

# **Leeds Asylum Seekers Support Network**

Charity number 1092647

A company limited by guarantee number 04228876

## **Annual Report and Financial Statements for the year ended 31 March 2017**



West Yorkshire Community Accounting Service

# **Leeds Asylum Seekers Support Network**

## **Annual Report and Financial Statements for the year ended 31 March 2017**

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**Prepared by West Yorkshire Community Accounting Service**

# Leeds Asylum Seekers Support Network

## Trustees' report for the year ended 31 March 2017

### Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

<b>Name</b>	<b>Position</b>	<b>Dates</b>
David Cundall	Chair	Resigned as Chair 30 September 2016
Janice Gwilliam	Chair	Appointed as Chair 30 September 2016
Katherine Wyatt	Treasurer	Resigned as Treasurer 30 September 2016
Paul Broughton	Treasurer	Appointed as trustee and Treasurer 30 September 2016, resigned as trustee and Treasurer 23 January 2017
Andrew Eyre		
Ruth Woodhead		Resigned as trustee 30 September 2016
Solomon Kidane		Resigned as trustee 30 September 2016
Erika Trueman		
Shadia Hameed		
William Urry		Appointed as trustee 30 September 2016
Ruchi Gulati		Appointed as trustee 30 September 2016
Dee Marshall		Appointed as trustee 23 January 2017

**Company secretary** Jon Beech

**Charity number** 1092647 Registered in England and Wales

**Company number** 04228876 Registered in England and Wales

### Registered and principal address from 31 May 2017

Oak House  
Park Lane  
Leeds  
LS3 1EL

### until 30 May 2017

Ebor Court  
Westgate  
Leeds  
LS1 4ND

### Bankers

Unity Trust Bank plc  
Nine Brindleyplace  
Birmingham  
B1 2HB

### Independent examiner

Susan Szamakowicz MAAT

### West Yorkshire Community Accounting Service

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

### Structure, governance and management

The charity is a company limited by guarantee and was formed on 5 June 2001. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

The company was registered as a charity on 27 June 2002.

# Leeds Asylum Seekers Support Network

## Trustees' report (continued) for the year ended 31 March 2017

### Reference and administrative details of the charity, its trustees and advisors (continued)

#### Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM. Not more than five persons, who must be members of the Company, may be co-opted by the trustees.

At every Annual General Meeting one third of the elected members of the Board of Trustees shall retire from office. The members to retire shall be those longest in office since their last election. A retiring member shall be eligible for re-election provided that no person shall serve for more than six consecutive years.

Persons co-opted on the Board shall retire at the first Annual General Meeting following their appointment but shall be eligible for further co-option or election.

### Objectives and activities

#### The charity's objects

To relieve asylum seekers and refugees in the Leeds Metropolitan District (the area of benefit) who are in conditions of need, hardship and distress by reason of their social and economic circumstances by such charitable means as the trustees shall determine including the advancement of education, relief of poverty and the preservation and protection of good health.

#### The charity's main activities

**Befriending** - which reduces isolation, improves well-being, and encourages integration and greater self-reliance among asylum seekers and refugees. Volunteers also provide practical support to the people they are matched with: helping people to access health and social care services, to make stronger connections with community organisations and to make friends.

- 2016/17 51 volunteers were matched with 56 asylum seekers and refugees.
- Trips and activities to places like Roundhay Park, Leeds Museums, Saltaire have enabled refugees and befrienders to find out more about Leeds and to make greater social connections.
- All reviews of support have demonstrated either reduced isolation, improved physical and mental wellbeing, or greater understanding of UK culture.
- Volunteers provide support for about 9 months, although some matches can continue for several years.

**English at Home** - which matches volunteer tutors with refugee and asylum seeker learners who are unable to attend mainstream English classes.

- In 2016/17, tailored English lessons were delivered to 161 people from who would otherwise be excluded from learning English because of caring responsibilities and/or health problems by 104 tutors.
- LASSN tutors have helped 8 people to successfully take up college courses.
- The evidence provided by regular progress demonstrates an increase in the level of confidence, with nearly all clients reporting that they now used English much more outside the home.

**Grace Hosting** - links hosts with a spare room with guests (who are usually destitute asylum seekers) who have no other housing options. Hosts welcome guests into their homes with a hot meal, a bed for the night, and breakfast in the morning – as well as providing emotional and practical support.

- In 2016/17, 71 guests spent a total of 1,476 nights staying in emergency accommodation, staying with 51 different hosting households.
- The average length of stay in emergency Hosting increased from 15 nights to 21 – reflecting the difficulties an increasing number of people experience accessing Home Office (Section 4) support.
- The number of longer stay guests rose from 5 in 2015/16 to 18 in 2016/17.
- Longer stay guests stayed a total of 2,802 nights, with the average length of stay falling from 45 weeks to 22. This drop reflects the number of people who have successfully moved on to alternative accommodation – usually after being offered Home Office accommodation – although it is worth noting that only 1 of the 5 people in 2015/16 has moved on in 2016/17.
- Overall, in 2016/17 Grace hosts provided 4278 nights of accommodation: the equivalent of more than 11 years.

# Leeds Asylum Seekers Support Network

## Trustees' report (continued) for the year ended 31 March 2017

### Reference and administrative details of the charity, its trustees and advisors (continued)

#### Objectives and activities (continued)

**Information and awareness raising** remains central to our mission, tackling prejudice, encouraging understanding, and fostering interaction and integration with the local community.

- The number of people looking at [lassn.org.uk](http://lassn.org.uk) increased 20% to over 14,700 unique users. Specific pages and resources have been developed for young people, and all of LASSN's policies, procedures and training materials are now available online, free of charge, for anyone to use or adapt.
- In June 2016 we launched [helpinleeds.com](http://helpinleeds.com), an online directory of over 180 services for asylum seekers and refugees in Leeds, and a resource for people wanting to find volunteer opportunities within the sector. During this period, 2,800 visitors used [helpinleeds.com](http://helpinleeds.com) more than 14,600 times.
- LASSN's social media presence has increased, with over 1100 Facebook likes, 1200 Twitter followers.
- LASSN staff have given talks to people in churches, schools, universities, on the radio, in national and regional newspaper articles and in the street.
- The audience of [leedsmultiagency.org.uk](http://leedsmultiagency.org.uk) – a website dedicated to local news on asylum, refuge and other migration issues has grown, with 384 posts reaching 8,500 unique users.
- This year, a Grace Guest completed a short film, describing the experience of Hosting, which is now used as part of our volunteer training programme.

**The Hardship fund** provides cash payments to people experiencing homelessness and destitution during the winter months. LASSN works in partnership with six other refugee support organisations to raise and distribute funds to households with no other form of income.

- In 2016/17 a total of £6,415 was distributed to 85 households in 254 separate payments.

**Members** - Supporters of LASSN have the option of becoming members. Membership is free for unwaged people, asylum seekers and volunteers, and £5 a month for others.

- In 2016/17 LASSN had 50 members .

**Volunteers** are key to the success of everything LASSN achieves.

- In 2016/17 LASSN staff supported 275 volunteers in a variety of roles, with 106 volunteers recruited in the last year

**Supporters** - LASSN benefits from a huge number of supporters and individual donors.

- Our mailing list of supporters includes around 500 individuals and 300 organisations.

#### Grant Making Policy

LASSN works in partnership with other stakeholders within the refugee sector, in order to provide better services for asylum seekers and refugees. On some occasions this partnership working involves receipt of a grant for specific projects, where LASSN may agree to be responsible for receipt and distribution of the full grant award to partners, in accordance with funding agreements. The Hardship Fund is administered by Leeds Refugee Forum and is made up of donations for the restricted purpose of providing subsistence support to destitute asylum seekers. Grants are made to a third party or directly to individuals in exceptional circumstances, to this end.

#### Related parties

- LASSN works in close partnership with Leeds Refugee Forum. A representative from Leeds Refugee Forum is invited to attend LASSN Trustees Meeting in an advisory capacity, and vice versa.
- LASSN works in partnership with Leeds Refugee Forum to raise donations for the Leeds Hardship Fund for destitute asylum seekers.
- LASSN works closely with Positive Action for Refugees and Asylum Seekers (PAFRAS) and the British Red Cross who both provide support and advice for clients staying with Grace Hosting.

# **Leeds Asylum Seekers Support Network**

## **Trustees' report (continued) for the year ended 31 March 2017**

### **Reference and administrative details of the charity, its trustees and advisors (continued)**

### **Objectives and activities (continued)**

#### **Public benefit statement**

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit. We are clear that the benefits we are providing relate to the aims of the charity. We are also clear about who benefits from our activities, and that the activities are organised in a way that makes them as accessible as possible – by ensuring our services are delivered to people in their own homes.

The charity continues to have a good reputation and support within the local community. Work with asylum seekers suffering from hardship and destitution are LASSN's priorities, however, support for people who have gained refugee status continues. The charity continues to be an essential service that Social Services, NHS, Education and refugee agencies refer to, and which enhances their effectiveness.

#### **Achievements and performance**

LASSN has made significant progress in all three of its strategic objectives this year.

##### **1. Supported**

LASSN wants asylum seekers and refugees to be supported and relieved from hardship and distress. LASSN wants local people to support asylum seekers and refugees.

- 306 asylum seekers and refugees received one to one support from LASSN. If we count the total number of children and dependents in these households, LASSN supported a further 684 people (a total of 990).
- 4,278 nights of accommodation were provided by Grace Hosts to 89 guests.
- 275 people volunteered with LASSN.
- £6,415 was distributed in hardship grants to 85 households.

##### **2. Empowered**

LASSN wants asylum seekers and refugees to be empowered to rebuild their lives and fulfil their potential. LASSN wants individuals and refugee communities to have a voice and influence.

- Befriending meant that this year, 56 people were able to improve their social connections and their overall health and well-being.
- 8 English at Home students successfully enrolled on a college ESOL course, and 15 now attend weekly free classes outside their homes.
- 15 refugees and asylum seekers volunteered with LASSN in a variety of roles, from assisting with recruitment and selection, training volunteers, public speaking, translating, organising trips and socials and making films, and developing a photo-library of positive images of asylum seekers and refugees.

##### **3. Integrated**

LASSN wants asylum seekers and refugees to feel settled and safe in their new environment in Leeds and for Leeds to be a place of welcome and understanding for asylum seekers.

- More than 200 asylum seekers and refugees were supported to improve their confidence in speaking and writing English, through our befriending and English at Home projects.
- All of the people we work alongside were encouraged to find out more about life in the UK, as volunteers helped them to find their feet in Leeds, and to understand more about where they lived, and how Leeds works.
- 384 posts on leedsmultiagency.org.uk helped keep 8,500 people abreast of the changing face of asylum services in Leeds and beyond
- The lassn.org.uk website had more than 14,700 visitors, LASSN's Facebook page has over 1,100 likes and LASSN has 1,200 Twitter followers.

LASSN has been able to influence many thousands of local people to help them develop a greater understanding of asylum seekers and refugees.

# **Leeds Asylum Seekers Support Network**

## **Trustees' report (continued) for the year ended 31 March 2017**

### **Reference and administrative details of the charity, its trustees and advisors (continued)**

#### **Objectives and activities (continued)**

##### **Financial review**

The net income for the year was £20,573, including net income of £11,131 on unrestricted funds and net income of £9,442 on restricted funds.

The overall financial climate does not seem to be improving, and it is as difficult as ever to find grant income to replace grants which are coming to an end. It remains extremely difficult to find funding to cover the core costs of our projects, together with the information and awareness aspect of our work. We were successful in finding funding from the Big Lottery to continue and to expand our English at Home project. LASSN still benefits enormously from the financial support provided by individual donors and supporters, whose contributions to unrestricted funds has allowed us to continue providing services when funding streams have come to an end.

##### **Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £54,274.

The trustees have reviewed the reserves policy and aim to hold reserves equivalent to three months running costs or the cost of closing down the organisation in an orderly manner, whichever is higher.

As at 31 March 2017 the trustees estimate £43,000 of unrestricted funds is needed to meet the requirements of the reserves policy; a new contract commencing July 2017 will raise this amount to £55,000.

The trustees also aim to build up reserves to meet unexpected costs like break down of essential office machinery, staff cover for illness, maternity leave, parental leave, or unexpected gaps in funding. Currently reserves are sufficient to meet all obligations if it became necessary to close the organisation.

The Pensions Trust continues to advise regarding a deficit in our historic pension scheme arrangements (see notes 12 and 13 to the accounts). In view of this, the trustees have decided to setup a separate reserve with the intention of building up sufficient funds to pay off this deficit and exit from the fund. In this financial year, the trustees have elected to designate £7,000 to this reserve.

##### **Risk management**

The trustees identify the major risks to which the charity is exposed as circumstances arise, prepare and update a strategic plan, in particular those related to the operations and finances of the charity. The trustees then review any major risks which have been identified and establish systems to mitigate these risks.

The charity is dependent on grants, gifts and donations and there is the risk that such items may not be received. There are particular risks of changes to government policy on asylum and immigration. In order to mitigate these risks, the Director prepares funding applications and senior representatives of other key agencies are called upon to give reference on our viability and effectiveness.

There are risks associated with working with children and adults at risk of harm or exploitation, as well as for volunteers working in the community and in asylum seekers' homes. This year, LASSN has completely revised its policies and procedures around the safeguarding of adults and children. In addition, LASSN has produced detailed policy and guidelines for volunteer roles; the disclosure of criminal records; health and safety; equal opportunities; disciplinary and grievance procedures for staff; appropriate insurance; training volunteers on personal safety; references for volunteers, and regular supervision.

# **Leeds Asylum Seekers Support Network**

## **Trustees' report (continued) for the year ended 31 March 2017**

### **Statement of trustees' responsibilities**

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial 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 charitable company for the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and 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 accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees:

Signed..... (Trustee)

Name.....

Date.....



# **Leeds Asylum Seekers Support Network**

## **Independent examiner's report to the trustees of Leeds Asylum Seekers Support Network**

I report on the accounts of the charitable company for the year ended 31 March 2017, which are set out on pages 9 to 17.

### **Respective responsibilities of the trustees and the examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1) which gives me reasonable cause to believe that in any material respect the requirements:

to keep accounting records in accordance with section 386 of the Companies Act 2006; and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)).

have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: ..... Name: Susan Szamakowicz

Relevant professional qualification or body: MAAT

Date: .....

### **West Yorkshire Community Accounting Service**

Stringer House  
34 Lupton Street  
Leeds  
LS10 2QW

**Leeds Asylum Seekers Support Network**  
**Statement of Financial Activities**  
**(including summary income and expenditure account)**  
**for the year ended 31 March 2017**

	Notes	2017 Unrestricted funds £	2017 Restricted funds £	2017 Total funds £	2016 Total funds £
<b>Income from:</b>					
Grants and donations	(2)	40,380	121,561	161,941	148,601
Membership subscriptions		20	-	20	10
Other earned income		153	-	153	1,500
Bank interest		30	-	30	57
<b>Total income</b>		<b>40,583</b>	<b>121,561</b>	<b>162,144</b>	<b>150,168</b>
<b>Expenditure on:</b>					
Salaries, pensions and NIC	(3)	17,383	84,908	102,291	87,714
Payroll charges		685	140	825	-
Redundancy costs		-	-	-	9,210
Freelance staff		-	-	-	3,440
Premises		2,451	2,554	5,005	4,620
Office expenses		976	1,745	2,721	3,152
Insurance		384	913	1,297	1,257
Staff recruitment and training		561	294	855	420
Publicity		370	407	777	405
Staff expenses		329	667	996	697
Equipment and ICT support		3,094	6,781	9,875	1,931
Volunteer costs		1,403	11,060	12,463	7,908
Professional fees		193	937	1,130	1,831
Grants distributed to other organisations	(11)	-	570	570	8,825
Accountancy fees		758	847	1,605	1,080
Trustee expenses		292	-	292	313
Facilitation		289	296	585	345
Conference		-	-	-	90
AGM		-	-	-	10
Depreciation		284	-	284	285
<b>Total expenditure</b>		<b>29,452</b>	<b>112,119</b>	<b>141,571</b>	<b>133,533</b>
<b>Net movement in funds</b>		<b>11,131</b>	<b>9,442</b>	<b>20,573</b>	<b>16,635</b>
<b>Fund balances brought forward</b>		<b>43,143</b>	<b>25,681</b>	<b>68,824</b>	<b>52,189</b>
<b>Fund balances carried forward</b>	(4)	<b>54,274</b>	<b>35,123</b>	<b>89,397</b>	<b>68,824</b>

All incoming resources and resources expended derive from continuing activities.

# Leeds Asylum Seekers Support Network

## Balance sheet

as at 31 March 2017

	2017	2017	2017	2016
	Unrestricted £	Restricted £	Total £	Total £
<b>Fixed assets</b>				
Tangible assets (5)	-	-	-	284
<b>Total fixed assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>284</u>
<b>Current assets</b>				
Debtors and prepayments (6)	1,901	-	1,901	4,499
Cash at bank and in hand (7)	55,705	48,275	103,980	79,750
<b>Total current assets</b>	<u>57,606</u>	<u>48,275</u>	<u>105,881</u>	<u>84,249</u>
<b>Current liabilities: amounts falling due within one year</b>				
Creditors and accruals (8)	3,332	13,152	16,484	15,709
<b>Total current liabilities</b>	<u>3,332</u>	<u>13,152</u>	<u>16,484</u>	<u>15,709</u>
<b>Net current assets</b>	<u>54,274</u>	<u>35,123</u>	<u>89,397</u>	<u>68,540</u>
<b>Total assets less current liabilities</b>	<u>54,274</u>	<u>35,123</u>	<u>89,397</u>	<u>68,824</u>
<b>Net assets</b>	<u>54,274</u>	<u>35,123</u>	<u>89,397</u>	<u>68,824</u>
<b>Funds</b>				
Unrestricted funds	47,274	-	47,274	43,143
Designated funds (4)	7,000	-	7,000	-
Restricted funds	-	35,123	35,123	25,681
<b>Total funds</b>	<u>54,274</u>	<u>35,123</u>	<u>89,397</u>	<u>68,824</u>

For the year ending 31 March 2017 the charitable 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 charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) 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 companies subject to the small companies' regime and with FRS 102 (effective January 2015).

The financial statements were approved by the board of trustees on

Date: .....

Signed: .....

(Trustee)

Name .....

# **Leeds Asylum Seekers Support Network**

## **Notes to the accounts**

### **for the year ended 31 March 2017**

#### **1 Accounting policies**

##### **Basis of accounting**

These accounts 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. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by 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) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

##### **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. They have determined that no such restatement is required.

As a consequence, there has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

##### **Going concern**

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

##### **Incoming resources**

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

##### **Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

##### **Expenditure and liabilities**

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

##### **Taxation**

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

##### **Tangible fixed assets**

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Office (including computer) equipment: over 4 years

# **Leeds Asylum Seekers Support Network**

## **Notes to the accounts**

### **for the year ended 31 March 2017**

#### **1 Accounting policies (continued)**

##### **Pensions**

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

The charity also operates a defined benefit scheme. There is one active member of the scheme and no new memberships are offered to this scheme.

It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Plan is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of the Plan's total assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS102 represents the employer contribution payable.

Where a plan has been agreed to fund an identified deficit a liability is recognised for the present value of the contributions payable that arise from that agreement (to the extent that they relate to the deficit) and the resulting expense recognised in the Statement of Financial Activities.

##### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

# Leeds Asylum Seekers Support Network

## Notes to the accounts continued

### for the year ended 31 March 2017

2 Grants and donations	2017	2017	2017	2016
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
ABC Charitable Foundation	-	-	-	10,000
Allen Lane Foundation	-	-	-	4,500
Big Lottery Fund	-	74,514	74,514	21,159
Brelms Trust	-	5,000	5,000	5,000
Esmee Fairbairn Foundation (1)	-	-	-	10,000
Esmee Fairbairn Foundation (2)	-	-	-	10,000
European Integration Fund	-	-	-	2,626
Evan Cornish Foundation	-	1,000	1,000	-
Hardship Fund	-	2,551	2,551	880
Henry Smith Charity	-	6,500	6,500	26,000
Hilden Charitable Trust	-	1,100	1,100	-
Indigo Trust	-	-	-	2,000
Leeds Community Foundation	-	3,221	3,221	3,960
Leeds City Council (LCC) Refugee Welfare Fund	-	8,675	8,675	875
Leigh Trust	-	-	-	1,500
Seedbed Christian Communities Trust	-	-	-	5,000
Tudor Trust (1)	-	14,000	14,000	13,000
Tudor Trust (2)	-	5,000	5,000	-
Donations	40,380	-	40,380	32,101
	<u>40,380</u>	<u>121,561</u>	<u>161,941</u>	<u>148,601</u>

3 Staff costs and numbers	2017	2016
	£	£
Gross salaries	94,538	82,411
Social security costs	7,070	6,624
Employment Allowance claimed	(3,000)	(2,000)
Pensions	3,683	2,713
Pensions adjusted (see below)	-	(2,034)
	<u>102,291</u>	<u>87,714</u>

The average number employees during the year was 5.4, being an average of 3.4 full time equivalent (2016: 4.2, 2.9 FTE).

There were no employees with emoluments above £60,000.

Defined benefit pension scheme	2017	2016
	£	£
Costs of the scheme to the charity for the year	1,051	2,713
Amount of any contributions outstanding at the year end	-	905
Amount of any contributions prepaid at the year end	-	-

Defined contribution pension scheme	2017	2016
	£	£
Costs of the scheme to the charity for the year	2,632	-
Amount of any contributions outstanding at the year end	-	-
Amount of any contributions prepaid at the year end	-	-

# Leeds Asylum Seekers Support Network

## Notes to the accounts continued

### for the year ended 31 March 2017

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Big Lottery (1)	-	4,418	4,418	-	-
Big Lottery (2)	-	29,162	20,917	-	8,245
Big Lottery (3)	-	40,934	27,409	-	13,525
Brelms Trust	-	5,000	5,000	-	-
Esmee Fairbairn Foundation (1)	3,357	-	3,357	-	-
Esmee Fairbairn Foundation (2)	9,974	-	9,974	-	-
Evan Cornish Foundation	-	1,000	1,000	-	-
Hardship Fund	193	2,551	570	-	2,174
Henry Smith Charity	2,083	6,500	8,583	-	-
Hilden Charitable Trust	-	1,100	1,100	-	-
Leeds Community Foundation	1,007	3,221	4,228	-	-
LCC Refugee Welfare Fund	-	8,675	8,675	-	-
Tudor Trust (1)	4,296	14,000	12,052	-	6,244
Tudor Trust (2)	-	5,000	4,391	-	609
Yorkshire and Clydesdale Bank	4,771	-	445	-	4,326
	<u>25,681</u>	<u>121,561</u>	<u>112,119</u>	<u>-</u>	<u>35,123</u>

#### Fund name

#### Purpose of restriction

Big Lottery (1)

Salary costs of English at Home project ended June 2016.

Big Lottery (2)

Towards project costs of English at Home scheme commenced November 2016. Income of £5,832 relating to the next financial year has been deferred.

Big Lottery (3)

Towards project costs of Befriending scheme commenced March 2016. Income of £7,320 relating to the next financial year has been deferred.

Brelms Trust

Towards costs of the Grace Hosting Project.

Esmee Fairbairn Foundation (1)

Towards costs of providing information and raising awareness.

Esmee Fairbairn Foundation (2)

Towards costs of English at Home and Grace Hosting projects.

Evan Cornish Foundation

Towards director costs and core overhead.

Hardship Fund

Grants paid to individuals through Leeds Refugee Forum.

Henry Smith Charity

Management and administration costs.

Hilden Charitable Trust

Towards director costs.

Winter Wellbeing fund: salary and volunteer costs for Grace Hosting project.

Leeds Community Foundation

LCC Refugee Welfare Fund

To support English at Home project including director costs.

Tudor Trust (1)

Towards costs of the Grace Hosting Project.

Tudor Trust (2)

Towards development of a new database.

Yorkshire and Clydesdale Bank

Financial literacy project costs.

#### Designated funds

	Balance b/f £	Incoming £	Outgoing £	Balance c/f £
Pension deficit fund	-	7,000	-	7,000
	<u>-</u>	<u>7,000</u>	<u>-</u>	<u>7,000</u>

#### Fund name

#### Purpose of designation

Pension deficit fund

The trustees have setup a separate designated fund with the intention of building up sufficient funds to pay off the pension deficit and exit from the fund. See note 12 and 13.

**Leeds Asylum Seekers Support Network**  
**Notes to the accounts continued**  
**for the year ended 31 March 2017**

**5 Tangible assets**

	Office equipment	Total
	£	£
<b><u>Cost</u></b>		
At 1 April 2016	1,139	1,139
Additions	-	-
At 31 March 2017	<u>1,139</u>	<u>1,139</u>
<b><u>Depreciation</u></b>		
At 1 April 2016	855	855
Charge for year	284	284
At 31 March 2017	<u>1,139</u>	<u>1,139</u>
<b><u>Net book value</u></b>		
At 31 March 2017	<u>-</u>	<u>-</u>
At 31 March 2016	<u>284</u>	<u>284</u>

**6 Debtors and prepayments**

	2017	2016
	£	£
Debtors	650	2,345
Prepayments	1,251	2,154
	<u>1,901</u>	<u>4,499</u>

**7 Cash at bank and in hand**

	2017	2016
	£	£
Unity Reserve account	32,525	32,495
Unity Current account	70,077	46,888
FairFX prepay Cards	1,316	305
Petty cash	62	62
	<u>103,980</u>	<u>79,750</u>

**8 Creditors and accruals**

	2017	2016
	£	£
Creditors	1,297	649
Accruals	2,035	2,649
Deferred income	13,152	12,411
	<u>16,484</u>	<u>15,709</u>

**9 Trustee expenses**

	2017	2016
	£	£
Total amount paid	265	313
Number of trustees who were paid expenses	3	2
Nature of the expenses	Travel	Travel

**10 Related party transactions**

There were no related party transactions during this or the previous financial year.

**Key management personnel**

The key management personnel of the charity comprises the Director only. The total employee benefits of the key management personnel of the charity were £33,760.



**Leeds Asylum Seekers Support Network**  
**Notes to the accounts continued**  
**for the year ended 31 March 2017**

**11 Grants payable**

<b>Total value of grants</b>	Grants to institutions	
	2017	2016
<b>Purpose for which grants were made</b>	£	£
Grants were awarded under the hardship fund to help asylum seekers in particular need of support. These grants were paid to individuals through Leeds Refugee Forum.	570	1,325
Total	<u>570</u>	<u>1,325</u>

**12 Defined benefit pension scheme**

The charity is a member of The Pensions Trust, a multi-employer defined benefit pension scheme. It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Plan is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of the Plan's total assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS102 represents the employer contribution payable.

Leeds Asylum Seekers' Support Network paid contributions at the rate of 5% during the accounting period.

Members paid contributions at the rate of 5% during the accounting period.

As at the balance sheet date there was one active member of the Plan employed by Leeds Asylum Seekers' Support Network and no new memberships are offered to this scheme.

**Defined contribution pension scheme**

All other employees are now part of the NEST scheme (under auto-enrolment requirements).

Leeds Asylum Seekers' Support Network paid contributions at a rate between 1% and 5% during the accounting period; members paid contributions at the same rate.

New employees are enrolled in the NEST scheme.

**13 Contingent liabilities**

The Pension Trust Scheme deficit at 30 September 2016 was £230.6m representing a funding level of 79.6% (2015 - £206.9m - 80.7%). A revised recovery plan was implemented in April 2016 with new contributions.

The charity has not been required to make any deficit contributions.

Leeds Asylum Seekers' Support Network has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2016. As of this date the estimated employer debt for Leeds Asylum Seekers' Support Network was £17,281.

## Leeds Asylum Seekers Support Network

### Statement of Financial Activities including comparatives for all funds

(including summary income and expenditure account)

for the year ended 31 March 2017

	2017 Unrestricted funds £	2016 Unrestricted funds £	2017 Restricted funds £	2016 Restricted funds £	2017 Total funds £	2016 Total funds £
<b>Income</b>						
Grants and donations	40,380	44,101	121,561	104,500	161,941	148,601
Membership subscriptions	20	10	-	-	20	10
Other earned income	153	1,500	-	-	153	1,500
Bank interest	30	57	-	-	30	57
<b>Total income</b>	<b>40,583</b>	<b>45,668</b>	<b>121,561</b>	<b>104,500</b>	<b>162,144</b>	<b>150,168</b>
<b>Expenditure</b>						
Salaries, pensions and NIC	17,383	690	84,908	87,024	102,291	87,714
Payroll charges	685	-	140	-	825	-
Redundancy costs	-	9,210	-	-	-	9,210
Freelance staff	-	3,440	-	-	-	3,440
Premises	2,451	3,035	2,554	1,585	5,005	4,620
Office expenses	976	2,405	1,745	747	2,721	3,152
Insurance	384	933	913	324	1,297	1,257
Staff recruitment and training	561	-	294	420	855	420
Publicity	370	405	407	-	777	405
Staff expenses	329	396	667	301	996	697
Equipment and ICT support	3,094	1,470	6,781	461	9,875	1,931
Volunteer costs	1,403	-	11,060	7,908	12,463	7,908
Professional fees	193	663	937	1,168	1,130	1,831
Grants distributed to other organisations	-	-	570	8,825	570	8,825
Accountancy fees	758	1,080	847	-	1,605	1,080
Trustee expenses	292	313	-	-	292	313
Facilitation	289	345	296	-	585	345
Conference	-	90	-	-	-	90
AGM	-	10	-	-	-	10
Depreciation	284	285	-	-	284	285
<b>Total expenditure</b>	<b>29,452</b>	<b>24,770</b>	<b>112,119</b>	<b>108,763</b>	<b>141,571</b>	<b>133,533</b>
<b>Net income / (expenditure)</b>	<b>11,131</b>	<b>20,898</b>	<b>9,442</b>	<b>(4,263)</b>	<b>20,573</b>	<b>16,635</b>
<b>Transfers between funds</b>	<b>-</b>	<b>848</b>	<b>-</b>	<b>(848)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	<b>11,131</b>	<b>21,746</b>	<b>9,442</b>	<b>(5,111)</b>	<b>20,573</b>	<b>16,635</b>
<b>Fund balances brought forward</b>	<b>43,143</b>	<b>21,397</b>	<b>25,681</b>	<b>30,792</b>	<b>68,824</b>	<b>52,189</b>
<b>Fund balances carried forward</b>	<b>54,274</b>	<b>43,143</b>	<b>35,123</b>	<b>25,681</b>	<b>89,397</b>	<b>68,824</b>