

POSITIVE ACTION FOR REFUGEES AND ASYLUM SEEKERS

Report and Financial Statements

Year ended 31 March 2019

Charity number: 1120950

Company number: 05751987

Positive Action for Refugees and Asylum Seekers

Report and Financial Statements for the year ended 31 March 2019

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Positive Action for Refugees and Asylum Seekers

Directors, Trustees and Advisors for the year ended 31 March 2019

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Positive Action for Refugees and Asylum Seekers key management personnel - trustees and directors

PAFRAS nominated chair:	D Beckett	
Elected trustees:	D Beckett	
	M McGowan	
	A Lowe	
	E Maddocks	
	A Turner	(appointed 11 April 2018) (resigned 27 May 2019)
	D Evans	(resigned 29 March 2019)
	K Russell	(appointed 10 June 2019)
	E Keevash	(appointed 10 June 2019)
	F Khan	(appointed 27 August 2019)
	S Birani	(appointed 13 September 2019)
Secretary	J Judkins	

Positive Action for Refugees and Asylum Seekers key management personnel - senior managers

Operational Director	K Pearse
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Company numbers

Charity number:	05751987
Company number:	1120950

Registered Office

PAFRAS
Unit 24 Unity Business Centre
Roundhay Road
Leeds
West Yorkshire
LS7 1AB

Independent Examiner

Jason Foxwell FCCA FCIE
Independent-examiner.net
www.independent-examiner.net

Bankers

Co-operative Bank
41, Vicar Lane
Leeds
LS1 6DS

Positive Action for Refugees and Asylum Seekers

Chair's Statement for the year ended 31 March 2019

The trustees are pleased to present their annual directors' report of the charity for the year ending 31 March 2019, which are also prepared to meet the requirements for a directors' report and accounts for 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: 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).

Chair's report

PAFRAS has continued to develop and enhance its service offer this year. The asylum system continues to operate as part of the government's 'hostile environment' in spite of the much repeated 'proud history of offering protection to those who need it'. The reality we see every day is quite different, with people waiting months and years for a fair decision on their claim for asylum.

Government policy continues to use destitution (as well as detention) as a disincentive to seeking protection in the UK and fighting for a fair decision through the appeals process. This is where our work is so essential. We use our OISC accredited casework (at levels 1 and 2) to support people to access the support they are eligible for, and to offer legal advice to clients, enabling them to re-open cases and provide new evidence for consideration.

We continue to enjoy our partnership working with large and small organisations – our well-established partnership with the British Red Cross has been renewed and our work with Refugee Action, ASAP, Touchstone, Leeds Asylum Seekers Support Network and Manual Bravo continue. We would like to thank our partners – large and small for working with us to improve the lives of people living in destitution as a result of asylum processes.

We are very excited about a new project in 2018 'Young Migrants Matter', funded by the Paul Hamlyn Foundation. We are working with The Children's Society to provide intensive case work for young people, aged 16- 25, with insecure immigration status, which includes social and emotional support as well as advocacy, destitution case work and immigration advice. The Children's Society focuses on 'voice and influence' – developing opportunities and forums in which young migrants can speak out and be heard.

Our multi-agency drop-in this year has continued to be busy with 5536 visits and 2450 food parcels and 600 toiletry issued. We have provided specialist casework to 403 asylum seekers and refugees in destitution and crisis situations during this period, of those 186 were new to the PAFRAS service. The drop-in continues to be a vibrant community meeting point. The drop-in delivery partners, British Red Cross, Skyline, Manual Bravo and Bevan Healthcare have met three times this operational year and have strengthened as a team delivering the crisis service by sharing incident reporting guidelines, introducing agreements to access interpreters at the drop-in and making decisions about the development of the project and partnership.

The Mental Health Assessment Worker role is well established into our model now and we recognise the value and necessity of having this support integrated alongside emergency provision and specialist casework. Over this operational year our Mental Health Assessment Worker completed 290 mental health assessments, engaged with 144 new clients, made 200 referrals to therapy, well-being and socialisation activities (of which 70% succeed) and supported 3 clients in a mental health crisis situation.

This operational year has also seen PAFRAS develop our external profile by delivering talks and a range of events and meetings and establish ourselves as a key agency in the Leeds Migration Partnership. We Co-Chair the Leeds Migration Partnership Strategic Group and represent the sector at Leeds City Council's Strategic Migration Board.



D Beckett
Chair

Positive Action for Refugees and Asylum Seekers

Report of the Trustees for the year ended 31 March 2019

Our purposes and activities

The purposes of PAFRAS are:

- The relief of financial hardship amongst those seeking asylum or who are refugees, and their dependents living (temporarily or permanently) in Leeds and the surrounding area;
- To promote, preserve and protect the physical and mental health of those seeking asylum and those who are refugees and their dependents;
- To advance the education of the public in general about the issues relating to refugees and those seeking asylum; and
- The provision of facilities for recreation or other leisure time occupation with the object of improving the conditions of the life of those persons who have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

Our volunteers

PAFRAS is very involved in the community and relies on the support of volunteers to deliver the weekly drop-in. In 2018 PAFRAS continued to out-source the volunteering to Manuel Bravo Project who recruit, train and provide on-going support to a team of up to 66 volunteers, approximately 66% (2018: 60%) have lived refugee experience.

Achievements and performance

During the year PAFRAS has had a total of 5,536 (2018: 5,503) visits to the drop-in, 186 (2018: 208) new clients seen by PAFRAS, and 102 (2018: 116) new destitute clients were supported. PAFRAS provided advice to 403 (2018: 439) clients in total. Volunteers made up and issued 2,450 food parcels (2018: 3,040), which this year were significantly supplemented with fresh fruit and vegetables, and 600 (2018: 750) hygiene packs. PAFRAS entered into a new arrangement with St. Vincent's Support Centre to provide clothes and shoes. 2.8 (2018: 2.5) Destitution Caseworkers delivered 1,275 advice sessions (2018: 1,310). The number of clients we worked with dipped slightly this year due to the welcome addition of specialist refugee-move on services further development, delivered by RETAS and the Connecting Opportunities partnership. PAFRAS has been able to focus on providing advice and support to asylum seekers.

Operational review

In May 2018 PAFRAS underwent an internal restructure of our casework team to create a new role, Senior Caseworker, and new Volunteer Advice Worker role, to deliver non-complex advice. We funded this through National Lottery Community Fund partnership project led by Refugee Action developing the Early Action Partnership. The model is enabling us to work proactively with service-users by filtering advice needs across three levels (non-complex, complex and OISC accredited immigration legal advice), de-escalating crisis situations and increasing capacity for the Caseworkers and Senior Caseworker to focus on priority needs by training and supporting Advice Volunteers.

In October 2018 PAFRAS launched the Young Migrants Matter Project, a partnership with The Children's Society, funded by Paul Hamlyn Foundation, working with young people, aged 16-24 with insecure immigration status. PAFRAS employs two Young People's Development Workers, who offer emergency support and crisis intervention, independent, trusted and OISC regulated advice on immigration and asylum case and 1:1 and group support and social and wellbeing activities. The Children's Society focus on "voice and influence", supporting young people to have their voices heard, and to influence government, councils and services and plan to develop a peer mentoring programme.

Financial review

Income for the year was £289,727 (2018: £216,693). Expenditure amounted to £259,203 (2018: £217,666). This resulted in a surplus for the year of £30,524 (2018: £973 deficit). Fund balances at the year end were £125,354 (2018: £94,830) of which £57,808 (2018: £64,550) was unrestricted and available for general use.

Reserves policy and going concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover both planned and unplanned expenditure. The Trustees have resolved to establish sufficient reserves to enable PAFRAS to continue with its activities. The Trustees meet regularly to monitor sufficient funding is being obtained for the forthcoming year. The reserves policy will be subject to review during the 2019/20 financial year.

Positive Action for Refugees and Asylum Seekers

Report of the Trustees (continued) for the year ended 31 March 2019

Governing Document

Positive Action for Refugees and Asylum Seekers (PAFRAS) is a registered charity and is governed by its Articles of Association.

Appointment of trustees

The Board of Trustees undertook a Skills Analysis this year to identify skills, experience and knowledge gaps within the Board. The process began to recruit to certain specialisms including health, legal and fundraising. The recruitment of Trustees is the joint responsibility of the Board and Director, as agreed with The Chair.

Trustee induction and training

New trustees visit the PAFRAS project to meet the team, a visit to the Destitution Drop-In at St. Aidan's Community Church Hall is also encouraged. New trustees will be given a role description and invited to shadow a Trustee meeting before committing to joining the Board. External and relevant training, such as Adult Safeguarding, is available and Trustees are encouraged to attend.

Organisation

The Board of Trustees administers the charity. The board usually meets every second month, to review activity, performance, fundraising, accounts, membership and governance. A Director is appointed by the trustees to manage the day to day operations and develop the charity in line with the strategic priorities and operational plan.

Related parties and co-operation with other organisations

None of PAFRAS trustees receive remuneration or other benefit from their work with the charity. A connection between a trustee and the Director of the charity must be disclosed to the Board of Trustees. In the current year no such connections were reported.

Risk management

The trustees have a risk management strategy which comprises:

- An annual Trustees Away-Day that reviews the principal risks and uncertainties that PAFRAS faces
- The establishment of policies, systems and procedures to mitigate those risks identified
- Regular Trustee Meetings to review the policies, systems and procedures to mitigate those risks
- The implementation of procedures designed to minimise and manage potential impact on the charity should those risks materialise

The Board of Trustees has also focused on non-financial risks arising from fire, trips & falls, food hygiene and service-user incidents. The risks are detailed in a risk assessment document which includes steps on how the risks will be mitigated. These risks are mitigated by ensuring accreditation (e.g. First Aid at Work) is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Positive Action for Refugees and Asylum Seekers

Trustees' Responsibilities in Relation to the Financial Statements for the year ended 31 March 2019

The charity trustees (who are also the directors of the Positive Action for Refugees and Asylum Seekers for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the 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.

By order of the board of trustees



D Beckett (chair)

17 December 2019

Positive Action for Refugees and Asylum Seekers
Independent Examiner's Report
To the trustees of Positive Action for Refugees and Asylum Seekers

Independent examiner's report to the trustees of Positive Action For Refugees and Asylum Seekers ('the charitable company')

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2019.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since the charitable company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA and ACIE, both of which are listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts do not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Name: Jason Foxwell FCCA FCIE

Address: independent-examiner.net, 39 Enfield Road, Poole, BH15 3LJ

Date: 22 December 2019

Positive Action for Refugees and Asylum Seekers

Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Income					
Donations and legacies	2	97,697	192,030	289,727	215,833
Income from charitable activities					
Fund Raising events		-	-	-	860
Income from other trading activities					
Other incoming resources		-	-	-	-
Total income		97,697	192,030	289,727	216,693
Expenditure					
Expenditure on charitable activities					
Operation of PAFRAS services	3	104,439	154,764	259,203	217,666
Total expenditure		104,439	154,764	259,203	217,666
Net income/(expenditure) and net movement in funds for the year		(6,742)	37,266	30,524	(973)
Reconciliation of funds					
Total funds brought forward	12	64,550	30,280	94,830	95,803
Total funds carried forward	13	57,808	67,546	125,354	94,830

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

Positive Action for Refugees and Asylum Seekers

Balance Sheet as at 31 March 2019

Company No: 05751987

	Note	2019 £	2018 £
Current assets			
Debtors	10	2,296	1,559
Cash at bank and in hand		126,042	96,419
		128,338	97,978
Liabilities			
Creditors: amounts falling due within 1 year	11	(2,984)	(3,148)
Net current assets		125,354	94,830
Net assets		125,354	94,830
The funds of the charity			
Unrestricted income funds	12	45,473	52,215
Designated funds	12	12,335	12,335
Restricted income funds	12	67,546	30,280
		125,354	94,830

The notes on pages 11 to 18 form part of these financial statements.

For the year ending 31 March 2019, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.



D Beckett, Chair of trustees on behalf of the trustees.
17 December 2019

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2019

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Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2019 (continued)

1 Accounting policies

Basis of preparation

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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Positive Action for Refugees and Asylum Seekers meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were required.

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 the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in circumstances where a claim for repayment of tax has been or will be made to HM Revenue & Customs is grossed up for the tax recoverable. Any amount of tax reclaimed from HM Revenue & Customs but not yet received is shown within the charity's debtors.

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.

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.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2019 (continued)

1 Accounting policies (continued)

Expenditure 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:

- Expenditure on charitable activities includes the costs of services and all other activities undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

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

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.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Financial instruments

The charity 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.

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2019 (continued)

2 Income from donations and grants

Donations	2019 £	2018 £
General donations	39,970	37,856
Donations of food for distribution	50,013	50,013
Grants receivable	191,561	120,375
Tax recoverable	3,190	3,709
Other income	4,992	3,880
	289,727	215,833

The income from donations and legacies was £289,727 (2018: £215,833) of which £97,697 was unrestricted (2018: £95,118) and £192,030 restricted (2018: £120,715).

3 Analysis of expenditure on charitable activities

	TOTAL 2019 £	TOTAL 2018 £
Wages and sessional work	145,478	114,511
Drop in security	3,970	3,975
Drop in running costs	6,128	5,775
Peer support group	-	114
Food for distribution	50,000	50,000
Rent and Rates	15,068	14,038
Light and Heat	1,535	1,157
Logistics	713	-
Repairs and maintenance	108	-
Telephone	2,312	2,445
Postage and Stationery	1,621	1,337
Volunteer Expenses	15,119	8,587
Staff Travel	1,394	1,388
Hardship Payments	7,182	6,577
Publications and subscriptions	483	170
Other	1,847	3,329
Governance costs (see note 5)	489	482
Support costs (see note 5)	5,756	3,781
Total	259,203	217,666

Expenditure on charitable activities was £259,203 (2018: £217,666) of which £104,439 was unrestricted (2018: £98,424) and £154,764 was restricted (2018: £119,242).

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2019 (continued)

4 Analysis of governance and support costs

The charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Having identified its governance costs, the remaining support costs together with the governance costs are apportioned between the three key charitable activities undertaken (see note 8) in the year. Refer to the table below for the basis for apportionment and the analysis of support and governance costs.

Support and governance costs	Basis of apportionment	General support £	Governance function £	Total £
Insurance	Invoiced	1,485	-	1,485
Training	Invoiced	1,566	-	1,566
Professional fees	Invoiced	2,705	-	2,705
Independent examination fees	Invoiced (accrued fees)	-	175	175
Trustees away day	Invoiced	-	314	314
Total		5,756	489	6,245

5 Net income/(expenditure) for the year

	2019 £	2018 £
This is stated after charging		
Operating leases - equipment	-	-
Depreciation	-	-
Bank interest payable	-	-
Independent examiner's remuneration		
Independent examiner's fees	175	(325)
Accountancy services	-	-

6 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

No employees had employee benefits in excess of £60,000 (2018: nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2018: £nil) neither were they reimbursed expenses during the year (2018: £nil). No charity trustee received payment for professional or other services supplied to the charity (2018: £nil).

The average monthly head count was 7 staff (2018: 6 staff).

7 Related party transactions

There were no transactions with related parties in the current year.

8 Government grants

Income from government grants comprises performance related grants made by local authorities to fund the core services of Positive Action for Refugees and Asylum Seekers. See note 14 for more information and to the amount and source of these grants.

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2019 (continued)

9 Corporation taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Debtors

	2019 £	2018 £
Tax recoverable	1,521	1,200
Other debtors and prepayments	775	359
	2,296	1,559

11 Creditors: amounts falling due within one year

	2019 £	2018 £
Other creditors and accruals	2,984	3,148
	2,984	3,148

12 Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2019 £
General fund	52,215	97,697	(104,439)	-	45,473
	52,215	97,697	(104,439)	-	45,473

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The 'free reserves' after allowing for all designated funds.

Analysis of movements in designated funds

	Balance 1 April 2018 £	Incoming resources £	Resources expended £	Transfers £	Funds 31 March 2019 £
Designated fund	12,335	-	-	-	12,335
	12,335	-	-	-	12,335

Name of unrestricted fund	Description, nature and purposes of the fund
Designated fund	The cover of salary costs for a subset of the core team for three months

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements
for the year ended 31 March 2019 (continued)

12 Analysis of charitable funds (continued)

Analysis of movements in restricted fund

	Balance 1 April 2018	Incoming resources	Resources expended	Transfers	Funds 31 March 2019
	£	£	£	£	£
AB Charitable Trust	2,624	15,000	(15,849)		1,775
ASAP	-	381	(381)		-
ASAP (BLF)	3,521	49,834	(47,474)		5,881
Brelms Trust CIO	1,667	5,000	(5,000)		1,667
IGEN Trust	230	-	(230)		-
LASSN	-	250	(125)		125
Leeds Quakers	800	-	(800)		-
Lloyds Foundation	18,900	24,400	(22,367)		20,933
Paul Hamlyn Foundation	-	49,733	(19,637)		30,096
Positive Action in Housing (PAIH)	-	480	(480)		-
The Big Lottery Fund (Refugee Action)	-	21,070	(16,023)		5,047
The British Red Cross (BLF SNAP)	-	20,250	(18,228)		2,022
The British Red Cross (Bridge)	2,013	5,162	(7,175)		-
The Trusthouse Charitable Foundation	525	-	(525)		-
Yorkshire St Pauli	-	470	(470)		-
	30,280	192,030	(154,764)	-	67,546

Name of restricted fund	Description, nature and purposes of the fund
AB Charitable Trust	Contribution towards a PT destitution caseworker salary and 2 days per week of Director salary
ASAP	Contribution towards staff travel
ASAP (BLF)	FT destitution caseworker salary, 1 day per week Director salary and a contribution to directly incurred costs
Brelms Trust CIO	Contribution towards a PT Logistics and Security Officer salary
IGEN Trust	Setting up Bikes Project to provide refugees and asylum seekers with good quality bikes
LASSN	Contribution towards hardship payments
Leeds Quakers	Contribution towards the running costs of PAFRAS charitable activities
Lloyds Foundation	Contribution towards Director and Finance Officer salaries and volunteer expenses
Paul Hamlyn Foundation	Young Migrants Matter: FT and PT Young People's Developments workers salaries, activities and contribution to some general running expenses
Positive Action in Housing (PAIH)	PAIH awarded hardship grants for refugees and asylum seekers
The Big Lottery Fund (Refugee Action)	Early Action: Contribution towards Senior caseworker salary, training and travel
The British Red Cross (BLF SNAP)	Strategic National Asylum Programme: FT Destitution caseworker salary, volunteer costs, hardship payments and some general running expenses
The British Red Cross (Bridge)	Contribution to a Drop-in venue hire and staff training
The Trusthouse Charitable Foundation	Contribution towards a PT destitution caseworker salary
Yorkshire St Pauli	Contribution towards food cost of PAFRAS drop-in service

Positive Action for Refugees and Asylum Seekers

Notes Forming Part of the Financial Statements for the year ended 31 March 2019 (continued)

13 Analysis of net assets between funds

	General fund	Designated funds	Restricted funds	Total
	£	£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	46,161	12,335	67,546	126,042
Other net current assets/(liabilities)	2,296	-	-	2,296
Creditors of less than one year	(2,984)	-	-	(2,984)
	45,473	12,335	67,546	125,354