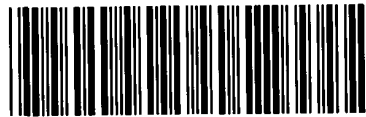


JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

**DIRECTORS' AND TRUSTEES' REPORT
AND ACCOUNTS**

FOR THE YEAR ENDED 31ST MARCH 2017

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COMPANIES HOUSE

Company No: 02700424

Charity No: 1117513

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

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JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

TRUSTEES' REPORT (Cont'd)

FOR THE YEAR ENDED 31ST MARCH 2017

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2017, which are also prepared to meet the requirements for a directors' report and Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statements of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

OUR PURPOSE AND ACTIVITIES

The Joint Council for the Welfare of Immigrants (JCWI) is an independent national charity established in 1967. We work to ensure justice and fairness in immigration and asylum law and policy and we provide direct legal advice and assistance to those affected by UK immigration control.

We ensure immigrants and refugees are treated fairly by promoting their human, economic, and civil rights within an international human rights framework.

JCWI has been instrumental in influencing debates on immigration and asylum issues in both the UK and at European level.

JCWI undertakes:

- Legal Advice and Strategic Casework
- Policy Work and Campaigning
- Legal Training for practitioners
- Provides publications of guides, handbooks and other reference material

Our Mission

JCWI's mission is to promote justice, fairness and equality in immigration and asylum law and policy.

Our Strategic Objectives

Our work is underpinned by the following strategic objectives:

- We will challenge laws and policies that infringe rights of migrants, refugees and their families;
- We will continue to influence the debate on immigration and asylum issues both in the UK and across Europe;
- We will support others who share our objectives by providing training and guidance;
- We will stand with our clients providing them with advice, assistance and representations to achieve positive outcomes in their cases.

Services to the Public

Since its inception in 1967 JCWI has helped many thousands of individuals and families who, often in desperate need, have been affected by the unfairness of British immigration and nationality law and policy.

Throughout our history, JCWI has been instrumental in creating partnerships among voluntary and other service providers, becoming an important resource to them. JCWI's current activities fall under the following headings:

- policy work and campaigning,
- legal advice and strategic casework,
- media work and information dissemination
- providing legal training to practitioners and others
- publications of guides, handbooks and other reference materials

On the strength of our expertise in policy and casework, JCWI continues to be an important resource for others who work in this field. We have established ourselves as a leading training provider in immigration, nationality and refugee law and over the years, thousands of trainees have benefited from our training courses.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

We produce written materials such as high quality briefings for parliamentarians, campaigners and activists. We regularly post well-researched blog articles on the current issues on our website, some of which are published in national and local newspapers and magazines.

JCWI is unique in that it is almost the only national organisation in the field that has never sought nor accepted central government funds to preserve its independence, and can truly claim to be independent and free from any government influence.

JCWI is needed now more than ever, operating in an environment of highly charged immigration and race debate.

Our volunteers

We have three to four volunteers at one time on a rotational basis for 3 months. Casework interns are given experience in a busy legal department. Policy and campaign interns work with the policy and campaigns team and their assistance and experience is more project based.

Achievements and Performance

Casework:

This year has seen the culmination of a number of successful collaborative projects between casework and policy departments, in particular the challenge to the fees increase in the First- Tier Tribunal (FTT) and the Supreme Court judgment in MM & Ors. Both have been resounding successes for JCWI and the wider population as these were strategic challenges to the principle of the laws and policy in question.

JCWI was also approached unusually to intervene in family law proceedings. The matter had been remitted to the High Court to determine a list of questions as to the interaction between family and asylum law proceedings. In his judgment Mr Justice Hayden praised the submissions provided on behalf of JCWI and noted that we had provided an erudite analysis of the status of the Refugee Convention. The key question for the High Court was whether the child's refugee status was a bar to his removal to Pakistan in the wardship proceedings. The court found that the grant of asylum did act as an absolute bar to any order by the family court seeking to effect the return of a child to another country.

JCWI remains dedicated to assisting refugees in obtaining status and security in the UK. We have had three grants of refugee status in the last year, all in extremely complicated cases, which had all been initially refused.

We successfully challenged the decision to refuse access to the Domestic Violence Concession for the spouse of a refugee, on the basis that to treat her differently to the spouse of a person present and settled in the UK was discriminatory and in breach of the European Convention on Human Rights (ECHR). This resulted in our client and her children being permitted to have continuing access to the public funds they were reliant on and access to a route to settlement, meaning that they were not forced to return to their abuser in order to protect their position in the UK.

In a very moving case, we secured entry clearance for the son of a refugee from the Democratic Republic of Congo. She had been separated from her son for 12 years. Her initial application was refused by the entry clearance officer and by the time her appeal was heard and allowed, our client had sadly been diagnosed with Stage 4 cancer. Fortunately, the family have now been reunited in the UK.

JCWI continues to have a dominant presence in the higher courts, despite the fact that we are a small organisation. In the last twelve months, in addition to numerous claims that have settled in our clients' favour, we have had three substantive judicial review hearings, one of which is reported.

We have noticed an upsurge in removals by the Secretary of State throughout the course of the last year. On three occasions we have successfully prevented our clients' unlawful removal by securing injunctions from both the Upper Tribunal and Court of Appeal.

This year we have also set up an advice surgery, in conjunction with the welfare officer at HMP Bronzefield. We conduct legal advice surgeries with foreign national offenders (FNOs) held there. Some are serving prisoners and others are immigration detainees. Many of the FNOs are vulnerable. They may suffer from mental illness; some are victims of trafficking, torture or domestic violence.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

They have limited access to phones and a general inability to access legal help. Without representation, they face lengthy detention under immigration powers and the risk of deportation, often resulting in permanent separation from family members. Such prospects create or exacerbate existing mental health problems and the risk of suicide. Such FNOs often feel hopeless and without a voice. JCWI is dedicated to assisting this vulnerable group.

Finally, we are delighted that Nicola Burgess of JCWI will be ranked in the Chambers and Partners 2018 edition, as a recognised practitioner in immigration: human rights, asylum and deportation. This is in acknowledgement of the notable matters that she handles for the casework department.

Training:

This year JCWI training has expanded the number and range of its short courses. It has also moved the start time of these to late afternoon. This new delivery method was developed to meet the increasingly sophisticated expectations of its participants as well as concerns about working time management. We will continue with this trend as it has proven successful.

We continue to provide courses covering a wide variety of general immigration subject matters as well as courses tailored to particular issues arising out of JCWI's policy work, for example the Right to Rent scheme and the MM judgment: two in-house courses we offered this year. The latter course was very well attended and received excellent feedback.

In September 2016, in response to the EU referendum result, we delivered a new course, 'Protecting Rights after Brexit', to help advisers understand post-Brexit complexities and thus be in a better position to advise their clients in respect of working, residing or studying. The course was extremely successful both in terms of enrolments and in the feedback received.

In February 2017, following on a project commenced in the summer of 2015 in partnership with Trust for London, we started a second series of structured practical workshops aimed at building the capacity of the voluntary sector to deliver free immigration advice. The new training prepares the delegates for their OISC assessment by providing a concentrated preparation to build their confidence, create momentum towards taking the exam and ensure a high pass rate. The response to date has proved fruitful with most of the delegates indicating that they will take the OISC assessment before the end of this year. The training sessions will end in October 2017.

This financial year saw a substantial saving, almost £15,000, on training expenditure. This was thanks to the use of JCWI's newly refurbished office as a training venue. Delegates and trainers alike have appreciated and valued the comfort of the improved premises and the central location.

Membership:

Since April 2016 JCWI has gained 141 new members. We have overhauled our membership database and seen a 50% increase in membership take up this year, which is purely down to refined systems and processes. Our new website offers members a smooth user experience and joining is made easier through the direct debit method.

We have also streamlined our membership accounting system which is now managed via QuickBooks online.

Our membership fees and categories remain unchanged for 2016-17 and will remain so for the foreseeable future. Membership renewals are now processed online via direct debit. Those who have regrettably lapsed in their membership are encouraged to reinstate this online. We are actively encouraging all members who pay by Bacs and Standing Order to switch to payment by direct debit, the former being administratively more onerous and time consuming, thus enabling us to apply our resources to other areas of the organisation.

Policy and Campaigns:

This has been an eventful year, for the department with the Brexit vote changing the landscape. Our team has responded quickly to new challenges and needs, while following through on long-standing areas of work. We continue to respond to consultations and parliamentary inquiries, and to assist the Communications Director in responses to media requests. In January 2017 we welcomed Ruth Grove-White who joined us as a policy adviser to lead on work relating to Brexit.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

In response to the Brexit vote, the policy team re-evaluated its work and has identified two new priority areas. Firstly, to advocate and lobby on behalf of those most at risk of losing rights as a result of a UK exit from the EU. Secondly, to present a positive vision for a fair and effective post-Brexit immigration policy, arguing that this turning point is a unique opportunity for root and branch reform of our deeply flawed immigration system and a chance to make it fairer for all.

Following the referendum, we immediately issued a fact sheet for EEA nationals on their rights, which we later expanded into a comprehensive guide.

Working together with the Immigration Law Practitioners' Association and barrister Colin Yeo, we have made our website a key resource for all those with EU based rights who are concerned about the future. We have produced briefings for parliamentarians and others, explaining the need to protect vulnerable groups after Brexit, and have met with politicians from Labour, the Liberal Democrats and the Scottish National Party, assisting with the drafting of amendments to protect rights, as well as working with other organisations across the sector to lobby effectively.

Similarly, in a series of briefings we set out our principles for a just and evidence-based immigration system, and followed the briefings with direct advocacy with politicians. We responded to the Home Affairs Select Committee inquiry on post-Brexit immigration policy and will continue to make our voice heard to advocate for the rights of all migrants.

We have continued to conduct extensive research into the impact of the 'Right to Rent' scheme. Now in force throughout England, it requires landlords to carry out immigration checks on prospective tenants. Landlords face a civil penalty and, since December 2016, a prison sentence, if found to have entered into a tenancy agreement with an undocumented migrant. Our findings confirmed and strengthened those of our previous report published in 2015. We conducted an email mystery shopping exercise that showed landlords discriminating on grounds of nationality and ethnicity as a result of the scheme.

The report containing our findings, Passport Please, attracted significant media attention, and was picked up by a number of politicians. As a result of the report, Mayor of London Sadiq Khan spoke out against the discriminatory impact of the scheme and senior members of the devolved administrations in Scotland, Wales and Northern Ireland have expressed their concerns to the Government. We have also presented our report to the Independent Chief Inspector of Borders and Immigration, who is considering building on our methods to inform his inspection of the wider 'hostile environment' agenda.

Thanks to our research and funds raised through crowdfunding, we are now in pre-action correspondence with the Home Office and ready to take legal action to prevent this discriminatory scheme from being rolled out to the devolved nations.

We also continue to raise concerns about the scheme directly with the Home Office and the official guidance has been amended in response to issues raised. We have also been training lawyers, academics, community groups and others about the scheme and its impact, speaking at meetings and conferences across the country, and assisting people, such as those running hosting programs for asylum seekers, in complying with the law.

In February 2017 the Supreme Court ruled on the case of *MM & Ors v SSHD*. The case concerned changes made to the family migration rules in 2012 by then Home Secretary Theresa May, including the requirement that British citizens and settled non-EEA UK residents meet a Minimum Income Requirement of £18,600 per annum in order to sponsor a non-EEA spouse to live with them in the UK. JCWI, in collaboration with the Office of the Children's Commissioner, intervened in the case in March 2016. Based on our 2015 research, we argued that the Rules fail to take into account the best interests of children. The Court agreed and struck down the Rules in respect of children, although they did allow the Government to set an income threshold in principle. We are now closely monitoring the Government's implementation of the ruling, planning further advocacy and stand ready for further litigation, if necessary.

This year JCWI's Policy Officer also visited a refugee camp in Dunkirk with members of the Dunkirk Refugee Legal Support Group to meet with British citizens languishing there with their families because they fall between the gaps of refugee law and the UK's strict family migration policies. We have raised this issue with parliamentarians and will continue to press for fairer family migration rules.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

When the Government announced a consultation on the level of Immigration Tribunal fees we responded to it, explaining the serious risk to access to justice of the proposed increase. The Government, in the face of almost universal opposition, then announced an increase in fees of around 500% (far higher than that consulted on). The policy and legal teams at JCWI responded immediately, crowdfunding for a legal challenge and gathering case studies. Working with lawyers at Liberty, we launched pre-action proceedings against the Government's decision. The Government backed down, reduced the fees to the old levels, and refunded all those who had been affected. We also worked with the Bar Standards Board to assist them in producing immigration law consumer guidance to ensure that everyone can understand whether their lawyer is doing a good job for them.

We continue to challenge the broader set of policies that aim to create a 'hostile environment' for undocumented migrants, and are working with organisations across the sector to examine the issues raised by increased internal migration controls and, forming a working group to coordinate this activity. The policy team has assisted other organisations and campaign groups as they work to resist elements of the hostile environment, such as schools sharing pupil information with the Home Office, proposals to expand NHS charging of migrants and data sharing between the NHS and immigration enforcement. We have briefed the Chief Inspector of Borders and Immigration on the impact of hostile environment measures, such as the closure of bank accounts and reduction of access to driving licences.

We also made submissions on the hostile environment to the UN Universal Period Review mechanism through the British Institute of Human Rights.

Following a successful crowdfunding drive which raised nearly £8,000, we launched a major new campaign, I Am A Refugee, on World Refugee Day 2016. This campaign spotlights the invaluable contributions refugees both past and present have made to the UK. This is a multi-faceted, multi- platform campaign, with the stories of refugees encapsulated on plaques in the style of English Heritage Blue Plaques. Physical plaques featuring nine high-profile refugees were hung on buildings where they had lived or worked, including Marks & Spencer founder Michael Marks at Kirkgate Market in Leeds, author Judith Kerr at the Judith Kerr Primary School and singer and actress Rita Ora at St. Cuthbert with St. Matthias Primary School, London.

These nine plaques were reproduced as part of a stunning art/photography installation consisting of three panels showing the nine original plaques and photos of the featured refugees with expanded refugee stories, plus 47 additional plaques. Finally, all the plaques have a virtual home at www.iamarefugee.net where visitors can also make their own 'I Am A Refugee' or 'I Support Refugees' plaque. All components were created for JCWI by branding and design agency Coley Porter Bell.

The art exhibition was launched at the iconic St Paul's Cathedral in London and displayed there for a month. Subsequently, it has been on show at the Museum of Immigration and Diversity in London for three months, at the Houses of Parliament for a week and at the New Room Bristol for three weeks.

We've used every opportunity to drive traffic to www.iamarefugee.net and have seen spikes when refugee issues have been foregrounded in the media.

Public benefit statement

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PD2)'. The achievements and activities above demonstrate the public benefit arising through the Charity's activities.

FINANCIAL REVIEW

The Statement of Financial Activities shows a net surplus of £210,758 (2016 – £98,766) for the year resulting in Reserves standing at £364,779 (2016 - £154,021) at 31st March 2017.

Principal Funding Sources

JCWI continues to self-generate income through training, membership and casework and continues to obtain grants for policy and campaign work.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

Investment powers and policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment which the trustees see fit. The trustees have considered the most appropriate policy for investing funds and have found that cash deposits meet their requirements to generate income.

Reserves policy

The Directors consider that reserves should provide the charity with adequate financial stability and the means for it to meet its charitable objectives for the foreseeable future. The Directors propose to maintain the charity's reserves at a level which is at least equivalent to six months' operational expenditure.

The reserves held in unrestricted funds, which have not been designated or invested in fixed assets, at 31st March 2017 were £276,538 (2016: £152,910). This is equivalent to 5.98 months (2016: 3.80 months) operational expenditure which is a great improvement in the year and all but achieves the above mentioned minimum target of six months.

The Directors consider that the Charity's reserves will enhance the services provided and provide financial security for the future. They review the level of reserves required at regular meetings to ensure they are sufficient to fulfil the charity's continuing obligations.

FUTURE ACTIVITIES

During the course of the next financial year the current Chief Executive will be leaving the organisation and at the time of writing a new Chief Executive will be taking over. It is expected that the organisations existing priorities will continue for the next year and be evaluated thereafter.

A key priority in the aftermath of Brexit for all departments within JCWI is ensuring the new immigration landscape is fairer and more rights based.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Joint Council for the Welfare of Immigrants (JCWI) (the word 'Limited' being omitted by licence from the Board of Trade) is a Company Limited by guarantee and not having a capital divided by shares.

The charity was incorporated on 25th March 1992 and amended by Special Resolution on 20th November 2004. It registered as a charity on 8th January 2007 under Registration Number 1117513 and the company registration number is 02700424.

Recruitment and appointment of Trustees

As set out in the Articles of Association the chair of the trustees is nominated by the other trustees. The Directors of the organisation are also the charity trustees for the purposes of charity law.

The Board of Trustees has the power to appoint additional Trustees as it considers fit to do so. They are selected on the basis of the contribution that they make to the governance of the organisation and the skills that they possess.

The Trustees have no beneficial interest in the company other than as members. The Trustees are also the directors of the company. All of the Trustees are members of the company and guarantee to contribute £1 in event of winding up. The Board has the power to appoint additional Directors.

Trustee induction and training

The Trustees maintain a good working knowledge of charity and company law and best practise by regular reading of charity press articles and scrutiny of Companies House, Charity Commission, other Government and voluntary organisation advisory websites. New Trustees are given copies of the Memorandum and Articles of Association and copies of previous year's minutes and are given an introduction to the activities of the charity by the existing Board. Training is given as and when required.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

Organisation

It is governed by the Executive Committee, which is also the Board of Directors, which sets the overall framework. They meet regularly and as frequently as they wish and at least four times a year. The Chief Executive Officer and her staff team are then delegated full responsibility for implementation within this framework and deal with the day-to-day operation management of the company.

Related parties

The charity coordinates with other organisations in the sector to amplify its message and has worked particularly closely this year with IMIX a newly set up sector communication hub. Minoo Jalili-Naini was until December 2016 also a trustee of Refugee Action, an organisation with which JCWI has not directly worked with but forms part of the wider immigration and refugee sector. JCWI and The Immigrants' Aid Trust (IAT) are related parties as they have a common trustee: Minoo Jalili-Naini is a trustee of IAT. Eric Fripp, who was a trustee of JCWI until 16 November 2016, is also a trustee of IAT. None of the charity's other trustees are directors or trustees of these other organisations.

Pay policy for senior staff

JCWI uses the NJC scale for all staff members and salaries are commensurate with roles and experience.

Risk Management

The trustees have a risk management strategy which comprises:

- An annual review of the risks the charity may face;
- The establishment of systems and procedures to mitigate those risks identified in the plan;
- Implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02700424

Charity Number: 1117513

Directors and Trustees

Minoo Jalali-Naini - Chairperson
Melaku Getachew - Vice-Chairperson
Belaynesh Hailemariam - Treasurer
Eric Fripp – resigned 16 November 2016
Daniel Wilsher
Susan Cueva
Edlira Alku
Farah Rangosch
Alex Teytelboym
Karen Maclean
Berni Graham
Saira Grant - Company Secretary

Senior Management Team: S Grant – Chief Executive Officer
C Patel – Legal Policy Director
N Burgess – Head of Case Work

Principal Address: 115 Old Street, London EC1V 9RT

Auditors: Ramon Lee & Partners, Eagle House, 167 City Road, London EC1V 1AW

Bankers: NatWest Bank Plc., 134 Aldersgate Street, London EC1A 4JB

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also directors of JCWI for the purposes of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulation.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 company and of its income and expenditure for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

STATEMENT OF DISCLOSURE TO AUDITOR

In accordance with company law, the company's Directors certify that:

- so far as they are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the Directors of the company they have taken all the steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

The report of the directors has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

APPROVAL

This report was approved by the Board of Directors and Trustees 14th September 2017 and signed on its behalf:



Ms Minoo Jalali-Naini - Chair

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

Opinion

We have audited the financial statements of Joint Council for the Welfare of Immigrants for the year ended 31st March 2017, which comprise the Statement of Financial Activities (Summary Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st March 2017 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- The directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The directors' report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF (Cont'd)

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit;
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the Directors' and Trustees' Report.

Responsibilities of directors

As explained more fully in the directors' responsibilities statements set out on page 9, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



DAVID TERRY (Senior Statutory Auditor)
for and on behalf of RAMON LEE & PARTNERS
CHARTERED ACCOUNTANTS
STATUTORY AUDITOR

EAGLE HOUSE
167 CITY ROAD
LONDON EC1V 1AW

14th September 2017

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31ST MARCH 2017

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Income					
Grants and donations	2	124,589	60,000	184,589	56,918
Income from charitable activities	3	390,879	186,299	577,178	523,399
Income from other trading activities	4	4,265	-	4,265	1,400
Investment income	5	13	-	13	-
Total incoming resources		<u>519,746</u>	<u>246,299</u>	<u>766,045</u>	<u>581,717</u>
Expenditure					
Cost of raising funds	6	15,722	-	15,722	10,537
Expenditure on charitable activities	6	380,618	158,947	539,565	472,414
Total Expenditure		<u>396,340</u>	<u>158,947</u>	<u>555,287</u>	<u>482,951</u>
Net income/(expenditure) & net movement in funds for the year		123,406	87,352	210,758	98,766
<i>Reconciliation of funds</i>					
Total funds, brought forward		154,021	-	154,021	55,255
Total funds, carried forward		<u>277,427</u>	<u>87,352</u>	<u>364,779</u>	<u>154,021</u>

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CONTINUING OPERATIONS

None of the charity's activities were acquired or discontinued during the above financial periods.

TOTAL RECOGNISED GAINS AND LOSSES

The charity has no recognised gains or losses other than the above movement in funds for the above financial periods.

The notes on pages 15 to 25 form part of these accounts.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

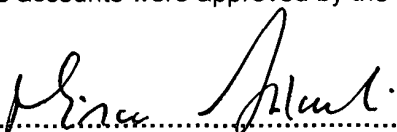
BALANCE SHEET

AS AT 31ST MARCH 2017

	Notes	2017	2016
		£	£
Fixed assets			
Tangible assets	11	889	1,111
Current assets			
Stock and working progress	12	107,230	81,000
Debtors	13	30,611	41,649
Cash at bank and in hand		373,391	139,577
		<u>511,232</u>	<u>262,226</u>
Liabilities			
Creditors falling due with in one year	14	147,342	109,316
		<u></u>	<u></u>
Net current assets		363,890	152,910
Net assets		<u>364,779</u>	<u>154,021</u>
The funds of the charity			
Unrestricted funds	15	277,427	154,021
Restricted funds	15	87,352	-
Total charity funds		<u>364,779</u>	<u>154,021</u>

The Trustees have prepared accounts in accordance with Section 398 of the Companies Act 2006 and Section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

These accounts were approved by the Board of Trustees on 14th September 2017 and were signed on its behalf by:

.....  **Minoo Jalali-Naini - Chair**

.....  **Belaynesh Hailemariam - Treasurer**

Company Registration No 02700424

The notes on pages 15 to 25 form part of these accounts.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH 2017

	Notes	2017 £	2016 £
Net cash generated/(used) in operating activities	17	<u>233,801</u>	<u>(25,267)</u>
Cash flows from investing activities			
Interest income		13	-
Cash provided by / (used in) investing activities		<u>13</u>	<u>-</u>
Increase / (decrease) in cash & cash equivalents in the year		<u>233,814</u>	<u>(25,267)</u>
Cash & cash equivalents at the beginning of the year		139,577	164,844
Total cash & cash equivalents at the end of the year		<u><u>373,391</u></u>	<u><u>139,577</u></u>

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2017

1. ACCOUNTING POLICIES

1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charity SORP (FRS 102) Revised), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Joint Council for the Welfare of Immigrants (JCWI) meets the definition of a public benefit entity under FRS 102.

The accounts (financial statements) 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.

1.2 Preparation of accounts on a going concern basis

The Charity's Financial Statements show net income of £210,758 for the year and free reserves of £276,538. The trustees are of the view that these results have secured the immediate future of the Charity for the next 12 to 18 months and on this basis the Charity is a going concern.

1.3 Income

Income is recognised when the Charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and amount can be measured reliably.

- (a) Income received by way of grants and donations are included in full in the Statement of Financial Activities when received, unless they relate to a specified future period, in which case they are deferred.
- (b) Income from charitable activities received by way of revenue grants and donations are credited to restricted incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.
- (c) Grants and donations of general nature which are not conditional on delivering certain levels of service are included as part of Grants, Donations and Legacies as shown under note 2. Performance related grants and donations which have conditions for a specific outcome are include as Income from Charitable Activities as shown in Note 3.
- (d) Income from charitable activities include income recognised as earned (as the related goods and services are provided) under contract, in the form of training income and service level agreements.
- (e) Membership fees credited to income on the earlier date of when they are received or when they are receivable, unless they relate to a specified future period, in which case they are deferred.

1.4 Volunteers and donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised and refers to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt. No such donations were received during the year.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

1.5 Expenditure recognition and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following activity headings:

- (a) Cost of raising funds comprises the cost of seeking grants and donations and their associated support costs.
- (b) Expenditure on charitable activities includes the costs directly associated with legal casework and helplines, training, membership services, policy and campaigns, communication and publications, to further the purposes of the Charity and their associated support costs.

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

1.6 Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, management, finance and administration personnel, payroll and governance costs which support the Trust's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The basis on which support costs have been allocated are set out in note 7.

1.7 Funds structure

The general fund comprises those monies, which may be used toward meeting the charitable objectives of the company at the discretion of the Management Board.

The designated funds are monies set aside out of general funds and designated for specific purposes by the Management Board.

The restricted funds are monies raised for, and their use restricted to, a specific purpose or donations subject to donor imposed conditions.

1.8 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. The cost of minor additions or those costing less than £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures, fittings & equipment - 20% on net book value

1.9 Stock and work in progress

Stock is shown at the lower of cost and net realisable value. Stock consists of book stock and working progress consists of legal case work.

1.10 Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short term cash deposits.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

1.12 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.13 Financial instruments

The Trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.14 Taxation

The Charity is a registered charity and, therefore, is not liable for Income Tax or Corporation Tax on income derived from its charitable activities, as it falls within the various exemptions available to registered charities.

1.15 Judgement and key sources of estimation uncertainty

In the application of the company's accounting policies, the charity is required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2. GRANTS AND DONATIONS

	Unrestricted Funds £	Restricted Funds £	2017 £	2016 £
AB Trust	15,000	-	15,000	-
Esmee Fairbairn Foundation	40,000	-	40,000	-
Hilden Charitable Fund	20,000	-	20,000	20,000
Immigrants' Aid Trust	30,000	-	30,000	30,000
Paul Hamlyn Foundation	-	60,000	60,000	-
Methodist Church	-	-	-	3,000
General donations	19,589	-	19,589	3,918
	<u>124,589</u>	<u>60,000</u>	<u>184,589</u>	<u>56,918</u>

The grants and donations in 2016, totalling £56,918, were attributed to unrestricted funds.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2017 £	2016 £
Case work and legal helplines				
<i>Grants and donations:</i>				
Trust for London	-	53,000	53,000	35,336
<i>Contract income:</i>				
UNISON - Advice line for members	23,730	-	23,730	25,500
Legal aid and certificated case fees	222,157	-	222,157	127,507
Private legal case fees	31,342	-	31,342	62,210
	<u>277,229</u>	<u>53,000</u>	<u>330,229</u>	<u>250,553</u>
Training				
Training fees	81,164	-	81,164	91,033
	<u>81,164</u>	<u>-</u>	<u>81,164</u>	<u>91,033</u>
Membership services				
Membership subscriptions	26,843	-	26,843	20,410
	<u>26,843</u>	<u>-</u>	<u>26,843</u>	<u>20,410</u>
Communication				
<i>Grants and donations:</i>				
Barrow Cadbury Trust - Diana, Princess of Wales Memorial Fund (Migration Exchange)	-	10,000	10,000	-
	<u>-</u>	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Policy and campaigns				
<i>Grants and donations:</i>				
Barrow Cadbury Trust	-	-	-	9,400
The Joseph Rowntree Charitable Trust	-	-	-	20,000
Strategic Legal Fund	-	18,130	18,130	23,900
Trust for London	-	4,500	4,500	11,664
Unbound Philanthropy	-	75,000	75,000	-
UNHCR	-	9,000	9,000	-
UNISON	-	5,500	5,500	-
Donations - Tribunal fees	-	5,685	5,685	-
Donations - I am a Refugee	-	5,484	5,484	-
Movement Against Xenophobia - donations	-	-	-	84,831
<i>Contract income:</i>				
Ice & Fire	-	-	-	2,000
Office of Children's Commissioner	-	-	-	9,550
UNISON	5,400	-	5,400	-
	<u>5,400</u>	<u>123,299</u>	<u>128,699</u>	<u>161,345</u>
Publications:				
Publication sales	243	-	243	58
	<u>243</u>	<u>-</u>	<u>243</u>	<u>58</u>
	<u>390,879</u>	<u>186,299</u>	<u>577,178</u>	<u>523,399</u>

Income from charitable activities in 2016, totalling £523,399, was attributed to unrestricted funds of £338,268 and restricted funds of £185,131.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	2017	2016
	£	£	£
Service charges income (IAT)	1,400	1,400	1,400
Insurance claim	2,865	2,865	-
	<u>4,265</u>	<u>4,265</u>	<u>1,400</u>

Income from other trading activities in 2016, totalling £1,400, was attributed to unrestricted funds.

5. INVESTMENT INCOME

	Unrestricted	Total 2017	Total 2016
	£	£	£
Interest on cash deposits	13	13	-
	<u>13</u>	<u>13</u>	<u>-</u>

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

6. ANALYSIS OF EXPENDITURE

	Raising Funds	Case work & legal helplines	Training	Membership services	Policy & campaigns	Communication	2017	2016
	£	£	£	£	£	£	£	£
Staff costs	11,162	111,914	24,992	3,490	66,383	31,454	249,395	224,031
Publication costs	-	-	-	-	-	-	-	7,920
Legal case work costs	-	107,720	-	-	-	-	107,720	34,317
Training costs	-	-	14,993	-	-	-	14,993	27,685
Premises costs	-	18,936	4,734	-	-	-	23,670	11,482
Other direct project costs	322	-	-	-	9,088	266	9,676	65,448
Support costs (Note 7)	3,300	55,282	13,201	1,980	29,703	13,201	116,667	105,231
Governance costs (Note 7)	938	15,715	3,753	563	8,444	3,753	33,166	6,837
	<u>15,722</u>	<u>309,567</u>	<u>61,673</u>	<u>6,033</u>	<u>113,618</u>	<u>48,674</u>	<u>555,287</u>	<u>482,951</u>

Of the £555,287 expenditure in 2017 (2016 - £482,951), £396,340 was charged to unrestricted funds (2016 - £294,707) and £158,947 to restricted funds (2016 - £188,244).

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

7. ANALYSIS OF SUPPORT AND GOVERNANCE COSTS

The Charity initially identifies the costs of its support functions. It then identifies those costs which relate to the governance function. Governance costs and other support costs are apportioned separately between charity's four key activity undertaken (see note 6) in the year. All the general support and governance costs have been apportioned to the various charitable activities on the basis of staff time allocated to each activity.

	General support £	Governance function £	2017 £	2016 £
Management staff costs	-	27,906	27,906	28,416
Administration and support staff	17,728	-	17,728	10,028
Premises costs and equipment	50,858	-	50,858	27,555
Communications and IT costs	25,400	-	25,400	17,049
Legal and professional expenses	10,635	-	10,635	8,167
Insurance	5,725	-	5,725	6,375
Other office costs	6,099	-	6,099	10,455
Depreciation	222	-	222	278
Audit fees	-	3,600	3,600	3,000
AGM costs	-	1,660	1,660	745
	<u>116,667</u>	<u>33,166</u>	<u>149,833</u>	<u>112,068</u>

8. NET INCOME / (EXPENDITURE) FOR THE YEAR

Net movement in funds is stated after charging:

	2017 £	2016 £
Depreciation of tangible fixed assets	222	278
Audit fees	<u>3,600</u>	<u>3,000</u>

9. ANALYSIS OF STAFF COSTS, TRUSTEES REMUNERATION AND EXPENSES, AND COST OF KEY MANAGEMENT PERSONNEL

	2017 £	2016 £
Wages and salaries	269,219	235,668
Social security costs	22,821	19,234
Pension costs	2,989	4,445
	<u>295,029</u>	<u>259,347</u>

No employee received remuneration in excess of £60,000 during the year.

None of the Trustees received any remuneration during the year (2016 – £nil) and no expenses were reimbursed (2016 – £nil).

The key management personnel of the charity comprise the Chief Executive Officer, Legal Policy Director, and Head of Case Work. The total employee benefits of the key management personnel of the charity, consisting of wages were £123,748 (2016 - £107,369).

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

10. STAFF NUMBERS

The average monthly number of staff employed by the charity during the year was as follows:

	2017 Number	2016 Number
Case work and legal help lines	3.5	3.0
Training	1.0	1.0
Membership services	0.5	0.5
Policy and campaigns	1.5	1.5
Communication	0.5	0.5
Management, fundraising and governance	0.5	0.5
Administration and support	0.5	0.5
Total	<u>8.0</u>	<u>7.5</u>

11. TANGIBLE FIXED ASSETS

	2017 £	2016 £
NET BOOK VALUES		
Fixtures, fittings & Equipment	889	1,111
	<u>889</u>	<u>1,111</u>

MOVEMENTS IN YEAR

Cost or valuation	Opening Balances £	Additions £	Disposals £	Closing Balances £
Fixtures, fittings & Equipment	30,582	-	-	30,582
	<u>30,582</u>	<u>-</u>	<u>-</u>	<u>30,582</u>
Depreciation	Opening Balances £	Charge For Year £	Disposals £	Closing Balances £
Fixtures, fittings & Equipment	29,471	222	-	29,693
	<u>29,471</u>	<u>222</u>	<u>-</u>	<u>29,693</u>

12. STOCK AND WORK IN PROGRESS

	2017 £	2016 £
Legal cases – Work in Progress	107,230	81,000
	<u>107,230</u>	<u>81,000</u>

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

13. DEBTORS

	2017 £	2016 £
Trade debtors	18,220	31,649
Other debtors	10,000	10,000
Prepayments	2,391	-
	<u>30,611</u>	<u>41,649</u>

14. CREDITORS: amounts falling due within one year

	2017 £	2016 £
Trade creditors	15,819	23,181
Client money held on account	42,965	60,698
Taxation and social security	9,082	5,562
Deferred income (see note 18)	16,702	14,875
Other creditors	57,074	-
Accruals	5,700	5,000
	<u>147,342</u>	<u>109,316</u>

15. MOVEMENT IN FUNDS

	Balance at 01.04.16 £	Income £	Expenditure £	Balance at 31.03.17 £
Restricted funds:				
Paul Hamlyn Foundation	-	60,000	33,333	26,667
<i>Case work and legal helplines:</i>				
Trust for London	-	53,000	53,000	-
<i>Communication:</i>				
Barrow Cadbury Trust - Diana, Princess of Wales Memorial Fund (Migration Exchange)	-	10,000	10,000	-
<i>Policy and campaigns:</i>				
Strategic Legal Fund	-	18,130	18,130	-
Trust for London	-	4,500	4,500	-
Unbound Philanthropy	-	75,000	20,000	55,000
UNHCR	-	9,000	9,000	-
UNISON	-	5,500	5,500	-
Donations - Tribunal fees	-	5,685	-	5,685
Donations - I am a Refugee	-	5,484	5,484	-
	<u>-</u>	<u>246,299</u>	<u>158,947</u>	<u>87,352</u>
Unrestricted funds:				
General funds	154,021	519,746	396,340	277,427
Total unrestricted funds	<u>154,021</u>	<u>519,746</u>	<u>396,340</u>	<u>277,427</u>
Total funds	<u>154,021</u>	<u>766,045</u>	<u>555,287</u>	<u>364,779</u>

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

Description, nature and purpose of restricted funds:

Paul Hamlyn Foundation: Funding received towards support work around testing a new internal model to benefit more vulnerable young people.

Case work and legal helplines:

Trust for London: Funding received towards running the IML Helpline.

Communication:

Barrow Cadbury Trust - Diana, Princess of Wales Memorial Fund (Migration Exchange): Funding received towards provide additional capacity to JCWI to engage in strategic communications support.

Policy and campaigns:

Strategic Legal Fund: Funding received to investigate and gather evidence of unlawful discrimination caused by the Landlord Checks scheme.

Trust for London: Funding received towards Right to Rent Toolkit.

Unbound Philanthropy: Funding received towards work to support European Economic Area (EEA) migrants by ensuring a fair and just immigration system is put in place based on a framework of principles and in addition to shift the current Family Migration Rules to more favourable terms for non-EEA migrants, thereby ensuring that future Rules for EEA migrants and their family members are fair and equitable.

UNHCR: Funding received I am Refugee Project website costs.

UNISON: Funding to assist EEA citizens in their permanent residence applications.

Donations – Tribunal Fees: Funding received towards litigation costs

Donations – I am a Refugee: Funding received towards a I am a Refugee plaque campaign and website.

Description, nature and purpose of unrestricted funds:

General funds: General fund represents funds available to spend at the discretion of the Trustees.

16. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	Unrestricted Funds £	Restricted Funds £	Total 2017 £	Total 2016 £
Tangible fixed assets	889	-	889	1,111
Net current assets	276,538	87,352	363,890	152,910
	<u>277,427</u>	<u>87,352</u>	<u>364,779</u>	<u>154,021</u>

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS (JCWI)

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2017

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOW FROM OPERATING ACTIVITIES

	2017 £	2016 £
Net movement in funds	210,758	98,766
Add back depreciation	222	278
Deduct interest income shown in investment activities	(13)	-
Decrease / (increase) in stock and work in progress	(26,230)	(16,611)
Decrease / (increase) in debtors	11,038	17,963
Increase / (decrease) in creditors	38,026	(125,663)
Net cash generated/(used) in operating activities	<u>233,801</u>	<u>(25,267)</u>

18. DEFERRED INCOME

	2017 £	2016 £
Balance as at 1st April 2016	14,875	89,475
Amount released to income in the year	(14,875)	(89,475)
Amount deferred in the year	16,702	14,875
Balance as at 31st March 2017	<u>16,702</u>	<u>14,875</u>

The deferred income relates to contract income of £12,395 received from UNISON in advance for helpline work to be carried out in 2017 and fees of £4,307 relating to training courses to be held in 2017/18.

19. RELATED PARTY TRANSACTIONS

JCWI and The Immigrants' Aid Trust (IAT) are related parties as some of the trustees are common to both. As at the year end IAT owed JCWI £12,000 (2016 - £11,400). The following transactions took place during the year between JCWI and IAT:

- JCWI rents premises owned by IAT at 115 Old Street, London, for which annual rent of £30,000 (2016 - £30,000) is payable.
- JCWI also receives a grant of £30,000 (2016 - £30,000) for rent from IAT.
- JCWI charges £1,400 (2016 - £1,400) for administration expenses to IAT.