is equivalent to 6.01 months (2017: 5.98 months) operational expenditure which achieves the above mentioned minimum target of six months.

The Directors consider that the Charity's reserves will enhance the services provided and provide financial security for the future. They review the level of reserves required at regular meetings to ensure they are sufficient to fulfil the charity's continuing obligations.

#### **FUTURE ACTIVITIES**

Over the next financial year, JCWI will see a significant expansion in its legal casework, with a new Legal Aid contract coming beginning in September 2018. JCWI's policy, campaigns and communications teams will undergo a strategic review, with a view to delivering a policy and campaigning strategy for the period 2018-2020 that works toward significant reform of our immigration system after Brexit. Working with funders and partners we will also invest in our membership programme to ensure that we are building a wider, more active membership body.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Joint Council for the Welfare of Immigrants (JCWI) (the word 'Limited' being omitted by licence from the Board of Trade) is a Company Limited by guarantee and not having a capital divided by shares.

The charity was incorporated on 25<sup>th</sup> March 1992 and amended by Special Resolution on 20<sup>th</sup> November 2004. It registered as a charity on 8<sup>th</sup> January 2007 under Registration Number 1117513 and the company registration number is 02700424.

##### **Recruitment and appointment of Trustees**

As set out in the Articles of Association the chair of the trustees is nominated by the other trustees. The Directors of the organisation are also the charity trustees for the purposes of charity law.

The Board of Trustees has the power to appoint additional Trustees as it considers fit to do so. They are selected on the basis of the contribution that they make to the governance of the organisation and the skills that they possess.

The Trustees have no beneficial interest in the company other than as members. The Trustees are also the directors of the company. All of the Trustees are members of the company and guarantee to contribute £1 in event of winding up. The Board has the power to appoint additional Directors.

##### **Trustee induction and training**

The Trustees maintain a good working knowledge of charity and company law and best practise by regular reading of charity press articles and scrutiny of Companies House, Charity Commission, other Government and voluntary organisation advisory websites. New Trustees are given copies of the Memorandum and Articles of Association and copies of previous year's minutes and are given an introduction to the activities of the charity by the existing Board. Training is given as and when required.

##### **Organisation**

It is governed by the Executive Committee, which is also the Board of Directors, which sets the overall framework. They meet regularly and as frequently as they wish and at least four times a year. The Chief Executive Officer and her staff team are then delegated full responsibility for implementation within this framework and deal with the day-to-day operation management of the company.

# **JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

## **TRUSTEES' REPORT (Cont/d)**

### **FOR THE YEAR ENDED 31ST MARCH 2018**

#### **Related parties**

The charity coordinates with other organisations in the sector in order to increase its reach and impact and has worked particularly closely this year with IMiX, Refugee Action, Liberty and Doctors of the World. JCWI and The Immigrants' Aid Trust (IAT) are related parties as they have a common trustee: Minoo Jalili-Naini is a trustee of IAT. None of the charity's other trustees are directors or trustees of these other organisations.

#### **Pay policy for senior staff**

JCWI uses the NJC scale for all staff members and salaries are commensurate with roles and experience.

#### **Risk Management**

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Company Number:** 02700424

**Charity Number:** 1117513

#### **Directors and Trustees**

Minoo Jalili-Naini	- Chairperson
Melaku Getachew	- Vice-Chairperson (Retired 08/03/2018)
Belaynesh Hailemariam	- Treasurer
Daniel Wilsher	
Susan Cueva	
Edlira Alku	(Resigned 08/03/2018)
Farah Rangosch	
Alex Teytelboym	
Karen Maclean	
Berni Graham	
Saira Grant	- Company Secretary (Resigned 18/09/2017)
Satbir Lochan Singh Chowdry	- Company Secretary (Appointed 18/09/2017)

**Senior Management Team:** S Singh – Chief Executive Officer  
C Patel – Legal Policy Director  
N Burgess – Head of Case Work

**Principal Address:** 115 Old Street, London EC1V 9RT

**Auditors:** Ramon Lee Audit LLP, Eagle House, 167 City Road, London EC1V 1AW

**Bankers:** NatWest Bank Plc., 134 Aldersgate Street, London EC1A 4JB



# **JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

## **TRUSTEES' REPORT (Cont/d)**

### **FOR THE YEAR ENDED 31ST MARCH 2018**

#### **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The Trustees (who are also directors of JCWI for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **STATEMENT OF DISCLOSURE TO AUDITOR**

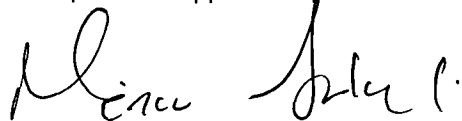
In accordance with company law, the company's Directors certify that:

- so far as they are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the Directors of the company they have taken all the steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

#### **APPROVAL**

This report was approved by the Board of Directors and Trustees on 8th October 2018 and signed on its behalf by:



**Ms Minoo Jalali-Naini - Chair**

# **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

## **Opinion**

We have audited the financial statements of Joint Council for the Welfare of Immigrants for the year ended 31<sup>st</sup> March 2018, which comprise the Statement of Financial Activities (Summary Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31<sup>st</sup> March 2018 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

## **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

## **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF (Cont/d)**

### **JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' and Trustees' Report.

#### **Responsibilities of directors**

As explained more fully in the directors' responsibilities statements set out on page 9, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

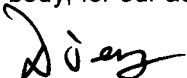
In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**DAVID TERRY (Senior Statutory Auditor)**  
**for and on behalf of RAMON LEE AUDIT LLP**  
**CHARTERED ACCOUNTANTS**  
**STATUTORY AUDITOR**

**EAGLE HOUSE**  
**167 CITY ROAD**  
**LONDON EC1V 1AW**

**8<sup>TH</sup> OCTOBER 2018**

# JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

### SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
<b>Income</b>					
Grants and donations	2	93,835	-	93,835	184,589
Income from charitable activities	3	358,049	230,582	588,631	577,178
Income from other trading activities	4	1,167	-	1,167	4,265
Investment income	5	-	-	-	13
<b>Total income</b>		<u>453,051</u>	<u>230,582</u>	<u>683,633</u>	<u>766,045</u>
<b>Expenditure</b>					
Cost of raising funds	6	15,143	-	15,143	15,722
Expenditure on charitable activities	6	391,988	237,596	629,584	539,565
<b>Total Expenditure</b>		<u>407,131</u>	<u>237,596</u>	<u>644,727</u>	<u>555,287</u>
<b>Net income/(expenditure) &amp; net movement in funds for the year</b>		45,920	(7,014)	38,906	210,758
<i>Reconciliation of funds</i>					
Total funds, brought forward		277,427	87,352	364,779	154,021
<b>Total funds, carried forward</b>		<u>323,347</u>	<u>80,338</u>	<u>403,685</u>	<u>364,779</u>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

### CONTINUING OPERATIONS

None of the charity's activities were initiated or discontinued during the above financial periods.

### TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial periods.

The notes on pages 14 to 24 form part of these accounts.

# JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

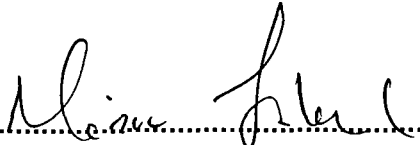
## BALANCE SHEET

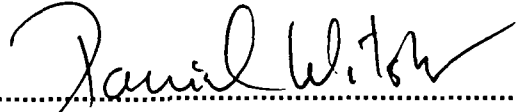
AS AT 31<sup>ST</sup> MARCH 2018

	Notes	2018	2017
		£	£
<b>Fixed assets</b>			
Tangible assets	11	711	889
<b>Current assets</b>			
Stock and working progress	12	124,319	107,230
Debtors	13	90,513	30,611
Cash at bank and in hand		356,197	373,391
		<u>571,029</u>	<u>511,232</u>
<b>Liabilities</b>			
Creditors falling due with in one year	14	168,055	147,342
		<u></u>	<u></u>
<b>Net current assets</b>		402,974	363,890
<b>Net assets</b>		<u>403,685</u>	<u>364,779</u>
<b>The funds of the charity</b>			
Unrestricted funds	15	323,347	277,427
Restricted funds	15	80,338	87,352
<b>Total charity funds</b>		<u>403,685</u>	<u>364,779</u>

The Trustees have prepared accounts in accordance with Section 398 of the Companies Act 2006 and Section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These accounts were approved by the Board of Trustees on 8<sup>th</sup> October 2018 and were signed on its behalf by:

.....  ..... Minoo Jalali-Naini - Chair

.....  ..... Daniel Wilsher - Trustee

Company Registration No 02700424

The notes on pages 14 to 24 form part of these accounts.

**JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED 31ST MARCH 2018**

	<b>Notes</b>	<b>2018 £</b>	<b>2017 £</b>
<b>Net cash generated/(used) in operating activities</b>	<b>17</b>	<u>(17,194)</u>	<u>233,801</u>
<b>Cash flows from investing activities</b>			
Interest income		-	13
<b>Cash provided by / (used in) investing activities</b>		<u>-</u>	<u>13</u>
<b>Increase / (decrease) in cash &amp; cash equivalents in the year</b>		<u>(17,194)</u>	<u>233,814</u>
<b>Cash &amp; cash equivalents at the beginning of the year</b>		373,391	139,577
<b>Total cash &amp; cash equivalents at the end of the year</b>		<u><u>356,197</u></u>	<u><u>373,391</u></u>

# **JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)**

## **NOTES TO THE ACCOUNTS**

### **FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018**

#### **1. ACCOUNTING POLICIES**

##### **1.1 Basis of preparation of accounts**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charity SORP (FRS 102) Revised), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Joint Council for the Welfare of Immigrants (JCWI) meets the definition of a public benefit entity under FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

##### **1.2 Preparation of accounts on a going concern basis**

The Charity's Financial Statements show net income of £38,906 for the year and free reserves of £322,636. The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

##### **1.3 Income**

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- (a) Income received by way of grants and donations are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- (b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (c) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants, Donations and Legacies as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.
- (d) Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract, in the form of legal fees, training income and service level agreements.
- (e) Membership fees credited to income on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

##### **1.4 Volunteers and donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such donations were received during the year.

# JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

## NOTES TO THE ACCOUNTS (Cont/d)

### FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

#### 1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds comprises the cost of seeking grants and donations and their associated support costs.
- (b) Expenditure on charitable activities include expenditure associated with the main objectives of the Charity and include both direct costs and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### 1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, management, finance and administration personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7.

#### 1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Executive Committee.

The designated funds are monies set aside out of general funds and designated for specific purposes by the Executive Committee.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

#### 1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions or those costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings & equipment - 20% on net book value

#### 1.9 Stock and work in progress

Stock is shown at the lower of cost and net realisable value. Stock consists of legal case work in progress.

#### 1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### 1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.



# JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

## NOTES TO THE ACCOUNTS (Cont/d)

### FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

#### 1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### 1.13 Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

#### 1.14 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

#### 1.15 Pension costs

Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the defined contribution schemes are held separately from those of the company in independently administered funds. The pension cost charge (note 9) represents contributions payable by the charity to the fund and amounted to £2,148 (2017 - £2,989). No contributions were outstanding at the year end (2017 - £nil).

#### 1.16 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

## 2. GRANTS AND DONATIONS

	Unrestricted Funds £	2018 £	2017 £
The A B Charitable Trust	-	-	15,000
Esmee Fairbairn Foundation	40,000	40,000	40,000
Hilden Charitable Fund	-	-	20,000
Immigrants' Aid Trust	30,000	30,000	30,000
Paul Hamlyn Foundation	-	-	60,000
General donations	23,835	23,835	19,589
	<u>93,835</u>	<u>93,835</u>	<u>184,589</u>

The grants and donations in 2017, totalling £184,589, were attributed £124,589 to unrestricted funds and £60,000 to restricted funds.

# JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

## NOTES TO THE ACCOUNTS (Cont/d)

### FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2018 £	2017 £
<b>Case work and legal helplines</b>				
<i>Grants and donations:</i>				
Trust for London	-	53,200	53,200	53,000
<i>Contract income:</i>				
UNISON - Advice line for members	23,020	-	23,020	23,730
Legal aid and certificated case fees	210,319	-	210,319	222,157
Private legal case fees	47,854	-	47,854	31,342
Consultancy	1,280	-	1,280	-
	<u>282,473</u>	<u>53,200</u>	<u>335,673</u>	<u>330,229</u>
<b>Training</b>				
Training fees	46,774	-	46,774	81,164
	<u>46,774</u>	<u>-</u>	<u>46,774</u>	<u>81,164</u>
<b>Membership services</b>				
Membership subscriptions	24,502	-	24,502	26,843
	<u>24,502</u>	<u>-</u>	<u>24,502</u>	<u>26,843</u>
<b>Policy and campaigns</b>				
<i>Grants and donations:</i>				
The A B Charitable Trust	-	15,000	15,000	-
The Commission for Equality and Human Rights	-	48,590	48,590	-
Global Dialogue	-	370	370	-
Strategic Legal Fund	-	-	-	18,130
Trust for London - Stragergic Legal Fund	-	23,629	23,629	-
Trust for London	-	-	-	4,500
Unbound Philanthropy	-	75,000	75,000	75,000
UNHCR	-	-	-	9,000
UNISON	-	-	-	5,500
Donations - Right to rent	-	4,653	4,653	-
Donations - Tribunal fees	-	-	-	5,685
Donations - I am a Refugee	-	140	140	5,484
<i>Contract income:</i>				
UNISON	-	-	-	5,400
Consultancy	3,642	-	3,642	-
	<u>3,642</u>	<u>167,382</u>	<u>171,024</u>	<u>128,699</u>
<b>Communication</b>				
<i>Grants and donations:</i>				
Barrow Cadbury Trust - Diana, Princess of Wales Memorial Fund (Migration Exchange)	-	10,000	10,000	10,000
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
<b>Publications:</b>				
Publication sales	658	-	658	243
	<u>658</u>	<u>-</u>	<u>658</u>	<u>243</u>
	<u>358,049</u>	<u>230,582</u>	<u>588,631</u>	<u>577,178</u>

Income from charitable activities in 2017, totalling £577,178, was attributed to unrestricted funds of £390,879 and restricted funds of £186,299.

# JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

## NOTES TO THE ACCOUNTS (Cont/d)

### FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

#### 4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	2018	2017
	£	£	£
Service charges income (IAT)	1,167	1,167	1,400
Insurance claim	-	-	2,865
	<u>1,167</u>	<u>1,167</u>	<u>4,265</u>

Income from other trading activities in 2017, totalling £4,265, was all attributed to unrestricted funds.

#### 5. INVESTMENT INCOME

	Unrestricted	Total 2018	Total 2017
	£	£	£
Interest on cash deposits	-	-	13
	<u>-</u>	<u>-</u>	<u>13</u>

Investment income in 2017, totalling £13, was all attributed to unrestricted funds.

# JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

## NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

### 6. ANALYSIS OF EXPENDITURE

	Raising Funds	Case work & legal helplines	Training	Membership services	Policy & campaigns	Communication	2018	2017
	£	£	£	£	£	£	£	£
Staff costs	11,836	143,309	28,777	4,252	75,316	40,077	303,567	249,395
Legal case work costs	-	110,569	-	-	-	-	110,569	107,720
Training costs	-	-	16,523	-	-	-	16,523	14,993
Premises costs	-	12,917	2,584	-	-	-	15,501	23,670
Other direct project costs	269	-	-	266	64,802	1,251	66,588	9,676
Bad debts	-	5,890	-	-	-	-	5,890	-
Support costs (Note 7)	2,039	40,367	8,156	2,039	23,937	8,100	84,638	116,667
Governance costs (Note 7)	999	19,769	3,994	999	11,723	3,967	41,451	33,166
	<u>15,143</u>	<u>332,821</u>	<u>60,034</u>	<u>7,556</u>	<u>175,778</u>	<u>53,395</u>	<u>644,727</u>	<u>555,287</u>

Of the £644,727 expenditure in 2018 (2017 - £555,287), £407,131 was charged to unrestricted funds (2017 - £396,340) and £237,596 to restricted funds (2017 - £158,947).

# JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

## NOTES TO THE ACCOUNTS (Cont/d)

### FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

#### 7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's key activities undertaken (see note 6) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

	General support	Governance function	2018	2017
	£	£	£	£
Management staff costs	-	29,589	29,589	27,906
Administration and support staff	18,506	-	18,506	17,728
Premises costs and equipment	23,441	-	23,441	50,858
Communications and IT costs	25,772	-	25,772	25,400
Legal and professional expenses	10,330	-	10,330	10,635
Insurance	3,446	-	3,446	5,725
Other office costs	2,965	-	2,965	6,099
Depreciation	178	-	178	222
Trustees expenses	-	82	82	-
Audit fees	-	3,840	3,840	3,600
AGM costs	-	7,940	7,940	1,660
	<u>84,638</u>	<u>41,451</u>	<u>126,089</u>	<u>149,833</u>

#### 8. NET INCOME / (EXPENDITURE) FOR THE YEAR

Net movement in funds is stated after charging:

	2018	2017
	£	£
Depreciation of tangible fixed assets	178	222
Audit fees	<u>3,840</u>	<u>3,600</u>

#### 9. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

	2018	2017
	£	£
Wages and salaries	317,017	269,219
Social security costs	29,757	22,821
Pension costs	2,148	2,989
	<u>348,922</u>	<u>295,029</u>

No employee received remuneration in excess of £60,000 during the year.

None of the Trustees received any remuneration during the year (2017 – £nil) and no expenses were reimbursed (2017 – £nil).

The key management personnel of the charity comprise the Chief Executive Officer, Legal Policy Director, and Head of Case Work. The total employee benefits of the key management personnel of the charity, consisting of wages were £158,555 (2017 – £137,265).

# JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

## NOTES TO THE ACCOUNTS (Cont/d)

### FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

#### 10. STAFF NUMBERS

The average monthly number of staff employed by the charity during the year was as follows:

	2018 Number	2017 Number
Case work and legal help lines	4.0	3.5
Training	0.8	1.0
Membership services	0.2	0.5
Policy and campaigns	2.4	1.5
Communication	0.8	0.5
Management, fundraising and governance	0.5	0.5
Administration and support	0.4	0.5
Total	<u>9.1</u>	<u>8.0</u>

The average monthly number of persons employed by the charity during the year was 10 (2017 – 10).

#### 11. TANGIBLE FIXED ASSETS

	2018 £	2017 £
<b>NET BOOK VALUES</b>		
Fixtures, fittings & Equipment	<u>711</u>	<u>889</u>
	<u>711</u>	<u>889</u>

#### MOVEMENTS IN YEAR

Cost or valuation	Opening Balances £	Additions £	Disposals £	Closing Balances £
Fixtures, fittings & Equipment	<u>30,582</u>	<u>-</u>	<u>-</u>	<u>30,582</u>
	<u>30,582</u>	<u>-</u>	<u>-</u>	<u>30,582</u>
<b>Depreciation</b>				
	Opening Balances £	Charge For Year £	Disposals £	Closing Balances £
Fixtures, fittings & Equipment	<u>29,693</u>	<u>178</u>	<u>-</u>	<u>29,871</u>
	<u>29,693</u>	<u>178</u>	<u>-</u>	<u>29,871</u>

#### 12. STOCK AND WORK IN PROGRESS

	2018 £	2017 £
Legal cases – Work in Progress	<u>124,319</u>	<u>107,230</u>
	<u>124,319</u>	<u>107,230</u>

# JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

## NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

### 13. DEBTORS

	2018 £	2017 £
Trade debtors	80,513	18,220
Other debtors	10,000	10,000
Prepayments	-	2,391
	<u>90,513</u>	<u>30,611</u>

### 14. CREDITORS: amounts falling due within one year

	2018 £	2017 £
Trade creditors	44,268	15,819
Client money held on account	25,910	42,965
Taxation and social security	18,303	9,082
Deferred income (see note 18)	17,665	16,702
Other creditors	58,069	57,074
Accruals	3,840	5,700
	<u>168,055</u>	<u>147,342</u>

### 15. MOVEMENT IN FUNDS

	Balance at 01.04.17 £	Income £	Expenditure £	Balance at 31.03.18 £
<b>Restricted funds:</b>				
Paul Hamlyn Foundation	26,667	-	26,667	-
<i>Case work and legal helplines:</i>				
Trust for London	-	53,200	53,200	-
<i>Communication:</i>				
Barrow Cadbury Trust - Diana, Princess of Wales				
Memorial Fund (Migration Exchange)	-	10,000	10,000	-
<i>Policy and campaigns:</i>				
The A B Charitable Trust	-	15,000	15,000	-
The Commission for Equality and Human Rights	-	48,590	48,590	-
Global Dialogue	-	370	370	-
Trust for London - Strategic Legal Fund	-	23,629	23,629	-
Unbound Philanthropy	55,000	75,000	60,000	70,000
Donations - Tribunal fees	5,685	-	-	5,685
Donations - Right to rent	-	4,653	-	4,653
Donations - I am a Refugee	-	140	140	-
	<u>87,352</u>	<u>230,582</u>	<u>237,596</u>	<u>80,338</u>
<b>Unrestricted funds:</b>				
General funds	277,427	453,051	407,131	323,347
Total unrestricted funds	<u>277,427</u>	<u>453,051</u>	<u>407,131</u>	<u>323,347</u>
Total funds	<u>364,779</u>	<u>683,633</u>	<u>644,727</u>	<u>403,685</u>

# JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

## NOTES TO THE ACCOUNTS (Cont/d)

### FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

#### Description, nature and purpose of restricted funds:

**Paul Hamlyn Foundation:** Funding received towards support work around testing a new internal model to benefit more vulnerable young people.

#### *Case work and legal helplines:*

**Trust for London:** Funding received towards running the IML Helpline.

#### *Communication:*

**Barrow Cadbury Trust - Diana, Princess of Wales Memorial Fund (Migration Exchange):** Funding received towards provide additional capacity to JCWI to engage in strategic communications support.

#### *Policy and campaigns:*

**Strategic Legal Fund:** Funding received to investigate and gather evidence of unlawful discrimination caused by the Landlord Checks scheme.

**The A B Charitable Trust:** Funding received towards core costs

**The Commission for Equality and Human Rights:** Funding received towards research and training on the impact of the NHS Charging Regulations.

**Global Dialogue:** Funding received towards strategic communications and advocacy work.

**Trust for London – Strategic Legal Fund:** Funding received towards the provision of advice to vulnerable migrants.

**Unbound Philanthropy:** Funding received towards work to support European Economic Area (EEA) migrants by ensuring a fair and just immigration system is put in place based on a framework of principles and in addition to shift the current Family Migration Rules to more favourable terms for non-EEA migrants, thereby ensuring that future Rules for EEA migrants and their family members are fair and equitable.

**Donations – Tribunal fees:** Funding received towards litigation costs.

**Donations – Right to rent:** Funding received towards litigation costs.

**Donations – I am a Refugee:** Funding received towards the running of the 'I Am a Refugee' exhibition.

#### Description, nature and purpose of unrestricted funds:

**General funds:** General fund represents funds available to spend at the discretion of the Trustees.

## 16. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	Unrestricted Funds £	Restricted Funds £	Total 2018 £	Total 2017 £
Tangible fixed assets	711	-	711	889
Net current assets	322,636	80,338	402,974	363,890
	<u>323,347</u>	<u>80,338</u>	<u>403,685</u>	<u>364,779</u>



# JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

## NOTES TO THE ACCOUNTS (Cont/d)

### FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2018

#### 17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2018 £	2017 £
Net movement in funds	38,906	210,758
Add back depreciation	178	222
Deduct interest income shown in investment activities	-	(13)
Decrease / (increase) in stock and work in progress	(17,089)	(26,230)
Decrease / (increase) in debtors	(59,902)	11,038
Increase / (decrease) in creditors	20,713	38,026
<b>Net cash generated/(used) in operating activities</b>	<b><u>(17,194)</u></b>	<b><u>233,801</u></b>

#### 18. DEFERRED INCOME

	2018 £	2017 £
Balance as at 1st April 2017	16,702	14,875
Amount released to income in the year	(16,702)	(14,875)
Amount deferred in the year	17,665	16,702
Balance as at 31st March 2018	<b><u>17,665</u></b>	<b><u>16,702</u></b>

The deferred income relates to contract income of £14,875 received from UNISON in advance for helpline work to be carried out in 2018 and fees of £2,790 relating to training courses to be held in 2018/19.

#### 19. RELATED PARTY TRANSACTIONS

JCWI and The Immigrants' Aid Trust (IAT) are related parties as some of the trustees are common to both. As at the year end IAT owed JCWI £13,400 (2017 - £12,000). The following transactions took place during the year between JCWI and IAT:

- JCWI rents premises owned by IAT at 115 Old Street, London, for which annual rent of £30,000 (2017 - £30,000) is payable.
- JCWI also receives a donation of £30,000 (2017 - £30,000) for rent from IAT.
- JCWI charges £1,167 (2017 - £1,400) for administration expenses to IAT.