Docusign Envelope ID: 663F1C1E-8B85-8ED1-8137-EA48D984066F

Company registration number: 06891597
Charity registration number: 1130363

Voices in Exile

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 December 2025

Docusign Envelope ID: 663F1C1E-8B85-8ED1-8137-EA48D984066F

Voices in Exile

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Voices in Exile

Reference and Administrative Details

Charity Registration Number	1130363
Company Registration Number	06891597
	The charity is incorporated in England & Wales.
Registered Office	36 Upper Bedford Street Brighton England BN2 1JP
Independent Examiner	Lohur & Co Ltd Chartered Certified Accountants and Registered Auditors 35 New England Road Brighton East Sussex BN1 4GG

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The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 December 2025.

Objectives and activities

Our charitable purposes and our mission

Voices in Exile is constituted as a charitable company limited by guarantee and is therefore governed by its Memorandum and Articles of Association which are also its objects. Voices in Exile works to improve the lives of refugees, asylum seekers and migrants at risk across Sussex. Our charitable aims are:

- Reducing financial hardship.
- Ensuring access to justice.
- Strengthening wellbeing.
- Widening access to education and opportunity.
- Challenging harmful misconceptions about migration and promoting inclusion.

We support people who are often excluded from mainstream systems and services, including those with insecure immigration status and those with no recourse to public funds.

Through the exercise of rights, advocacy and social inclusion, Voices in Exile works to improve access to services and entitlements for refugees, asylum seekers and migrants at risk.

To achieve this, we provide:
- Regulated immigration advice and casework.
- Generalist advice, advocacy and outreach.
- Homelessness prevention and housing support.
- Food bank and hardship support.
- ESOL, wellbeing and orientation groups.
- Resettlement support for refugees arriving through Home Office schemes.
- Volunteering opportunities.
- Campaigning, influencing and public education activities.

Overview

2025 was a year of significant growth and impact for Voices in Exile. Demand for support continued to increase against a backdrop of rising housing costs, growing homelessness, pressure on public services and continuing changes within the immigration system.

The charity responded by expanding outreach activity, strengthening housing and welfare advice provision, increasing support within asylum accommodation settings and investing in participation, anti-racism and systems-change work.

Throughout the year we remained focused on helping people achieve safety, stability and inclusion while working to address the structural barriers that contribute to poverty, homelessness and exclusion.

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Achievements and performance

Supporting people in Sussex

During 2025, Voices in Exile supported **1,009 people** through its services.

Key outputs included:

- **364 people** supported through immigration advice and casework.
- **770 people** supported through generalist advice and casework services.
- **167 people** supported through refugee resettlement programmes.
- **115 households** supported through the food bank.
- Over **70 outreach sessions** delivered in asylum accommodation and community settings.
- Around **45 regular participants** attending weekly group programmes each term.
- Approximately **50 volunteers** contributing around **5,500 hours** of support.

Immigration advice

Voices in Exile remains the only provider of free regulated IAA Level 2 immigration advice in the local area.

The service supported people with:
- Refugee family reunion.
- Leave to remain applications.
- British citizenship applications.
- Domestic violence-related immigration applications.
- Travel documents.
- Applications to remove no recourse to public funds restrictions.

Demand continued to exceed available capacity, demonstrating the ongoing need for accessible specialist immigration advice.

Generalist advice and homelessness prevention

The charity provided holistic casework addressing:

- Housing and homelessness.
- Welfare benefits.
- Healthcare access.
- Financial hardship.
- Safeguarding concerns.
- Skills and employability.

A significant proportion of work focused on preventing homelessness among newly recognised refugees during transition from asylum support and among migrant survivors of domestic abuse.
Expansion of outreach activities enabled earlier intervention and reduced the likelihood of crisis situations developing.

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Food bank and destitution support

The culturally informed food bank continued to provide vital emergency support.

During the year:

- 115 households received food support.
- Approximately 400 individuals benefited.
- Around 200 children were supported.
- Every food bank client received advice and support intended to improve longer-term stability.

The charity also distributed hardship support where needed to prevent severe destitution and homelessness.

Resettlement services

Through funding from Brighton & Hove City Council, Voices in Exile delivered two-year wraparound support to refugees arriving through Home Office resettlement programmes.

During 2025:

- 167 individuals were supported.
- 12 newly arrived families were assisted.
- All clients requiring English language tuition were able to access ESOL support shortly after arrival.

A particular success was the childcare-inclusive ESOL programme, which removed barriers for women with young children and increased participation and progression into wider education and employment opportunities.

Group activities and wellbeing

The charity delivered three weekly group programmes focused on:

- English language learning.
- Orientation and local knowledge.
- Wellbeing and social connection.

Reported outcomes included:

- 90% feeling more connected to their community.
- 92% improved local knowledge.
- 95% improved confidence using English.
- 90% wishing to continue participating.

These programmes reduce isolation, strengthen wellbeing and support integration.

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Participation and lived experience
During 2025 the charity:

• Created a Participation and Engagement role.
• Established a Lived Experience Advisory Group.
• Strengthened service-user involvement in organisational development.
• Continued implementation of anti-racism initiatives.

Trustees view these developments as significant steps towards ensuring that lived experience informs both governance and service delivery.

Campaigning and influencing
Alongside service delivery, Voices in Exile continued to advocate for systemic change.

The charity contributed to national and local campaigns addressing:

• Refugee move-on periods.
• Family reunion rights.
• The right to work for people seeking asylum.
• Housing and accommodation standards.
• Anti-racism and social inclusion.
• Access to legal advice and support.

Trustees believe that influencing work complements direct service delivery by addressing the root causes of disadvantage.

Measuring impact
The trustees monitor performance through service data, outcomes reporting, service user feedback and funder reporting. See Impact Report 2025.

Evidence collected during 2025 demonstrates that the charity continues to deliver positive outcomes in relation to:

• Homelessness prevention.
• Immigration status resolution.
• Family reunification.
• Financial stability.
• Access to statutory services.
• Social inclusion.
• Wellbeing and confidence.
• Community participation.

The establishment of the Lived Experience Advisory Group has further strengthened the organisation’s ability to understand and respond to the needs of the communities it serves.

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Public benefit

The trustees confirm that they have complied with their duty under Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit when setting strategy and planning activities.

The charity exists to benefit the public by relieving poverty, preventing homelessness, advancing education, promoting social inclusion and supporting the welfare of refugees, asylum seekers and vulnerable migrants. Our services are provided on the basis of need and are targeted towards individuals and families experiencing social, economic and legal disadvantage.

During 2025 our activities provided significant public benefit by:

- Preventing homelessness and destitution among vulnerable individuals and families.
- Improving access to justice through free regulated immigration advice.
- Supporting people to access housing, healthcare, welfare benefits, education and employment.
- Assisting newly arrived refugee families to integrate successfully into local communities.
- Improving wellbeing, confidence and social connectedness through group activities and volunteering.
- Strengthening community cohesion through partnership working, public education and anti-racism initiatives.

Trustees believe these activities demonstrate clear and substantial public benefit and further the charity's charitable purposes.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

The charity reported total income of £960,445 during 2025 compared with £874,819 in 2024.

Income was derived from:
- Grants and trusts: £317,670
- Local authority contracts: £572,806
- Individual donations: £14,013
- Other donations: £12,653
- Investment income: £19,868
- Other income: £23,435

The charity reported total expenditure of £848,328, resulting in an in-year surplus of £112,002.

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Policy on reserves

At 31 December 2025:
• Total reserves stood at £978,446.
• Unrestricted reserves totalled £416,689.

Trustees recognise the importance of maintaining adequate reserves to protect service continuity and to manage operational and funding risks.

The trustees maintain 3 – 9 months' operational reserves to:
• Ensure continuity of services.
• Meet contractual and legal commitments.
• Manage fluctuations in funding income.
• Enable an orderly response to unforeseen financial challenges.

Trustees review reserve levels regularly as part of financial monitoring and budgeting processes. The Trustees aim to maintain the charity's free reserves in unrestricted funds at a level which is at least equivalent to three months' operational expenditure and not more than nine months' operational expenditure.

The minimum level of three months' expenditure is intended to provide protection against unforeseen events, including delays in grant payments, reductions in funding, unexpected increases in expenditure, or other circumstances that could affect the charity's financial stability. The upper level of nine months' expenditure reflects the Trustees' commitment to ensuring the long-term sustainability of services and minimising disruption to beneficiaries in the event of significant financial challenges.

In determining the appropriate level of reserves, Trustees will take into account:
• The charity's reliance on grant funding, donations and other income sources.
• The reliability and timing of expected income.
• Current and future operational commitments, including staffing and service delivery costs.
• The charity's ability to reduce expenditure should income fall unexpectedly.
• Risks identified through the organisation's risk management and budgeting processes.
• The potential impact on beneficiaries if services were reduced or interrupted.

The Trustees recognise that maintaining an appropriate level of reserves supports the charity's resilience and provides time to respond to changes in funding or operating conditions while continuing to deliver its charitable aims. Reserves are not intended to accumulate unnecessarily but to safeguard the continuity of services for refugees, asylum seekers and those with no recourse to public funds in East and West Sussex.

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This policy will be reviewed annually and signed off at the Annual General Meeting. The Board of Trustees will be presented with a draft document and supporting materials that enable them to make an informed decision about levels of reserves and feeds into their approval of the Annual Operating Budget.

As part of this review, Trustees will consider:
• Changes in income levels, funding arrangements and fundraising performance.
• Significant changes to expenditure, staffing or operational commitments.
• Emerging risks that may affect the charity's financial resilience.
• Whether the current level of reserves remains appropriate in light of the charity's activities, commitments and strategic objectives.

The Trustees will be provided with information on current reserve levels, projected reserve levels and any significant risks that may affect the charity's financial position. This will enable the Board of Trustees to assess whether the target range of three to nine months' operational expenditure remains appropriate and to take any necessary action through budgeting, fundraising or expenditure planning.

This approach ensures that the reserves policy remains proportionate, supports sound financial management and helps protect the continuity of services for beneficiaries.

Going concern

Global conflicts have not impacted the charity's ability to operate and the Trustees do not consider this a significant risk that could impact going concern.

The continued support of key funders and the plans to secure new funding streams has meant that the Trustees consider the Charity to remain a going concern.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Mr Adam James Saddler Hickie
	Ms Catherine O'Donnell (resigned 17 November 2025)
	Mr Nicholas Scott-Flynn
	Mr Alexander Sutton (resigned 17 November 2025)
	Mr Andrew Martyn Jackson
	Ms Jyoti Kakad (resigned 11 February 2025)
	Dr Philip Pothen (appointed 2 December 2025)
	Emma McDermott (appointed 25 November 2025)
	Katrina Cotton (appointed 5 December 2025)

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Structure, governance and management

Nature of governing document

Voices in Exile is a registered charity governed by its constitution.

Recruitment and appointment of trustees

Trustees are recruited on the basis of the skills, knowledge and experience required to support effective governance of the charity. During 2025, the charity recruited three new trustees as part of its ongoing governance development programme. New trustees receive induction, governance information and ongoing support to enable them to fulfil their responsibilities effectively.

Organisational structure

The Board of Trustees is responsible for the strategic direction and governance of the organisation.

The Board delegates day-to-day management to the Director and senior leadership team, who are responsible for operational delivery and implementation of strategic objectives.

Principal risks and uncertainties

The trustees regularly review strategic and operational risks.

The principal risks facing the charity include:

Funding risk

The organisation remains reliant on grant funding and commissioned services. Future uncertainty regarding refugee resettlement programmes represents a significant financial risk.

Mitigation includes:
- Diversification of income sources.
- Development of new funding relationships.
- Active fundraising.
- Financial monitoring and reserve management.

Demand exceeding capacity

Demand for immigration advice, housing support and homelessness prevention services continues to rise.

Mitigation includes:
- Prioritisation of highest-risk cases.
- Outreach and early intervention.
- Development of volunteer capacity.
- Strategic partnership working.

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Workforce capacity

There remains a national shortage of qualified immigration advisers.

Mitigation includes:
• Workforce development.
• Supervision and training.
• Partnership with the University of Sussex to support future immigration advisers.

Housing and policy environment

Housing shortages, welfare pressures and changes to immigration policy continue to increase risks for service users and place additional pressures on the charity.

Mitigation includes:
• Strong partnership working.
• Advocacy and influencing activities.
• Development of homelessness prevention approaches.

Plans for future periods

During 2026, the trustees intend to focus on:
• Sustaining and expanding immigration advice provision.
• Developing homelessness prevention and outreach services.
• Strengthening unrestricted income and long-term financial sustainability.
• Expanding participation and lived experience leadership.
• Continuing implementation of anti-racism commitments.
• Further developing campaigning and systems-change work.
• Strengthening governance and organisational resilience.

The trustees remain committed to ensuring that refugees, asylum seekers and migrants are able to access safety, dignity, justice and opportunity.

Statement of trustees' responsibilities

The trustees (who are also the directors of Voices in Exile 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;

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- 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.

The annual report was approved by the trustees of the charity on 25 August 2026 and signed on its behalf by:

Adam Hickie

.....

Mr Adam James Saddler Hickie
Trustee

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Voices in Exile

Independent Examiner's Report to the trustees of Voices in Exile ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2025.

Responsibilities and basis of report

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

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

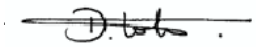
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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



For and on behalf of Lohur & Co Ltd
Chartered Certified Accountants and Registered Auditors
35 New England Road
Brighton
East Sussex
BN1 4GG

29 September 2026

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Voices in Exile

Statement of Financial Activities for the Year Ended 31 December 2025
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	**3**	**196,241**	**164,638**	**360,879**	387,273
Charitable activities	**4**	**-**	**579,369**	**579,369**	466,689
Other trading activities	**5**	**30**	**-**	**30**	-
Investment income	**6**	**19,868**	**-**	**19,868**	20,974
Other income		**-**	**299**	**299**	-
Total Income		**216,139**	**744,306**	**960,445**	**874,936**
Expenditure on:					
Raising funds		**(11)**	**-**	**(11)**	-
Charitable activities	**7**	**(33,953)**	**(814,479)**	**(848,432)**	(746,676)
Total Expenditure		**(33,964)**	**(814,479)**	**(848,443)**	**(746,676)**
Net income/(expenditure)		**182,175**	**(70,173)**	**112,002**	**128,260**
Transfers between funds		**(240,111)**	**240,111**	**-**	-
Net movement in funds		**(57,936)**	**169,938**	**112,002**	**128,260**
Reconciliation of funds					
Total funds brought forward		**474,625**	**391,819**	**866,444**	738,184
Total funds carried forward	**20**	**416,689**	**561,757**	**978,446**	**866,444**

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

The funds breakdown for 2024 is shown in note 20.

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Voices in Exile

(Registration number: 06891597)
Balance Sheet as at 31 December 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	**14**	**17,495**	4,378
Current assets			
Stocks	**15**	**918**	929
Debtors	**16**	**162,920**	274,686
Cash at bank and in hand	**17**	**823,931**	603,756
		987,769	**879,371**
Creditors: Amounts falling due within one year	**18**	**(26,818)**	(17,305)
Net current assets		**960,951**	**862,066**
Net assets		**978,446**	**866,444**
Funds of the charity:			
Restricted		**561,757**	391,532
Unrestricted income funds			
Designated Funds		**110,160**	215,160
General Funds		**306,529**	259,752
Total unrestricted funds		**416,689**	**474,912**
Total funds	**20**	**978,446**	**866,444**

For the financial year ending 31 December 2025 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.

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The financial statements on pages 13 to 31 were approved by the trustees, and authorised for issue on 25 August 2026 and signed on their behalf by:

Adam Hickie
.....
Mr Adam James Saddler Hickie
Trustee

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Voices in Exile

Statement of Cash Flows for the Year Ended 31 December 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income		**112,003**	128,260
Adjustments to cash flows from non-cash items			
Depreciation		**4,041**	2,076
Investment income		**(19,868)**	(20,974)
Loss on disposal of tangible fixed assets		**110**	-
		96,286	**109,362**
Working capital adjustments			
Decrease/(increase) in stocks	**15**	**11**	(620)
Decrease/(increase) in debtors	**16**	**111,766**	(112,122)
Increase/(decrease) in creditors	**18**	**9,512**	(30,417)
Net cash flows from operating activities		**217,575**	**(33,797)**
Cash flows from investing activities			
Interest received		**19,868**	20,974
Acquisitions of tangible assets		**(17,268)**	(1,456)
Net cash flows from investing activities		**2,600**	19,518
Net increase/(decrease) in cash and cash equivalents		**220,175**	**(14,279)**
Cash and cash equivalents at 1 January		**603,756**	618,035
Cash and cash equivalents at 31 December		**823,931**	**603,756**

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

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1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
36 Upper Bedford Street
Brighton
England
BN2 1JP

These financial statements were authorised for issue by the trustees on 25 August 2026.

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

Voices in Exile 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 trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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.

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2 Accounting policies (continued)

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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.

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2 Accounting policies (continued)

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

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:

Asset class	Depreciation method and rate
Computer equipment	25% straight line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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.

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2 Accounting policies (continued)

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

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.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

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2 Accounting policies (continued)

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.

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3 Income from donations and legacies

	Unrestricted funds		
	General £	Restricted funds £	Total funds £
Donations and legacies;			
Donations from individuals	**26,218**	**4,280**	**30,498**
Gift aid reclaimed	**5,923**	**-**	**5,923**
Grants, including capital grants;			
Government grants	**10,500**	**-**	**10,500**
Grants from other organisations	**153,600**	**160,358**	**313,958**
Total for 2025	**196,241**	**164,638**	**360,879**
Total for 2024	**215,419**	**171,854**	**387,273**

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3 Income from donations and legacies (continued)

Analysis of grant income

Donations and Grant income included above is analysed as follows:

	Unrestricted £	Restricted £	2025 £	2024 £
AB Charitable Trust	30,000	-	**30,000**	31,500
Brighton & Hove City Council (HSF)	-	-	**-**	10,745
British Red Cross	-	980	**980**	980
Charities Aid Foundation	17,500	17,500	**35,000**	-
Garfield Weston Foundation	25,000	-	**25,000**	25,000
Glasspool	-	50,000	**50,000**	37,500
Lloyds Bank Foundation	25,000	-	**25,000**	27,500
National Lottery	-	19,962	**19,962**	47,980
Pathway	-	-	**-**	5,417
Paul Hamlyn Foundation	55,000	-	**55,000**	55,000
Refugee Homes	-	-	**-**	68,687
South East Strategic Partnership for Migration	-	4,896	**4,896**	-
The Pebble Trust	-	5,000	**5,000**	-
The Sebba Trust	-	50,000	**50,000**	-
Donations and Other Grants	43,741	16,300	**60,041**	76,964
	196,241	**164,638**	**360,879**	**387,273**

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4 Income from charitable activities

	Restricted funds £	Total 2025 £
Advisory services	8,141	8,141
Support services	571,228	571,228
	579,369	579,369

	Restricted funds £	Total 2024 £
Advisory services	37,602	37,602
Support services	429,087	429,087
	466,689	466,689

5 Income from other trading activities

	Unrestricted funds	
	General £	Total funds £
Trading income;		
Sales of goods and services	30	30
Total for 2025	30	30

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6 Investment income

	Unrestricted funds	Total
	General £	funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	**19,868**	**19,868**
Total for 2025	**19,868**	**19,868**
Total for 2024	**20,974**	**20,974**

7 Expenditure on charitable activities

	Unrestricted funds	Restricted	Total
	General £	funds £	funds £
Advisory services	**-**	**156,953**	**156,953**
Support services	**-**	**507,188**	**507,188**
Other Services	**28,481**	**150,338**	**178,819**
Total for 2025	**28,481**	**814,479**	**842,960**
Total for 2024	**34,558**	**706,460**	**741,018**

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Advisory services	**116,345**	**40,608**	**156,953**
Support services	**402,458**	**104,730**	**507,188**
Other services	**134,826**	**43,993**	**178,819**
Total for 2025	**653,629**	**189,331**	**842,960**
Total for 2024	**587,036**	**153,982**	**741,018**

In addition to the expenditure analysed above, there are also governance costs of £5,472 (2024 - £5,658) which relate directly to charitable activities. See note 8 for further details.

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8 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total
	General £	funds £
Staff costs		
Wages and salaries	**3,769**	**3,769**
Independent examiner fees		
Examination of the financial statements	**720**	**720**
Other governance costs	**983**	**983**
Total for 2025	**5,472**	**5,472**
Total for 2024	**5,658**	**5,658**

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £	2024 £
Loss on disposal of fixed assets held for the charity's own use	**110**	-
Depreciation of fixed assets	**4,042**	2,076

10 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.

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11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	**542,058**	516,696
Pension costs	**17,799**	15,572
Other staff costs	**8,419**	6,842
	568,276	**539,110**

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

	2025 No	2024 No
Direct charitable activities	**19**	18
Administration	**2**	2
	21	**20**

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

12 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	**720**	720

13 Taxation

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

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14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 January 2025	**9,011**	**9,011**
Additions	**17,268**	**17,268**
Disposals	**(405)**	**(405)**
At 31 December 2025	**25,874**	**25,874**
Depreciation		
At 1 January 2025	**4,633**	**4,633**
Charge for the year	**4,041**	**4,041**
Eliminated on disposals	**(295)**	**(295)**
At 31 December 2025	**8,379**	**8,379**
Net book value		
At 31 December 2025	**17,495**	**17,495**
At 31 December 2024	**4,378**	**4,378**

15 Stock

	2025 £	2024 £
Stocks	**918**	929
	918	**929**

16 Debtors

	2025 £	2024 £
Trade debtors	**146,487**	257,163
Prepayments	**7,463**	7,826
Accrued income	**2,127**	2,855
Other debtors	**6,843**	6,842
	162,920	**274,686**

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17 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	**155**	114
Cash at bank	**164,790**	90,577
Short-term deposits	**658,986**	513,065
	823,931	**603,756**

18 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	**9,902**	8,157
Other taxation and social security	**11,152**	9,148
Other creditors	**5,764**	-
	26,818	**17,305**

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £17,799 (2024 - £15,572).

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20 Funds

	Balance at 1 January 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2025 £
Unrestricted					
General	**259,465**	**216,139**	**(33,964)**	**(135,111)**	**306,529**
Designated	**215,160**	**-**	**-**	**(105,000)**	**110,160**
Total unrestricted	**474,625**	**216,139**	**(33,964)**	**(240,111)**	**416,689**
Restricted	**391,819**	**744,306**	**(814,479)**	**240,111**	**561,757**
Total funds	**866,444**	**960,445**	**(848,443)**	**-**	**978,446**

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2024 £
Unrestricted					
General	**287,079**	**236,393**	**(40,217)**	**(223,503)**	**259,752**
Designated	**90,160**	**-**	**-**	**125,000**	**215,160**
Total unrestricted	**377,239**	**236,393**	**(40,217)**	**(98,503)**	**474,912**
Restricted	**360,945**	**638,543**	**(706,459)**	**98,503**	**391,532**
Total funds	**738,184**	**874,936**	**(746,676)**	**-**	**866,444**

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21 Analysis of net funds

	At 1 January 2025 £	Financing cash flows £	At 31 December 2025 £
Cash at bank and in hand	**603,756**	**220,175**	**823,931**
Net debt	**603,756**	**220,175**	**823,931**

	At 1 January 2024 £	Financing cash flows £	At 31 December 2024 £
Cash at bank and in hand	**618,035**	**(14,279)**	**603,756**
Net debt	**618,035**	**(14,279)**	**603,756**

22 Analysis of net assets between funds

	Unrestricted			
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	**17,495**	**-**	**-**	**17,495**
Current assets	**315,852**	**110,160**	**561,757**	**987,769**
Current liabilities	**(26,818)**	**-**	**-**	**(26,818)**
Total net assets	**306,529**	**110,160**	**561,757**	**978,446**

	Unrestricted			
	General £	Designated £	Restricted £	Total funds £
Tangible fixed assets	**4,378**	**-**	**-**	**4,378**
Current assets	**272,679**	**215,160**	**391,532**	**879,371**
Current liabilities	**(17,305)**	**-**	**-**	**(17,305)**
Total net assets	**259,752**	**215,160**	**391,532**	**866,444**