# Asylum Matters

Charity number 1192664

## Annual Report and Financial Statements

## for the year ended 31 December 2025

# Asylum Matters

## Annual Report and Financial Statements

## for the year ended 31 December 2025

**Contents** **Page**


| | |
|---|---|
| Trustees' report | 2 to 8 |
| Examiner's report | 9 |
| Statement of financial activities | 10 |
| Balance sheet | 11 |
| Notes to the accounts | 12 to 15 |


**Prepared by West Yorkshire Community Accountancy Service CIO**

# Asylum Matters

## Trustees' report for the year ended 31 December 2025

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

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

| Name | Position | Dates |
|---|---|---|
| Emma Harrison | Chair | |
| Andrew White | Treasurer | |
| Jacqueline Cotton | | Resigned 20 November 2025 |
| Carmen Chapell Elkin | | Resigned 13 February 2025 |
| Peter Fell | | |
| Pinar Aksu | | |
| Diana Gallardo | | Resigned 8 April 2026 |
| Fatma Elaraby | | |

**Charity number** 1192664 Registered in England and Wales

**Registered and principal address**
PO BOX 389
Leeds
LS26 1GR

**Bankers**

| | | |
|---|---|---|
| Unity Trust Bank plc | United Trust Bank | Redwood Bank |
| 4 Brindley Pl | One Ropemaker Street | The Nexus Bldg Broadway |
| Birmingham B1 2JB | London EC2Y 9AW | Letchworth Garden City SG6 3TA |
| | | |
| Saffron Building Soc. | Cambridge and Counties Bank Ltd | |
| 1a Market Street | Charnwood Court | |
| Saffron Walden | 5B New Walk | |
| Essex CB10 1HX. | Leicester LE1 6TE | |

**Independent examiner**
Simon Bostrom FCIE
**West Yorkshire Community Accountancy Service CIO**
Stringer House
34 Lupton Street
Leeds
LS10 2QW

**Structure, governance and management**
The charity is a Charitable Incorporated Organisation (CIO) foundation formed on 7 December 2020 and is governed by a constitution.

**Method of recruitment and appointment of trustees**
The trustees of the charity are appointed by the trustees at a duly convened meeting.

### Objectives and activities

The objects of the CIO are:

1) For the public benefit to relieve the charitable needs of refugees and asylum seekers and their dependants in the UK, in particular by:

a) providing training and support designed to build capacity among organisations which provide frontline support to refugees and asylum seekers and seek to improve their lives;

b) working with statutory agencies and key partners, through training, advocacy and campaigning work, to understand, examine and address the causes and consequences of the poverty and inequality which creates hardship amongst refugee and asylum seeking communities.

c) advancing public education in the asylum system, through campaigning, with the aim of raising awareness of the issues faced by refugee and asylum seeking communities and the need to address them.

2) To promote social inclusion for the public benefit by preventing refugees, asylum seekers and their dependants from becoming socially excluded, relieving their needs and assisting them to integrate into society.

### Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit.

### The charity's main activities

Asylum Matters exists to improve the lives of asylum seekers and refugees by working in partnership locally and nationally to secure positive changes in policy and in practice. Our core team of seven campaigners and policy experts are dispersed across England and Wales and are rooted in their local communities, which means that we are able to activate one of the broadest networks in the sector. Our network includes over 1,000 active partners, including local charities that provide front-line support to people in the asylum system; lived experience campaigners; local campaign groups; and supportive individuals.

Asylum Matters facilitates the involvement of this broad partnership base in advocacy work by providing them with different opportunities for engagement which fit with their priorities and resources. We bring partners together to provide coordinated and strategic joint action around opportunities for change. We provide hands-on support to build skills, knowledge and confidence to campaign for change, while creating platforms for people with lived experience to advocate directly with decision-makers.

### About Asylum Matters

Asylum Matters is a national infrastructure organisation working with people seeking asylum and organisations supporting them to combat hostility and secure policy and practice change for one of the most marginalised groups in our society. By centering lived experience and strengthening under-resourced grassroots groups, we shift power, resources and visibility toward people and places systematically excluded from decision-making — directly advancing equity across the refugee rights ecosystem.

Operating nationally, regionally and locally, our seven-strong team is embedded in communities across the UK. We bridge the gap between asylum policy and frontline reality: supporting overstretched organisations to grow their campaigning skills, lowering barriers to participation, and creating platforms for people with lived experience to advocate publicly and directly with decision makers. Our approach is one of solidarity: we strengthen community organisations and work as allies to amplify their voices and shift power. In doing so, we ensure that local knowledge and experience directly inform policy responses and influence national discussions and activities.

As one of the few organisations whose core purpose is to convene and coordinate, we play a stabilising and unifying role within the refugee and migration sector. We are a trusted convener of hundreds of partners - local charities, grassroots groups, national NGOs and lived-experience networks - who engage with us at every level of campaigning. Whether through formal coalitions such as Lift the Ban or through flexible, behind-the-scenes coordination, we prioritise collective impact over organisational visibility or brand profile, which ensures clarity, coherence and strength of message across the movement.

**We know our community-rooted national model works. Recent achievements include:**

- Strengthened national political accountability by engaging every MP across all parties with our Parliamentarians' Guide to the UK Asylum System, ensuring consistent understanding of rights risks and progressive policy alternatives across all constituencies.
- Secured meaningful influence on Parliamentary scrutiny, contributing to three Early Day Motions, five legislative amendments, six Ministerial letters, three Parliamentary roundtables, and six evidence submissions and one parliamentary campaign moment on Parliament Square
- Expanded lived-experience influence in political spaces including facilitating 17 MP meetings for campaigners from the North West and North East, arranging for a Gateshead-based mental health campaign to meet with constituency MPs, chair of All Party Parliamentary Group (APPG) on suicide to raise the lack of recording of refugee suicides and convening regional roundtables to address urgent welfare and safeguarding concerns. Facilitating over 100 Lived Experience campaigners to attend parliamentary events.
- Continued to be one of the small number of charities who sit across the Home Office Strategic Engagement Structures (SEG). Of particular note is our achievement in establishing a monthly cross-sector dialogue on Large-Scale Sites and securing quarterly Ministerial meetings on accommodation standards — rare access that enables us to challenge harmful proposals early and directly.
- Enabled frontline organisations to participate in policy processes, producing template consultation responses on settlement routes, right-to-work checks and asylum support rates, ensuring busy partners could raise evidence-based concerns at every opportunity.
- Mobilised public support for rights-protecting reforms, coordinating national "Write to Your MP" actions, launching two major petitions, and expanding our Solidarity Not Strangers and Fight for Asylum Rights pledges — strengthening the collective voice countering hostility.
- Shifted media narratives through investing in our first media manager - securing sustained coverage in The Mirror for the first time, increasing regional coverage and platforming Lived Experience voices.
- Built broad, cross-sector coalitions to counter rising hostility, launching new collaborations including the VIOLENCE AGAINST WOMEN & GIRLS (VAWG) coalition and Solidarity Not Strangers, expanding Lift the Ban membership with employers and unions, and coordinating joint advocacy with local authorities, faith groups, football clubs and community organisations.

Our new organisational strategy builds on this momentum. Alongside four core campaigning priorities, we are intentionally flexible and able to respond quickly to emerging threats and opportunities, always guided by the communities we exist to serve. We remain optimistic that connected, inclusive communities - when properly supported - can use their collective power to drive meaningful change.

**The need for this work**

The need for our work has never been greater. In recent months the government has announced some of the most hostile asylum and migration proposals in decades. Anti-migrant rhetoric continues to intensify, and the Far Right's influence is increasingly visible in the communities we serve. As we move towards a General Election in 2028 or 2029, there is a real prospect of further shifts in the political landscape, including the adoption of more restrictive policy positions from mainstream political parties in a bid to stem the flow of support towards the Far Right.

The communities we work within are frightened. Every day, colleagues hear reports of hate crimes, acts of hostility, and people feeling too unsafe to go about their daily lives. Our partners also face a profound double bind: the very policies that make their lives and work harder also demand that they speak out, yet the operational strain they create leaves little time, resource or headspace to do so. Our role is to relieve that pressure - amplifying their insights, strengthening their advocacy, and ensuring that those most affected are not silenced by the weight of the system they are forced to navigate.

**About our Theory of Change**
Our Theory of Change is built on a simple but powerful premise: lasting transformation of the UK's asylum system requires national influence that is rooted in the lived impact of policy on the ground. By positioning ourselves within the ecosystems surrounding people seeking asylum - alongside small NGOs, grassroots groups and lived-experience campaigners - we ensure that national advocacy is always informed by real-world experience and accountable to the communities most affected. Put simply - we listen, we understand and we act on the lived impact of hostile asylum policy by channelling those experiences into our national work.

**Three Core Approaches to National Impact**
To drive systemic change, we use three interconnected approaches:

- Public campaigning — mobilising communities, shifting narratives and building visible public pressure for change.
- Parliamentary advocacy — ensuring MPs, peers and local leaders hear directly from people affected and have the evidence they need to challenge harmful policy.
- Private influencing — working behind the scenes with officials, contractors and decision-makers to secure practical improvements and prevent harm.

  These approaches allow us to influence every layer of decision-making, from local councils to national government, while staying responsive to emerging risks and opportunities.

**About our campaigns strategy**
The Asylum Justice Space is an incredibly challenging area for progressive campaigning that maintains the core values of being led, informed, and shaped by the lived reality of global forced migration, in a political and media environment framed by an unrelenting desire for quick wins and UK centric solutions.

To hold our values and theory of change in balance, we have embedded our ideological outcomes within a pragmatic, organisation-wide framework shaped by the Sheila McKechnie Foundation's Three Horizons of Campaign Planning. This approach guides every strand of Asylum Matters's work - whether we are building local movements, influencing Parliament, shifting public narratives or engaging decision-makers privately - enabling us to hold a long-term vision while navigating the realities of the present.

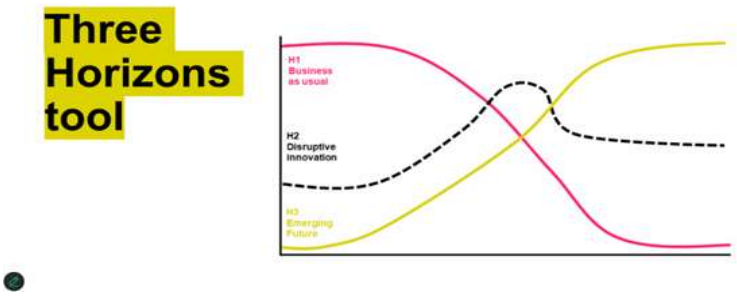
Within each campaign, we identify the transformative ideological change we are ultimately working towards (Horizon 3), the shifts that are possible within the current system (Horizon 1), and the medium-term outcomes that bridge the two (Horizon 2). In our asylum poverty campaign, for example, Horizon 1 focuses on securing increases to asylum support rates within the existing framework. Horizon 2 sets out the structural improvements that move us forward - such as access to Child Benefit for asylum-seeking children, inclusion in the child poverty strategy, and extending mainstream pregnancy support. Horizon 3 defines the future we are working towards: the abolition of the separate asylum support system and full access to the workplace and mainstream benefits for people seeking asylum.

### Achievements and performance

#### An overview of our campaigns

#### 1 Fight for Asylum Rights

This campaign challenges the accelerating wave of anti-asylum and anti-migration policies. Recent proposals - described by the government as the most radical overhaul since the Second World War - risk removing support for destitute asylum seekers, restricting rights, and increasing detention, removals, and institutional accommodation. Together, these changes pose serious long-term harm to people seeking protection and the organisations that support them.




Our long -term vision is to restore the right to seek asylum in line with international law and the building of a system rooted in dignity, fairness, and welcome. At the same time, we remain focused on securing practical, near-term improvements for people currently navigating the asylum system.

Under this strand we have also developed Solidarity not Strangers, a non-branded independent campaign stream aimed at building intersectional solidarity, representing all minoritised communities including Disabled people, LGBR people, Homeless, people in receipt of benefits and migrants. A shared pledge has secured 1,000+ signatories - from charities and trade unions to funders and even MPs and is being used to mobilise action including an Early Day Motion, and a forthcoming Local Authority motion with City of Sanctuary.

We worked hard to secure NCVO's leadership on this issue. After signing our initial letter, we pursued multiple meetings that led them to survey their membership specifically on the risks posed. They have now adopted this as a campaign priority, retained our Keep Volunteering Voluntary branding, published their survey findings, and issued a follow up letter to the Home Secretary alongside media assets.

A further example was our response to misinformation linking violence against women and girls (VAWG) to migration. We convened leading VAWG organisations to issue a joint statement, published in national media and signed by over 200 groups. We removed our name for all assets, wanting the statement to come from VAWG NGOs to maintain the integrity of the piece and the clarity of the message. This isn't simply a single intervention from our perspective, but building a movement that places the Lived Experience of asylum-seeking communities at the heart of social justice organisations. Building on this, we have continued to convene the Women's Rights sector, launching the new Not in Our Name for responding to false or misleading claims used to fuel racism and stoke division.

In a similar approach we're currently working to convene the Children's Rights space to respond to government plans to restrain and forcibly remove children and exempt asylum seeking children from key provisions of The Children's Act and the Leaving Care Act.

We also act in solidarity with others. When City of Sanctuary faced coordinated far right attacks and vexatious complaints to the Charity Commission, we convened a collective response from Chairs across the UK. In response the Charity Commission offered a roundtable meeting and we facilitated and supported representatives from every region of the UK, targeting small, frontline, community-based charities, to meet with Mark Smimms, acting Chair of the Charity Commission, who listened and addressed their concerns.

**2. Lift the Ban**

Our co-leadership of the award-winning campaign for the right to work has brought reform closer than at any point in a generation, with strong cross-party, business, and public support. The 300+ member coalition is a model of effective, collaborative campaigning.

Our vision is that people seeking asylum can work after six months, rebuild their lives in dignity, contribute their skills, and where the economic and social benefits of reform are widely understood and supported.

Currently, we are running a skills survey across the coalition and producing new research to strengthen the case for reform. Alongside keeping key parliamentarians and influencers informed, we are increasing business leadership on the issue through events and media work and growing public understanding of the benefits of reform. Our High Street Challenge epitomises our regional approach – bringing local businesses on board to support the campaign.

One of our key messages is that expanding work rights must not be accompanied by conditions that risk people's safety or stability. Linking basic support to immediate employment, especially while permitted jobs remain narrowly defined and many people have been barred from working for years, would be unworkable and counterproductive.

Any meaningful reform must pair the right to work with the practical tools that make employment possible. These include English language learning, recognition of qualifications, employer support and trauma-informed pathways back into the labour market. Removing the ban would strengthen integration; removing essential support would not.

**3. Communities not camps**

Asylum Matters' convening and campaigning work under the banner 'Communities Not Camps' has since 2022 played an important role in mobilising opposition and coordinating campaigning with local partners and residents to block plans for deeply unsuitable asylum accommodation centres in remote former military sites and on barges, reducing government-run large asylum sites to just one at Wethersfield.

Following our successful partnerships with Local Campaigners to prevent further harmful sites under the previous government, including Linton-on-Ouse and additional barges such as Port of Tyne, our immediate focus is now on reducing harm within the current system.

We continue to raise public awareness of the harms caused by Wethersfield and Cameron Barracks, centring lived experience and the human impact rather than cost. Alongside this, we are working to mitigate the harms of hotel use and the growing reliance on large-scale HMOs, using testimony from people with lived experience to expose the realities of these settings such as poor food and medical provision, enforced room-sharing, and a lack of basic facilities.

These sites, and particularly Hotels, continue to be a lightning rod for racist violence, we continue our work with partners to protect communities, residents and organisations, by convening support, resourcing and with the Safeguarding and Hate Crime expertise within our team supporting operational safety at all times.

With partners Refugee Action and NACCOM we continue to seek to drive systemic change in asylum accommodation through shared advocacy with the Home Office, the Ministerial team and the sector Within this partnership, Asylum Matters leads on the most harmful accommodation environments - large-scale sites and hotels - while NACCOM focuses on homelessness and Refugee Action on private accommodation providers. This highly collaborative approach draws on the collective strength and expertise of the sector, aligning our complementary roles to drive meaningful change in asylum accommodation.

We have also represented the broader needs of people seeking asylum and the grass roots organisations supporting them within housing discussions convened by the Good Faith Partnership and Housing Festival.

To move towards our vision of an asylum accommodation system rooted in communities not camps, we are building support for alternative, community-based accommodation. Through high level dialogue with government and providing opportunities for those with lived experience to be part of future planning, we are advocating for improved standards, integration, not for profit models, and decentralisation to regional and local authorities. Our approach is once again rooted in the communities where we are based – using our resources to drive systemic change on a regional rather than a national basis.

**4. Stop Asylum Poverty**

Asylum Matters has led on issues around asylum poverty for the last few years, we're now formalising this in a new shared campaign. Our new campaign is run by a new coalition: Action Against Asylum Poverty with members including NACCOM, Asylum Support Appeals Project (ASAP), Women for Refugee Women, Refugee Action, Helen Bamber, Praxis, Right to Remain and other partners working on destitution and homelessness issues to strengthen capacity and increase sector-wide visibility. We are also working with anti-poverty campaigners including CPAG, JRF, Poverty Truth Network, Runnymede Trust, Just Fair, and The Poverty Alliance alongside Anti modern slavery group FLEX.

As already outlined, our overarching vision is the abolition of the asylum support system in favour of those seeking asylum being able to access the workplace and mainstream benefits. In the short term, we are engaging directly with the Home Office and Government Ministers to build the case for an increase in asylum support to meet essential living needs for all those seeking asylum. To build an evidence-based case, we've engaged a team of researchers from Aston and Birmingham Universities who are currently seeking ethics approval from within their academic structures on a new Lived Experience led research project to benchmark asylum support rates against mainstream benefits. They've already completed a draft comparative analysis of UK asylum support benchmarked internationally against comparative countries with a view to aiding us to dispel the 'Pull factor' myth of UK Asylum Support.

As with all our campaigns, we are enabling those with lived experience to lead the debate – for example, we recently convened a group of people impacted by asylum poverty together and introduced them to the Home Office asylum policy team.

**Lived Experience Leadership**

While we've made significant progress on adding to our incredible army of Lived Experience campaigners working throughout the UK, by formalising Lived Experience campaigners taking up roles within Asylum Matters we know we need to go further.

We're working harder than ever to centre Lived Experience in our campaigns work, continuing to lend our expanded infrastructure to platform Lived Experience campaigners directly. In addition to ensuring every Parliamentary intervention we make has a Lived Experience campaigner present, meaning we've taken over 100 people seeking asylum to Parliament over the last year, these are a few examples of our specific interventions over the last year; we've helped Virginia, a woman left in limbo in the UK, mount her own campaign for safety, a group of Lived Experience campaigners who asked us to help them write a petition on settlement changes, it's received over 15,000 signatures to date.

**Financial review**

The net expenditure for the year was £32,992, including net expenditure of £59,795 on unrestricted funds and net income of £26,803 on restricted funds.

**Reserves policy**

The charity's free reserves, excluding fixed assets, at the year end were £237,875.

The trustees have decided that the level of unrestricted reserves should be between £100,000 and £200,000, representing approximately 3-6 months expenditure in 2026. The trustees expect that the accounts for 2026 will show a deficit which will reduce the level of free reserves to below £200,000.

Approved by the board of trustees on 13 August 2026

Andrew White (Trustee)

# Asylum Matters

## Independent examiner's report to the trustees of Asylum Matters

I report to the charity trustees on my examination of the accounts of the CIO for the year ended 31 December 2025, which are set out on pages 10 to 15.

**Responsibilities and basis of report**
As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the CIO's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**
Since the CIO's gross income exceeded £250,000 your examiner must be a fellow 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 fellow of ACIE which is one of the listed bodies.

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

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act;
2 the accounts do not accord with those records; or
3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Simon Bostrom FCIE

21 August 2026

**West Yorkshire Community Accountancy Service CIO**
Stringer House
34 Lupton Street
Leeds
LS10 2QW

# Asylum Matters

## Statement of Financial Activities

## (including summary income and expenditure account)

## for the year ended 31 December 2025

| | Notes | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Grants, contracts and donations | (2) | 185,741 | 129,565 | 315,306 | 389,139 |
| Bank interest | | 10,897 | - | 10,897 | 8,425 |
| Other income | | 200 | - | 200 | 560 |
| **Total income** | | 196,838 | 129,565 | 326,403 | 398,124 |
| | | | | | |
| **Expenditure on:** | | | | | |
| Salaries NI and Pensions | (3) | 209,657 | 100,262 | 309,919 | 283,500 |
| Recruitment | | 345 | - | 345 | 1,169 |
| Staff training and support | | 907 | - | 907 | 2,154 |
| Staff travel and accomodation | | 9,130 | - | 9,130 | 12,400 |
| Staff wellbeing | | 560 | - | 560 | 1,974 |
| Volunteers, interns, experts by experience | | 2,745 | 2,500 | 5,245 | 5,520 |
| Trustee travel and training | | 1,312 | - | 1,312 | - |
| Campaign events and partner meetings | | 144 | - | 144 | 1,138 |
| Contribution to host organisation costs | | 3,000 | - | 3,000 | 3,200 |
| Insurance | | 932 | - | 932 | 908 |
| Computers and IT | | 1,590 | - | 1,590 | 1,611 |
| Phone and internet | | 1,140 | - | 1,140 | 1,534 |
| Postage and stationery | | 822 | - | 822 | 1,317 |
| Payroll charges | | 1,537 | - | 1,537 | 1,366 |
| Bank charges | | 106 | - | 106 | 2 |
| Independent examination | | 1,250 | - | 1,250 | 1,250 |
| Legal and professional | | 985 | - | 985 | 963 |
| Communications support | | 4,744 | - | 4,744 | 4,828 |
| Admin and finance support | | - | - | - | 6,844 |
| Advertising, publicity and website | | 8,527 | - | 8,527 | 1,980 |
| Fundraising support | | 7,200 | - | 7,200 | - |
| **Total expenditure** | | 256,633 | 102,762 | 359,395 | 333,658 |
| **Net income / (expenditure)** | | (59,795) | 26,803 | (32,992) | 64,466 |
| **Fund balances brought forward** | | 297,670 | 20,914 | 318,584 | 254,118 |
| **Fund balances carried forward** | (4) | 237,875 | 47,717 | 285,592 | 318,584 |

All incoming resources and resources expended derive from continuing activities.

# Asylum Matters

## Balance sheet

## as at 31 December 2025

| | | 2025 Unrestricted £ | 2025 Restricted £ | 2025 Total £ | 2024 Total £ |
|---|---|---|---|---|---|
| **Current assets** | | | | | |
| Debtors and prepayments | (5) | 750 | 12,213 | 12,963 | |
| Cash at bank and in hand | (6) | 289,128 | 35,504 | 324,632 | 320,316 |
| **Total current assets** | | 289,878 | 47,717 | 337,595 | 320,316 |
| **Current liabilities: amounts falling due within one year** | | | | | |
| Creditors and accruals | (7) | 52,003 | - | 52,003 | 1,732 |
| **Total current liabilities** | | 52,003 | - | 52,003 | 1,732 |
| **Net current assets / (liabilities)** | | 237,875 | 47,717 | 285,592 | 318,584 |
| **Net assets** | | 237,875 | 47,717 | 285,592 | 318,584 |
| **Funds** | | | | | |
| Unrestricted funds | | 237,875 | - | 237,875 | 297,670 |
| Restricted funds | | - | 47,717 | 47,717 | 20,914 |
| **Total funds** | | 237,875 | 47,717 | 285,592 | 318,584 |

The financial statements were approved by the board of trustees on 13 August 2026

Andrew White (Trustee)

# Asylum Matters

## Notes to the accounts

## for the year ended 31 December 2025

### 1 Accounting policies

**Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.
There has been no change to the accounting policies since last year.
No changes have been made to the accounts for previous years.

**Going concern**

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

**Incoming resources**

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

**Grants and donations**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.
Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

**Expenditure and liabilities**

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

**Taxation**

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

**Tangible fixed assets**

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

**Pensions**

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

**Fund accounting**

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

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

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

**2 Grants and donations**

| | 2025 Unrestricted funds £ | 2025 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|
| AB Charitable Trust | 20,000 | 12,213 | 32,213 | 20,000 |
| Disrupt Foundation | 20,000 | - | 20,000 | 20,000 |
| Esmee Fairbairn Foundation | 60,000 | - | 60,000 | 60,000 |
| Paul Hamlyn Foundation | - | 50,000 | 50,000 | 50,000 |
| Sam and Bella Sebba Charitable Foundation | 50,000 | - | 50,000 | 50,000 |
| The Barrow Cadbury Trust | - | 33,500 | 33,500 | 24,000 |
| Tudor Trust | 35,000 | - | 35,000 | 35,000 |
| Lloyds Bank Foundation | - | - | - | 66,667 |
| National Lottery Community Fund | - | 33,852 | 33,852 | 33,804 |
| Treebeard Trust | - | - | - | 25,000 |
| Other donations | 741 | - | 741 | 4,668 |
| | 185,741 | 129,565 | 315,306 | 389,139 |

**3 Staff costs and numbers**

| | 2025 £ | 2024 £ |
|---|---|---|
| Gross salaries | 272,574 | 249,648 |
| Social security costs | 33,442 | 25,626 |
| Employment allowance | (10,500) | (5,000) |
| Pensions | 14,403 | 13,226 |
| | 309,919 | 283,500 |

The average number of employees during the year was 7.4, being an average of 6.5 full time equivalent (2024: 7, 6.4 FTE). There were no employees with emoluments above £60,000.

**Defined contribution pension scheme**

| | 2025 £ | 2024 £ |
|---|---|---|
| Costs of the scheme to the charity for the year | 14,403 | 13,226 |

**4 Restricted funds**

| | Balance b/f £ | Incoming £ | Outgoing £ | Transfers £ | Balance c/f £ |
|---|---|---|---|---|---|
| AB Charitable Trust | - | 12,213 | 3,150 | - | 9,063 |
| Barrow Cadbury | - | 33,500 | 21,000 | - | 12,500 |
| NLCF | 10,081 | 33,852 | 26,112 | - | 17,821 |
| John Laing | 2,500 | - | 2,500 | - | - |
| Paul Hamlyn Foundation | 8,333 | 50,000 | 50,000 | - | 8,333 |
| | 20,914 | 129,565 | 102,762 | - | 47,717 |

| Fund name | Purpose of restriction |
|---|---|
| AB Charitable Trust | For the asylum accomodation project. |
| Barrow Cadbury | Towards the cost of a Campaigns Manager for the West Midlands. |
| NLCF | For Greater Manchester Step Change Project. The activity is delivered in partnership with Refugee Action as part of the Lottery's Partnerships England Wide programme. |
| John Laing | For travel costs for Lift The Ban event |
| Paul Hamlyn Foundation | Towards the charity's core costs. |

**5 Debtors and prepayments**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Prepayments | 750 | - |
| Accrued income | 12,213 | - |
| | 12,963 | - |

**6 Cash at bank and in hand**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Cash at bank | 324,632 | 320,316 |
| Cash in hand | - | - |
| | 324,632 | 320,316 |

**7 Creditors and accruals**

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Accruals | 2,003 | 1,732 |
| Deferred income (see note below for analysis) | 50,000 | - |
| | 52,003 | 1,732 |

**Deferred income**
Funding for 2026 received from Sam and Bella Sebba foundation received before the year end.

**8 Related party transactions**

**Trustee expenses**
No trustee received any expenses during this year or the previous year.

**Trustee remuneration and benefits**
No trustee received any remuneration or benefit during this or the previous year.

**Remuneration and benefits received by key management personnel**
The total employee benefits received by key management personnel were £52,983 (previous year: £51,017).

# Asylum Matters

## Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 December 2025

| | 2025 Unrestricted funds £ | 2024 Unrestricted funds £ | 2025 Restricted funds £ | 2024 Restricted funds £ | 2025 Total funds £ | 2024 Total funds £ |
|---|---|---|---|---|---|---|
| **Income** | | | | | | |
| Grants, contracts and donations | 185,741 | 278,835 | 129,565 | 110,304 | 315,306 | 389,139 |
| Bank interest | 10,897 | 8,425 | - | - | 10,897 | 8,425 |
| Other income | 200 | 560 | - | - | 200 | 560 |
| **Total income** | 196,838 | 287,820 | 129,565 | 110,304 | 326,403 | 398,124 |
| **Expenditure** | | | | | | |
| Salaries NI and Pensions | 209,657 | 183,439 | 100,262 | 100,061 | 309,919 | 283,500 |
| Recruitment | 345 | 1,169 | - | - | 345 | 1,169 |
| Staff training and support | 907 | 2,154 | - | - | 907 | 2,154 |
| Staff travel and accomodation | 9,130 | 11,560 | - | 840 | 9,130 | 12,400 |
| Staff wellbeing | 560 | - | - | 1,974 | 560 | 1,974 |
| Volunteers, interns, experts by exp'ce. | 2,745 | 5,520 | 2,500 | - | 5,245 | 5,520 |
| Trustee travel and training | 1,312 | - | - | - | 1,312 | - |
| Advocacy and research | - | - | - | - | - | - |
| Campaign events and meetings | 144 | 1,131 | - | 7 | 144 | 1,138 |
| Contribution to host costs | 3,000 | 3,200 | - | - | 3,000 | 3,200 |
| Insurance | 932 | 908 | - | - | 932 | 908 |
| Computers and IT | 1,590 | 1,611 | - | - | 1,590 | 1,611 |
| Phone and internet | 1,140 | 1,520 | - | 14 | 1,140 | 1,534 |
| Postage and stationery | 822 | 1,298 | - | 19 | 822 | 1,317 |
| Payroll charges | 1,537 | 1,366 | - | - | 1,537 | 1,366 |
| Bank charges | 106 | 2 | - | - | 106 | 2 |
| Independent examination | 1,250 | 1,250 | - | - | 1,250 | 1,250 |
| Legal and professional | 985 | 963 | - | - | 985 | 963 |
| Communications support | 4,744 | 3,999 | - | 829 | 4,744 | 4,828 |
| Admin and finance support | - | 6,844 | - | - | - | 6,844 |
| Advertising, publicity and website | 8,527 | 1,980 | - | - | 8,527 | 1,980 |
| Fundraising support | 7,200 | - | - | | 7,200 | - |
| **Total expenditure** | 256,633 | 229,914 | 102,762 | 103,744 | 359,395 | 333,658 |
| **Net income / (expenditure)** | (59,795) | 57,906 | 26,803 | 6,560 | (32,992) | 64,466 |
| **Fund balances brought forward** | 297,670 | 239,764 | 20,914 | 14,354 | 318,584 | 254,118 |
| **Fund balances carried forward** | 237,875 | 297,670 | 47,717 | 20,914 | 285,592 | 318,584 |