

DEVON AND CORNWALL REFUGEE SUPPORT

2024
ANNUAL
REPORT

Promoting independence
Preventing destitution
Helping rebuild lives in the UK



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STATEMENT FROM THE CHAIR

This year has seen us work hard to support our clients face the difficulties of the implementation of new legislation, namely the Rwanda, Illegal Migration and Nationality & Borders Acts. Practical support was provided from those directly affected.

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This and other developing work has meant a lot of staff training. We ended the year in a healthy financial state but the future looks challenging to continue to provide the range of support we offer. Devon & Cornwall Refugee Support (DCRS) is managed by its trustees who meet regularly. Operational duties is in the hands of the Chief Executive Officer. New recruits are found through local contacts or Reach Volunteering.

DCRS has provided a space where individuals are safe and feel supported in their journey. This has been true of those who arrive in Plymouth whether sent by the Home Office or arriving themselves. DCRS aims to ensure that asylum seekers and refugees receive the full benefit of their entitlements under UK and international law.

We aim to provide a culturally sensitive and practical response to the needs of the community. The board of trustees are satisfied that the service provided to an under-supported section of the population constitutes a public benefit.

Our major new focus this year has been applying and gearing up for Legal Aid status which will allow DCRS to represent our clients when seeking to gain status. This is a major initiative for us but allows us to aim to fill a gaping hole in the provision of legal support and offers us the prospect of some financial resilience.



STATEMENT FROM THE CHIEF EXECUTIVE OFFICER

This year has been one of significant change, growth, and resilience for DCRS. Against a backdrop of shifting legislation and increasing pressures on asylum and refugee support, we have strengthened our services, built vital partnerships, and taken bold steps to secure our long-term sustainability.

Organisational Growth & Staff

We welcomed new colleagues across the casework team, with Henry Kong and Yeshe Tesfaldet joining in June, and George Rosenberg formally taking up his role as Supervising Senior Caseworker in September. Camilla completed her training to become a Senior Supervising Caseworker, enabling us to expand our legal aid casework capacity. Vincent qualified as a solicitor and has taken on the Casework Lead role, while Suvi Rehell will become Wellbeing Manager in January 2025.

We also said goodbye to valued colleagues, including Georgia and Rebecca earlier in the year who moved on to complete a masters in Islamic Law and as a paralegal at a local immigration firm. Staff development has been a priority: multiple team members achieved IAA qualifications, all staff undertook Mental Health First Aid training, and tailored training plans are now in place to ensure consistency and growth across the organisation.

Service Delivery & Client Impact

Demand for our services has been at record levels, with triage sessions seeing up to 58 people in a single day. Our Appeal Rights Exhausted (ARE) Home provided shelter to vulnerable individuals until January 2025, and we continued to support service users through activities, befriending and legal

representation. Importantly, we secured our first Legal Aid contract, and by year-end had begun to represent clients under this framework – a transformational step for our organization and for the region.

We also prepared for the introduction of health screenings, due to launch in January 2025, which will bring the referral system in place for every new asylum seeker arriving to Plymouth, embedding itself into DCRS's structure. This will mean that new clients will be able to go to DCRS offices for their initial health needs, reducing confusion, building trust and connecting the individual to all the other services available to them.

Partnerships & Regional Engagement

Our collaboration with partners has deepened significantly. Through the Justice Together Initiative – South West Immigration Alliance (SWIA), we are shaping a coordinated regional response to tackle the lack of asylum and immigration advice and representation. In Cornwall, we launched a fundraiser to support legal representation for unaccompanied asylum-seeking children led by Maia Walton, raising £10,000 in a few months, while discussions with Cornwall Council and Devon County Council have opened opportunities for joint training, referral pathways, and future contracts.

Locally, our new Plymouth Resettlement Support Service has cemented DCRS as a key partner in city-wide refugee support, while our relationships with Public Law Project, Refugee Support Devon, and others have raised our voice on systemic issues such as the lack of legal aid provision.

Staff Safety and Increased Risk

The riots in Plymouth in 2024 took a toll on our organization. DCRS is made up of a wide range ethnicities, races and cultures which we never saw as differences that should divide us but differences that made us stronger.

The riots showed us how society can treat these differences with some staff being verbally attacked on the street on the way to work, having to take their children out of summer clubs, whilst others, had the privilege of being angry, wanting to fight back knowing that it wouldn't affect their life outside of work.

Thankfully as a team we discussed these effects together and decided how to move forward in that moment. This involved reducing risk where possible whilst remaining open to our clients so that they know where to turn if they needed help.

This was a stark reminder of the importance of the work we do and how every staff member, volunteer and client is affected differently by events with DCRS needing to act individually to support each person. We continue to put additional risk mitigating factors in place whilst working with the existing community to change the rhetoric and misinformation that has emboldened prejudicial thought.

Premises & Infrastructure

Both 7 Whimble Street and 93 New George Street have remained central to our operations. Security and safety improvements were made, including new intercom systems and heating. While 93 New George Street faces long-term uncertainty due to council redevelopment plans, we continue to maintain it responsibly without over-investing. We continue to search for a building within our price range that can accommodate all of our services.

Challenges & Future

This has been a year of high demand and high risk. New legislation, including the Rwanda Act and Illegal Migration Act, has created additional pressures for both our clients and staff. Funding remains challenging, with the need for diversification and sustainability becoming ever more urgent.

Yet, we have taken bold steps – most notably gaining a Legal Aid Contract – that position us for greater impact for the communities we serve whilst also further establishing our organisation across the region. The year ahead will focus on consolidating this work, securing new local authority contracts, and ensuring our staff remain supported and resourced to deliver at the highest level.

We will further develop our training pathway through the Immigration Advice Authority (IAA) Level 1 and 2 in our casework department, increasing capacity and creating careers for people looking to work in the field for the long term.

We will also look to focus on pre-employment in 2025. 98% of all our clients want to and are able to work and contribute to their new communities but are not allowed to do so.

This de-skills this population, reducing opportunities for daily occupation and pushes people into the benefit system. We want to tackle this issue as soon as we can, focusing on helping skilled people re-train and create new skills, for those that need them, to become ready for the UK job market. This will reduce their reliance on the state and promote independence.

Closing

I want to thank every member of staff, volunteer, trustee, and partner for their extraordinary commitment in 2024. Despite uncertainty, societal pressures and an increased workload, we end the year stronger, more skilled, and better positioned to meet the growing needs of those we serve.



TREASURER'S REPORT

This is my first financial report for Devon and Cornwall Refugee Support (DCRS) annual accounts and it is with pleasure I present our results for 2024.

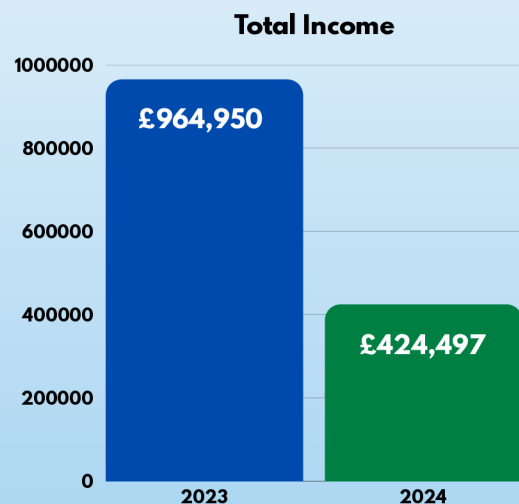
Lenka Reznik-Zelenkova, Trustee Treasurer

INCOME

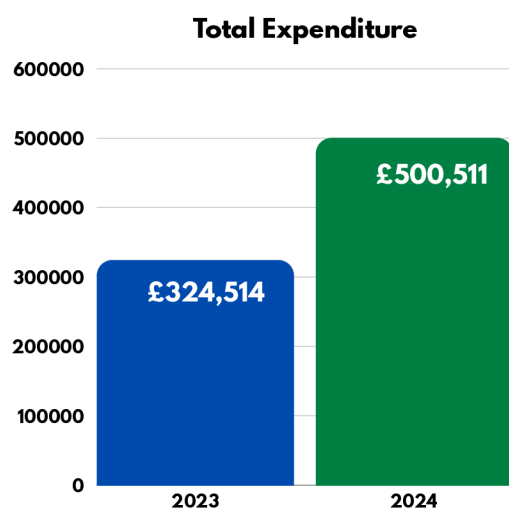
During the preparation of the 2024 annual accounts it was necessary to restate the 2023 total income due to the change of accounting from cash basis to accruals basis. In general terms, this means that all income earned and all expenses incurred during the accounting period are included in the accounts irrespective of if they have been received or paid within the accounting period or not.

In 2023, DCRS had secured a large Lottery funding of £500,000 that was receivable and will be spent over the following four years. Due to the accruals basis method, the original 2023 total income that had previously been calculated on cash basis, had to be restated to £964,950, (i.e. increased by the outstanding receivable balance from National Lottery Community Fund).

For 2024, the total income is therefore £424,497 (compared to 2023: £964,950), mainly generated from various charitable activities.



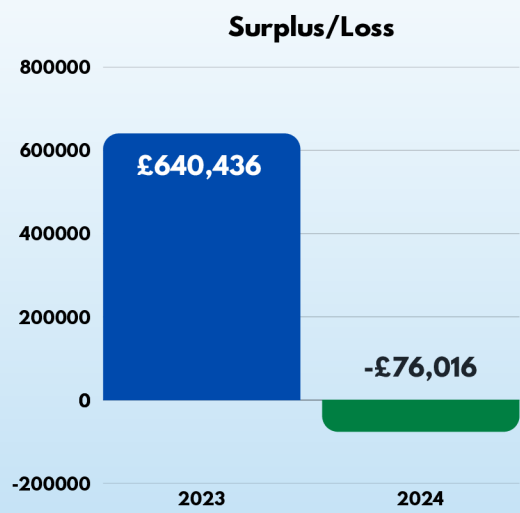
EXPENDITURE



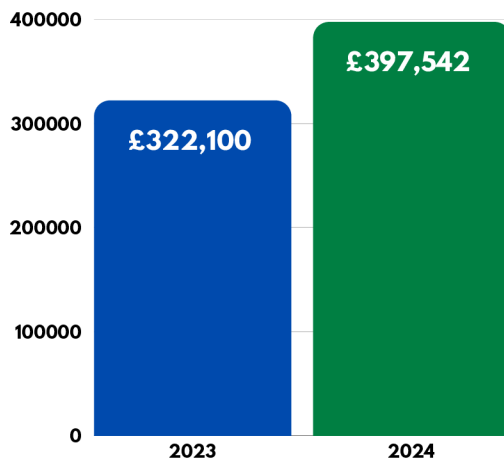
Total expenditure in 2024 was £500,511 (compared to 2023: £324,514) and it mainly covers staff salaries which are approximately 68% of the total expenditure. The full breakdown can be found in the annual accounts in the Appendix.

EXPENDITURE

In 2024, the charity made a loss of £76,014, compared to the surplus of 640,436 in 2023. As already explained, the reason for the large 2023 surplus is the accrued National Lottery Community Fund funding of £500,000.

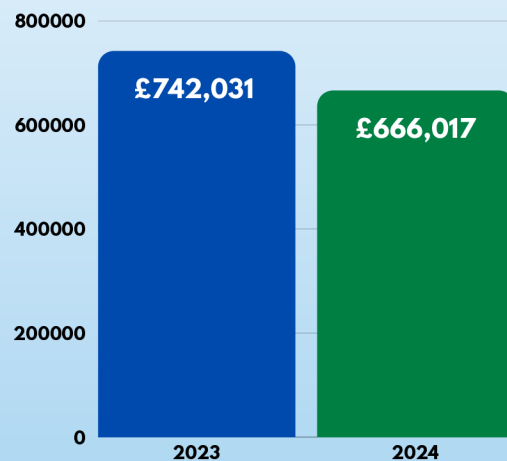


CASH AT BANK & ON HAND



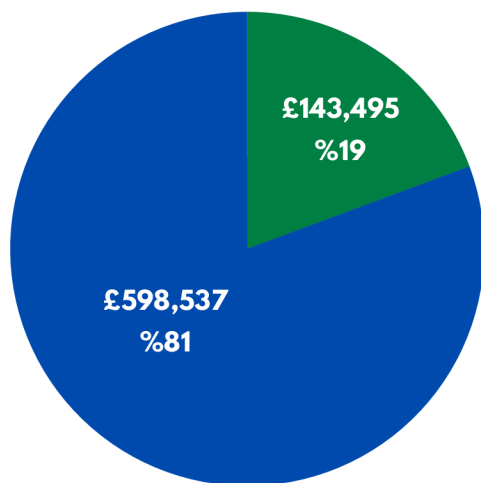
FUNDS OF CHARITY (NET ASSETS)

The charity concluded the financial year 2024 with net assets (i.e. funds of the charity) of £666,017 (compared to 2023: £742,031). For both years, more than $\frac{3}{4}$ of the total funds were restricted funds. The split between restricted and unrestricted funds can be seen in the charts below.

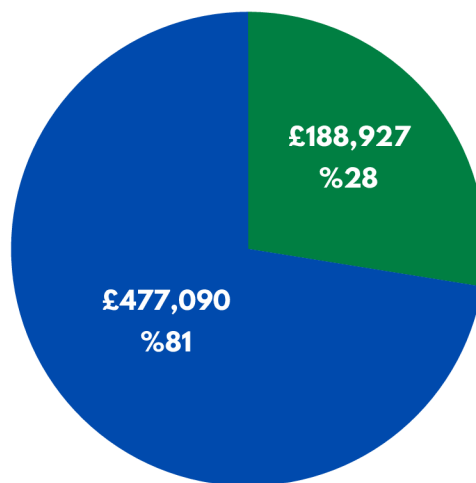


CASH AT BANK & ON HAND

2023



2024



■ Restricted ■ Unrestricted

FURTHER COMMENTS

We process all the accounting transactions in house using the software Xero. As DCRS has now grown to the size where we must follow the accruals basis approach to accounting (as specified by the Charity Commission), we have employed external accountants to prepare the 2024 year end accounts, including the 2023 restatement.

Due to the restatement of the 2023 total income, our 2023 and 2024 numbers look different from what might have been expected due to the larger 2023 total income. The 2024 deficit demonstrates that the large Lottery funding secured during 2023 is being spent during the following years as agreed.

The charity is not VAT registered.

I have taken into consideration the latest full financial year 2024, the previous full financial year 2023 and the current financial position in 2025 and I confirm, that in my opinion, the charity is a going concern.

KEY METRICS

 **998**

Clients Supported

(+9.5% vs 2023)

 **19,565**

Total Hours Worked

(+3.2% vs 2023)

 **424**

New Users

(-36% vs 2023, skewed by new regional asylum hotels and transition from paper records to Lamplight CRM)

 **150**

START Referrals

(Measure of clients granted refugee status)

 **3331**

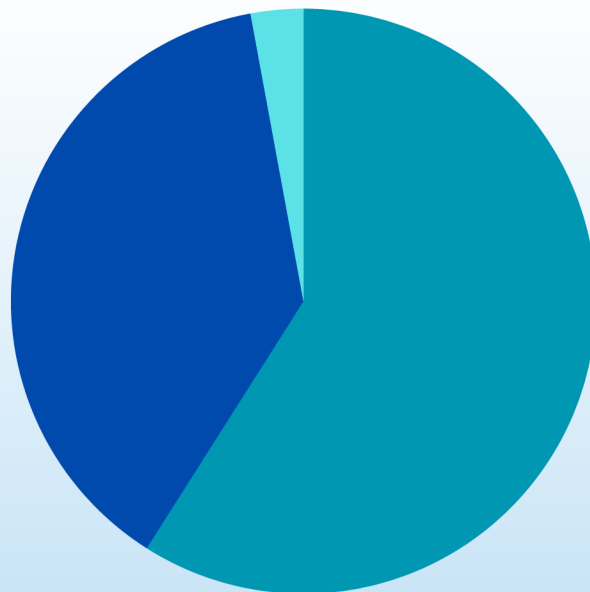
Face to Face Triage Sessions

(+22.2% vs 2023)

Wellbeing
38.1%

Legal Aid
2.9%

Casework
59%



CASEWORK

Our organisation has experienced an unprecedented surge in service users, a direct consequence of the escalating housing crisis and the distressing rise in homelessness across the region following positive and negative decisions. Many of our service users required urgent legal advice and representation, and the lack of legal aid providers in the region, and particularly in Plymouth, was major issue for our clients.

Loss of financial support due to delays in Section 95s, termination of support following decisions, Appeal Rights Exhausted (ARE) clients, and those with medical needs lead to surge in our spending on ALDI vouchers and foodbank vouchers. There was also a high demand for transport (bus tickets and passes). Our caseworkers and volunteers have had a challenging time to work with the high number of people accessing our services every week but we hope to gain additional funding in 2025 to create new casework positions to support the existing team.

Waleed Abdallah, Casework Manager





11,543

Hours worked
(+6.7% vs 2023)



£18,000

Aldi vouchers provided
(+ £12,000 vs 2023)



467

**Clients engaged in
pre-status work**



289

**Clients engaged in
post-status work**



636

**Clients engaged in
support work**



405

**Clients engaged in
relief work**

CASEWORK ACHIEVEMENTS



Started taking on more complex work such as lodging appeals, Migrant Victim Domestic Abuse Concessions (MVDAC) and Lifting No Recourse to Public Funds (NRPF)



**2 people qualified at
(IAA) Level 1**

**2 people qualified at
(Immigration Advice
Authority) IAA Level 2**

We have also benefited from our partnership with the Southwest Immigration Alliance (SWIA), allowing us to understand the region picture and need, learn from one another and grow collectively to tackle the problems faced by those we commonly serve.

CLIENT TESTIMONIES

CASEWORK

“Absolutely great organisation great and kind people I cannot thank them enough. They have helped me so much, especially their caseworkers.”

**“Best place in the world. They really help me when I don't have any support in this country. They take care of me like my mom...
❤️”**

“They make you feel very comfortable when you need it the most. I went through a very dark & desperate situation in my life, but I knew they are always ready & willing to help. Thanks DCRS you are the light in our path, because we know God helps you to help us.”

“This is a very important organization. They work for help migrants living in Devon and Cornwall. You can find in DCRS a big support.”

LEGAL AID

In September 2024 we were successful in gaining a legal aid contract. This was nearly 3 years of planning, persuading and developing a way in which we could tackle the legal aid desert that has gripped this region for nearly 20 years.

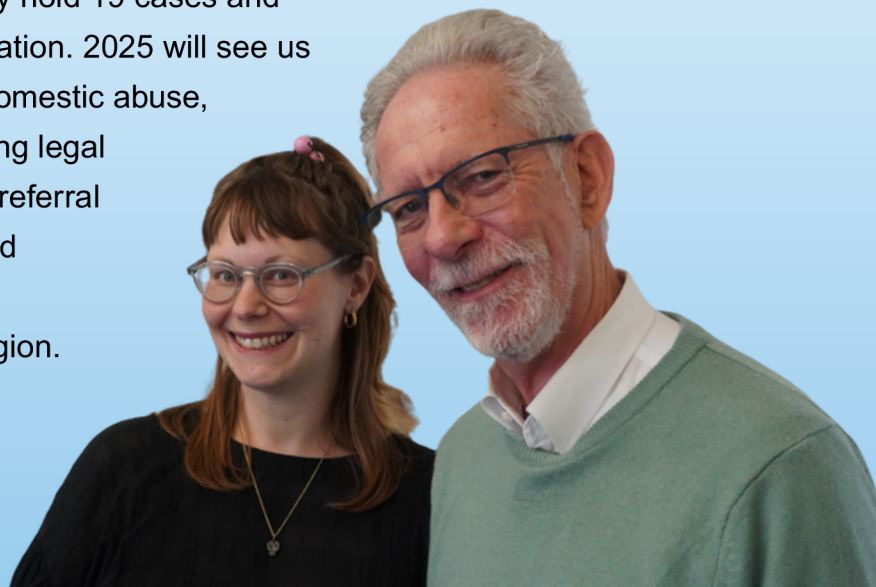
We would like to thank Sian Pearce, Julian Bild and Michael White for coming onto our board as Supervising Senior Caseworkers to allow us to gain a legal aid contract. Without their last-minute support and further guidance and supervision we would not have been able to do it.

We would also like to thank Matthew Howgate for clearly explaining the laborious process of how to gain a legal aid contract alongside with completing the supporting paperwork to ensure that we could pass our desktop audit. Without his assistance we would likely have failed.

We would also like to thank Alexis Wright, CEO of the Olive Project, whose faith in our organisation to conduct complex immigration work for survivors of domestic abuse has supported this new department to become more financially sustainable.

Finally, to say a big thank you to George Rosenberg who returned to the UK from Italy to take on the challenge and for Camilla Bostock who has worked through the Immigration Advice Authority (IAA) Level 1, 2 and 3 and has gained their Senior Caseworker status with the Legal Aid Department. Whilst a small team both come with great attributes that will ensure a high quality of representation for those we serve.

As of December 31st 2024 we currently hold 19 cases and have 40 cases needing legal representation. 2025 will see us expanding our work with survivors of domestic abuse, work with young asylum seekers needing legal representation (UASC's), building new referral pathways with trusted organisations and looking to increase our team to start plugging the gap in need across the region.



WELLBEING

2024 was a year when the Wellbeing department grew in terms of numbers, but also in the quality of the work. As a team, we came to new agreements regarding safeguarding principles, partners, types of activities we want to offer for our clients, and how we can start to recognise the impact this is having.

Offering social activities to asylum seekers, to support their wellbeing, integration and development is still a novelty to some, as is the consideration that goes into the facilitation and management of it. We have spent a lot of time reflecting, developing and training in order to offer a service that is responsive to clients needs and trauma-informed in its practice and principle. We know good practice when we see it and seek to share it with others who want to work with us. In short, what we have learned is that when working with displaced people the aim of wellbeing activities is, always, connection.

Befriending has grown and has started to bear fruit through the year. It works best when combined with activities programmes, where befrienders and service users can naturally drift towards each other in a controlled setting. This allows for people to connect in a safe and happy space, reducing social pressures as the activities are taken care of by other members of the team.

Suvi Rehell, Wellbeing Manager





257

**Clients supported
via HealthPoint**



1,664

HealthPoint hours worked
(+54.1% vs 2023)



180

**English classes
delivered**



303

Activities hosted
(+33% vs 2023)



222

**Clients attended at
least 1 event.**
(58% return rate)



49

**Clients engaged
in Befriending**

WELLBEING DEVELOPMENTS

We expanded our green & blue activities offering, building partnerships with organisations such as the Apricot Centre, Plymouth City College, Horizons Plymouth, Tamar Valley National Landscape, UoP Student Union Gym, Social Ocean Swims Parents Group, and JarSquad

We reviewed and tightened our activities safeguarding protocols. We now always have a minimum two staff attending, with new activities volunteers recruited throughout 2024.

OUR WELLBEING SURVEY TELLS US

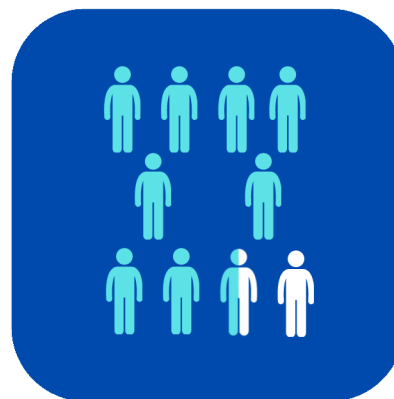
85% of attendees feel healthier due to DCRS activities.



100% of attendees feel happier due to DCRS activities.



85% of attendees feel less alone due to DCRS activities.



RESEARCH ACHIEVEMENTS

Two researchers, Dr Zahraa Abdulreza and Lou Morgan from the University of Plymouth, finalised their research into befriending and green & blue space activities. Both embedded themselves in DCRS activities, showcasing excellent research practice.

We collaborated closely with academics on the Route to Wellness Project funded by the National Institute for Health Research (NIHR), which aimed to co-design a peer support model for improving refugees' mental health and wellbeing. [LEARN MORE.](#)



IT CLASSES

IT class has become a regular service, led by Professor Katherine Willis and Dr Hiba Alkawaz. It is supported by a group of clients who have continued to volunteer for the class. Plymouth Octopus have provided funds and a collaboration with Borrow Don't Buy has resulted in laptops for 10-15 clients who attended the classes.

OTHER ACHIEVEMENTS



Approx. 30 clients supported to apply for vocational courses and obtain proper equipment.



117 gym passes provided, equal to 585 total visits to the gym.



Approx. 8 clients supported to complete CVs and apply for work, either through direct support or referral.



CLIENT TESTIMONIES

Wellbeing

"I can't think of any words to describe how I am grateful to all the opportunities that DCRS has given me till this moment. Please if you are an Asylum seeker/Refugee do not hesitate to drop in and ask for help or just go to the activities and have fun!"

"100 out of 100! I like everything about DCRS I found everything I need here. I took part in activities and loved everything. None of my friends in other cities found a place like DCRS."

"I am very grateful to DCRS, Suvi especially, for their invaluable help. They created a welcoming and friendly space where I could meet other asylum seekers and refugees, and feel part of a community. They are a wonderful organisation that makes a positive difference in people's lives."

"DCRS helped me a lot, I don't know how I can thank them. Especially with the activities and trips. Thank you DCRS!"

VOLUNTEERS



Reception & Wellbeing

Greeting visitors, managing registers, intercom, calls, and admin tasks.



Activities

Assisting wellbeing activities, trips, safeguarding, and inclusion.



Auxiliary Casework

Providing basic immigration advice and support with training opportunities.



English Classes

Supporting or co-teaching lessons.

APRICOT CENTRE PATHWAY

This partnership enabled service users to volunteer in land-based projects (Wellbeing Garden, cob oven, replanting Chelsea Flower Show's gold-winning Microbiome Garden). Outcomes include refugee status, employment, and pride in community contribution.

ACCESSIBLE VOLUNTEERING TRAINING

Delivered to Plymouth Volunteer Coordinators, covering the asylum system, trauma-informed practice, and inclusive volunteering. Strengthened partnerships and created more accessible opportunities.

Volunteer Events



Volunteer Party

March celebration with food, quiz, and gift vouchers.



Annual Meeting

December 2024 review — volunteers' hours equated to 4.5 FTE staff.

Student Placements



Hosted social work students from Plymouth University and received Practice Educator of the Year Award.

2025 Plans



New Coordinator

Matilda Ferguson joins, sharing role with Maia Walton.



Health Navigator Volunteers

New pathway to support health drop-ins and referrals.



Bi-Annual Meetings

More frequent feedback and safeguarding updates.



Summer Picnic

Informal volunteer celebration!



Expanded Pathways

Partnering with local charities to broaden opportunities for asylum seekers.



Casework Volunteer Support

Bi-weekly meetings & Employee Assistance access.

VOLUNTEER SUMMARY

2024 highlighted volunteers' essential role across admin, teaching, activities, and casework. Partnerships like the Apricot Centre expanded opportunities, while training and events strengthened community and inclusion. Looking ahead, DCRS will enhance support, expand volunteer roles, and celebrate contributions more often.

THANK YOU FROM ALL OF US AT DCRS



 dcrs-plymouth.org

 hub@dcrs-plymouth.org

 **Devon and Cornwall Refugee Support**

 **Devon and Cornwall Refugee Support**

APPENDIX: FULL ACCOUNTS



Devon and Cornwall Refugee Support

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Devon and Cornwall Refugee Support

Reference and Administrative Details

<i>Chairman</i>	Ian Gasper
<i>Trustees</i>	Poorna Dias Gunaswkera Jane Barkes Sana Murrani John Stephens, Vice Chair Edward Lees Alana Hunter, Safeguarding Lead Ian Gasper Andrew Eccleston, Treasurer Azeb Mengisteab Sian Pearce Michael White Julian Bild Jane Barkes
<i>Secretary</i>	
<i>Senior Management / Leadership Team</i>	Alexander Vessis, CEO Abimbola Adeosun, Finance and Business Administrator
<i>Charity Registration Number</i>	1130360
<i>Company Registration Number</i>	06271122
<i>Registered Office</i>	The charity is incorporated in England. 7 Whimble Street Plymouth Devon PL21 2DH
<i>Independent Examiner</i>	Westcotts (SW) LLP Matthew Keane ACCA Plym House 3 Longbridge Road Plymouth Marsh Mills Devon PL6 8LT

Devon and Cornwall Refugee Support

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 December 2024.

Objectives and activities

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

In 2024, Devon and Cornwall Refugee Support (DCRS) continued to grow to meet the gap in need across the region. Home Office policy changed to start accommodating people in more remote areas resulting in logistical issues to try and support people across Devon and Cornwall.

We built in a level of management so that our Chief Executive didn't directly manage as many staff members and split departments to clarify and focus purpose.

DCRS's vision remains to have a fair, humane and safe asylum experience for all and we do this by promoting independence, preventing destitution and supporting those seeking refuge to build their new home in the UK.

2024 was another tumultuous year with changes in legislation as the tide continued to move away from a trauma informed and human based approaches to divisive, community separating, scarecrow tactics with the Illegal Migration Act and Safety of Rwanda Act.

A 3-year project to gain a legal aid contract was successful in September 2024 bringing on George Rosenberg, Higher Court Advocate, to lead on the contract. This now extends our training pathway through Level 1 and 2 IAA in the casework team to then have an opportunity to move into the legal aid department and has created a separate income stream to diversify our income streams. 2025 will be a definitive year in understanding whether this new department can be successful.

2024 saw successful partnerships being developed with the Plymouth Resettlement Support Service (PRSS) further connecting DCRS to other organisations in the city working with the same population and giving us a seat at the table with the local authority.

DCRS also developed and joined the South West Immigration Alliance (SWIA) connecting to other refugee organisations in the South West working towards increasing the level and complexity of legal advice and representation. With our legal aid contract being successful we aim to be a beacon for this region to achieve that goal.

2024 saw our organisation continue to grow in team size to increase the amount and complexity of work. Whilst the report shows the staff size increasing from 10 to 13 the FTE equivalent went from 8.2 FTE at the end of 2023 to 11.6 FTE at the end of 2024. We also saw a pay review that increased some salaries in line with their revised job descriptions.

The breadth of the work now being completed has also changed increasing the spend by over £20,000 over 2024. This was renting an additional premises (93 New George Street), bringing the venue up to the standard required alongside the additional costs to set up the legal aid department. You will also see from the report that our allocated support costs for destitution, travel, emergency accommodation and relief also increased by over £5,000.

The reserves policy remains unchanged with 3 months of operating costs needed to be available in the event of a closure. We will be moving across £20,000 in line with that policy to our CAF account which will provide us with £90,000 in reserves total.

Devon and Cornwall Refugee Support Trustees' Report

The financial risks remain continuation funding from grants and trusts. We have expanded who is responsible for bringing in funding through this method so that it doesn't fall on a few people.

We are also looking to diversify our income streams with additional local authority contracts and the legal aid contract. Organisational growth has meant we will lose a number of funders as we move out of the turnover bracket, they are willing to fund reducing the likelihood of success when applying for grants.

This growth has also changed our reporting and auditing requirements to follow an accrual-based accounting model and follow SORP guidance. This has meant that a £500,000 Lottery grant that will be over 4 years has overstated our end of year accounts. We ask funders who wish to enquire about this to get in contact for further clarity.

We currently have 80 volunteers working out to 5.5 FTE (35 hrs per week) which works out to 40% of our total work as an organisation. Without our volunteers many of our services wouldn't be able to run. We are starting to create training pathways for our volunteers also who wish to complete their IAA qualifications, also increasing the capacity in the region.

Overall, the position at the end of 2024 looks good as we continue to grow our services to support the increased need in the region.

Structure, governance and management

Statement of trustees' responsibilities

The trustees (who are also the directors of Devon and Cornwall Refugee Support for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. 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 charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. 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 accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for 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 governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Devon and Cornwall Refugee Support

Trustees' Report

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Jane Barks
Company Secretary and Trustee

.....
Ian Gasper
Chairman and Trustee

Devon and Cornwall Refugee Support

Statement of Financial Activities for the Year Ended 31 December 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £(As restated)
<i>Income and Endowments from:</i>					
Donations and legacies	3	59,554	25,991	85,545	15,019
Charitable activities	4	81,125	256,961	338,086	946,995
Investment income	5	866	-	866	2,936
Total income		<u>141,545</u>	<u>282,952</u>	<u>424,497</u>	<u>964,950</u>
<i>Expenditure on:</i>					
Charitable activities	6	<u>(96,112)</u>	<u>(404,399)</u>	<u>(500,511)</u>	<u>(324,514)</u>
Total expenditure		<u>(96,112)</u>	<u>(404,399)</u>	<u>(500,511)</u>	<u>(324,514)</u>
Net income/(expenditure)		<u>45,433</u>	<u>(121,447)</u>	<u>(76,014)</u>	<u>640,436</u>
Net movement in funds		45,433	(121,447)	(76,014)	640,436
<i>Reconciliation of funds</i>					
Total funds brought forward		<u>143,494</u>	<u>598,537</u>	<u>742,031</u>	<u>101,595</u>
Total funds carried forward	14	<u><u>188,927</u></u>	<u><u>477,090</u></u>	<u><u>666,017</u></u>	<u><u>742,031</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 14.

Devon and Cornwall Refugee Support

(Registration number: 06271122)

Balance Sheet as at 31 December 2024

	Note	2024 £	2023 £(As restated)
Fixed assets Tangible assets	11	7,655	4,931
Current assets			
Debtors	12	264,480	415,000
Cash at bank and in hand		397,542	322,100
		662,022	737,100
Creditors: Amounts falling due within one year	13	(3,660)	-
Net current assets		658,362	737,100
Net assets		666,017	742,031
Funds of the charity:			
Restricted income funds			
Restricted funds		477,090	598,537
Unrestricted income funds			
Unrestricted funds		188,927	143,494
Total funds	14	666,017	742,031

For the financial year ending 31 December 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 17 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Jane Barks Company Secretary and Trustee

.....
Ian Gasper Chairman and Trustee

.....
Andrew Eccleston Trustee

The notes on pages 8 to 17 form an integral part of these financial statements.

Devon and Cornwall Refugee Support

Statement of Cash Flows for the Year Ended 31 December 2024

	Note	2024 £	2023 £(As restated)
<i>Cash flows from operating activities</i>			
Net cash (expenditure)/income		(76,014)	640,436
<i>Adjustments to cash flows from non-cash items</i>			
Depreciation		2,555	-
Investment income	5	(866)	(2,936)
		<u>(74,325)</u>	<u>637,500</u>
<i>Working capital adjustments</i>			
Decrease/(increase)indebtors	12	150,520	(415,000)
Increaseincreditors	13	3,660	-
		<u>154,180</u>	<u>(415,000)</u>
Netcashflowsfromoperatingactivities		<u>79,855</u>	<u>222,500</u>
<i>Cash flows from investing activities</i>			
Interestreceivableandsimilarincome	5	866	2,936
Purchaseoftangiblefixedassets	11	(5,279)	(4,931)
		<u>(4,413)</u>	<u>(1,995)</u>
Netincreaseincashandcashequivalents		75,442	220,505
Cashandcashequivalentsat1January		<u>322,100</u>	<u>101,595</u>
Cashandcashequivalentsat31December		<u><u>397,542</u></u>	<u><u>322,100</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 8 to 17 form an integral part of these financial statements.

Devon and Cornwall Refugee Support

Notes to the Financial Statements for the Year Ended 31 December 2024

1 Charity status The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation. The address of its registered office is:
7 Whimble Street
Plymouth
Devon
PL21 2DH

2 Accounting policies

Summary of significant accounting policies and key accounting estimates The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Devon and Cornwall Refugee Support 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Devon and Cornwall Refugee Support

Notes to the Financial Statements for the Year Ended 31 December 2024

Restatement of financial statements In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 a restatement of comparative items was required.

A restatement of income and fixed assets was undertaken in order to bring treatment and disclosure of balances into line with the Charities SORP FRS102 .

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donated services and facilities

Where services or facilities are provided to the charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Devon and Cornwall Refugee Support

Notes to the Financial Statements for the Year Ended 31 December 2024

Taxation The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £250 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<i>Asset class</i>	<i>Depreciation method and rate</i>
Computer equipment	25% straightline
Furniture and fittings	25% straightline

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Devon and Cornwall Refugee Support

Notes to the Financial Statements for the Year Ended 31 December 2024

Financial instruments Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method.

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Devon and Cornwall Refugee Support

Notes to the Financial Statements for the Year Ended 31 December 2024

Investments Investments in non-convertible preference shares and non-puttable ordinary or preference shares

(where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

3 Income from donations and legacies

	<i>Unrestricted funds General £</i>	<i>Restricted funds £</i>	<i>Total 2024 £</i>	<i>Total 2023 £</i>
Donated services and facilities	59,554	25,991	85,545	15,019
	<u>59,554</u>	<u>25,991</u>	<u>85,545</u>	<u>15,019</u>

4 Income from charitable activities

	<i>Unrestricted funds LegalAid £</i>	<i>General £</i>	<i>Restricted funds £</i>	<i>Total 2024 £</i>	<i>Total 2023 £(As restated)</i>
Normal operations	-	77,188	256,961	334,149	946,995
Legal aid	3,937	-	-	3,937	-
	<u>3,937</u>	<u>77,188</u>	<u>256,961</u>	<u>338,086</u>	<u>946,995</u>

5 Investment income

	<i>Unrestricted funds General £</i>	<i>Total 2024 £</i>	<i>Total 2023 £</i>
Interest receivable and similar income;			
Interest receivable on bank deposits	866	866	2,936
	<u>866</u>	<u>866</u>	<u>2,936</u>

Devon and Cornwall Refugee Support

Notes to the Financial Statements for the Year Ended 31 December 2024

6 Expenditure on charitable activities

	Unrestricted funds		Restricted funds	Total 2024	Total 2023 £(As restated)
	Legal Aid £	General £	£	£	
Normal operations	-	44,991	41,480	86,471	65,727
Legal aid	3,937	-	-	3,937	-
Appeals rightsexhausted	-	-	29,765	29,765	-
Staff costs	-	42,180	297,362	339,542	226,712
Allocated support costs	-	1,344	35,792	37,136	32,075
Governance costs	-	3,660	-	3,660	-
	<u>3,937</u>	<u>92,175</u>	<u>404,399</u>	<u>500,511</u>	<u>324,514</u>

In addition to the expenditure analysed above, there are also governance costs of £3,660 (2023 - £Nil) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £
Independent examiner fees		
Examination of the financial statements	780	780
Other fees paid to examiners	2,880	2,880
	<u>3,660</u>	<u>3,660</u>

Accounts and statutory reporting were all carried out by internal staff in 2023 and previous years.

Due to a sudden increase in income, the charity has now engaged external advisers who have also assisted with a restatement of the previous year figures to ensure compliance with the Charities SORP.

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Devon and Cornwall Refugee Support

Notes to the Financial Statements for the Year Ended 31 December 2024

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	325,518	216,907
Other staff costs	14,024	9,805
	<u>339,542</u>	<u>226,712</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

	2024 No	2023 No
Staff	<u>13</u>	<u>10</u>

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost At 1 January			
2024 Additions	1,565	3,366	4,931
At 31 December 2024	<u>3,779</u>	<u>1,500</u>	<u>5,279</u>
	5,344	4,866	10,210
Depreciation			
Charge for the year			
At 31 December 2024	<u>1,218</u>	<u>1,337</u>	<u>2,555</u>
	1,218	1,337	2,555
Net book value			
At 31 December 2024			
At 31 December 2023	<u>4,126</u>	<u>3,529</u>	<u>7,655</u>
	<u>1,565</u>	<u>3,366</u>	<u>4,931</u>

Devon and Cornwall Refugee Support

Notes to the Financial Statements for the Year Ended 31 December 2024

12 Debtors

	2024 £	2023 £ (As restated)
Prepayments	543	-
Accrued income	263,937	415,000
	<u>264,480</u>	<u>415,000</u>

13 Creditors: amounts falling due within one year

	2024 £
Accruals	<u>3,660</u>

14 Funds

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Balance at 31 December 2024 £
Unrestricted funds				
General				
General Funds	143,494	137,608	(92,175)	188,927
Designated				
Legal Aid	-	3,937	(3,937)	-
Total unrestricted funds	<u>143,494</u>	<u>141,545</u>	<u>(96,112)</u>	<u>188,927</u>
Restricted funds				
Other restricted under £10k (see note below)	14,684	56,379	(55,939)	15,124
Blue Threads	30,251	30,000	(30,029)	30,222
Befriending Project	17,227	25,000	(36,672)	5,555
Access To Justice	11,974	105,949	(117,923)	-
Bristol Law Centre	5,757	9,800	(15,557)	-
ARE Home	18,644	25	(18,669)	-
Lottery Community Grant	500,000	44,508	(118,610)	425,898
NACCOM	-	11,291	(11,000)	291
	<u>598,537</u>	<u>282,952</u>	<u>(404,399)</u>	<u>477,090</u>
Total funds	<u>742,031</u>	<u>424,497</u>	<u>(500,511)</u>	<u>666,017</u>

Devon and Cornwall Refugee Support

Notes to the Financial Statements for the Year Ended 31 December 2024

	<i>Balance at 1 January 2023</i> £	<i>Incoming resources</i> £	<i>Resources expended</i> £	<i>Balance at 31 December 2023</i> £
Unrestricted funds				
General				
General Funds	86,911	174,544	(117,961)	143,494
Restricted funds				
Other restricted under £10k (see note below)	14,684	206,553	(206,553)	14,684
Blue Threads	-	30,251	-	30,251
Befriending Project	-	17,227	-	17,227
Access To Justice	-	11,974	-	11,974
Bristol Law Centre	-	5,757	-	5,757
ARE Home	-	18,644	-	18,644
Lottery Community Grant	-	500,000	-	500,000
	<u>14,684</u>	<u>790,406</u>	<u>(206,553)</u>	<u>598,537</u>
Total funds	<u>101,595</u>	<u>964,950</u>	<u>(324,514)</u>	<u>742,031</u>

The restatement of the total funds in the 2023 Balance sheet is due to the recognition of a one-off grant award in that year, which will be paid in tranches over 4 years, in line with the expenditure . The restatement and inclusion of this adjustment in the 2024 Accounts is due to the Charity transitioning from cash to accrual-based accounting to comply with SORP following this increase in annual income.

15 Analysis of net assets between funds

	<i>Unrestricted funds</i> <i>General</i> £	<i>Restricted funds</i> £	<i>Total funds at 31 December 2024</i> £
Tangible fixed assets	7,655	-	7,655
Current assets	184,932	477,090	662,022
Current liabilities	(3,660)	-	(3,660)
Total net assets	<u>188,927</u>	<u>477,090</u>	<u>666,017</u>
	<i>Unrestricted funds</i> <i>General</i> £	<i>Restricted funds</i> £	<i>Total funds at 31 December 2023 £(As restated)</i>
Tangible fixed assets	4,931	-	4,931
Current assets	<u>138,563</u>	<u>598,537</u>	<u>737,100</u>
Total net assets	<u>143,494</u>	<u>598,537</u>	<u>742,031</u>

Devon and Cornwall Refugee Support

Notes to the Financial Statements for the Year Ended 31 December 2024

16 Related party transactions

There were no related party transactions in the year.