



THE JOINT COUNCIL
for **THE WELFARE**
OF IMMIGRANTS

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

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

FOR THE YEAR ENDED 31ST MARCH 2019



Company No: 02700424
Charity No: 1117513

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

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JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ended 31st March 2019, 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.

Our Vision

JCWI works toward a vision of the UK in which immigration law and policy are based on sound evidence, promote the rule of law and are underpinned by respect for human rights and dignity. In which no individual or family is made vulnerable or destitute or faces the denial of fundamental human rights by our immigration system and in which diverse communities are also cohesive communities.

Our Work

We work toward these goals through the following activities:

- We challenge unjust laws and policies that restrict the rights of migrants, refugees and their families.
- We work to influence the debate on immigration and asylum issues.
- We provide reliable, high quality advice and support to individuals and families facing destitution or the denial of their human rights.
- We raise the quantity and quality of available immigration advice and support by providing training and capacity building to other organisations and practitioners.
- We build partnerships, coalitions and movements and we support communities and individuals in their own campaigns for justice and reform.

Who do we support?

Since its inception in 1967, JCWI has provided vital legal assistance and advice to many thousands of vulnerable and at-risk individuals and families affected by the unfairness of British immigration and asylum law. These service users are often in desperate need and often have no other source of reliable advice and support.

Public Benefit

We work to improve the lives of migrants, refugees, seekers of asylum and their families. In addition to the direct provision of support, we continue to be an important resource for others who work in the same field and have established ourselves as a leading provider of trainings in immigration, nationality and asylum law, with thousands of trainees having benefited from our courses.

We produce high quality briefings for parliamentarians, campaigners and the media, providing a sound evidence base for debates about immigration and asylum policy and a powerful voice for greater justice and fairness.

JCWI is the only national organisation in the field that has never sought nor accepted central government funds. We are thus uniquely positioned as an independent source of support and an independent voice for justice, free from the influence of government.

As the UK contemplates the shape of its immigration system after Brexit, as debates over race and immigration become ever more divisive and as the impacts of an unjust immigration system continue to grow, JCWI is needed – now, more than ever.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

Our Staff and Volunteers

JCWI has eleven full-time staff and four part-time staff, supported at any point by three to four part-time volunteers. Volunteers provide support on a rotational basis for three months and have reasonable travel and lunch expenses reimbursed.

Achievements and Performance

Casework:

It has been another year of growth for our casework team, both in the demand for high quality, accessible legal advice and in our capacity to respond to this demand. And, though the need for urgent assistance and advice continues to exceed this capacity, we are proud to have once again seen year-on-year growth in the number of successful outcomes we have been able to secure for our clients and their families.

Through our helplines, we have provided confidential advice and support to over 1500 people this year, with a growing number of urgent matters being referred to our Irregular Migrants Helpline (IML). Media coverage and public awareness of the growing Windrush Scandal, which JCWI played a leading part in exposing, saw nearly 100 inquiries from those with Windrush-related cases. Our caseworkers additionally provided advice in the community, attending specialist Windrush advice surgeries and events across London, including the Mayor of London's 'Arrival' event, commemorating the anniversary of the arrival of the Windrush. This is in addition to continued outreach advice work undertaken by our caseworkers in partnership with the Red Cross drop-in centre in Islington.

In September 2018, our contract with the Legal Aid Agency was expanded to cover a significantly higher number of matter starts, allowing us to provide more accessible, affordable advice to more people. Alongside this, we were granted a contract to deliver advice at the Yarl's Wood Immigration Removal Centre. The women detained at Yarl's Wood are extremely vulnerable and are often victims of domestic violence, trafficking or torture. Our caseworkers have been able to draw on JCWI's experience and expertise supporting the vulnerable, ensuring that those detained at Yarl's Wood are provided with timely, reliable advice and support in which they can trust. And, with the generous support of the British Red Cross and the Families Together Initiative, we recruited a solicitor to provide specialist advice to divided families navigating the complex rules around family reunion.

Through these activities, we have successfully secured 108 grants of leave over the course of the year, including grants of Indefinite Leave to Remain outside the rules. We are particularly proud this year to have secured damages in the case of EH (2018 WEHC 2957), in which we successfully argued in the High Court that our client had been unlawfully detained. In the extraordinary case of Guled (2019 EWCA Civ 92), we secured a grant of Indefinite Leave to Remain some seventeen years after the Home Office initiated proceedings against our client.

Building on this work, we have invested more staff time in the analysis of our caseload and of the anonymised data generated by our helplines. By creating simple pro-forma tools for caseworkers, as well as tools for accessing and reviewing this data, we are better placed to spot trends and recurring issues in the immigration system, and to unpack these problems in greater detail. This is an invaluable resource as it helps inform our work in policy, advocacy and strategic litigation.

Policy, Advocacy & Communications:

This has been a year of challenging, ground-breaking work and success for JCWI's policy, advocacy, campaigns and communications staff.

Working with our clients, with partner organisations and with key media outlets (including Channel 4 News, the Guardian, the Financial Times and the Independent) early in the year, we helped to highlight the ongoing problems faced by long-resident Commonwealth citizens arising from the rollout of the Hostile Environment. In April, we worked with the Barbadian High Commission to draft a statement and convene a press conference on the eve of the Commonwealth Heads of Government Meeting in London, urging the government to take swift action. In the days and weeks that followed, we saw what is now referred to as the 'Windrush Scandal' unfold, and we worked closely with editors, journalists, MPs and campaigners to maintain pressure on the government. Our Chief Executive held meetings with the Prime Minister's staff, aimed at resolving the crisis, and both the Chief Executive and Policy Director were called upon to provide oral evidence to Parliament. At the peak of the crisis, JCWI published its 'Dossier of Failure' with Liberty, highlighting the policy and operational decisions which preceded the crisis and raising awareness within the media, within parliament and across the public of the 'Hostile Environment'.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

This work resulted in the issuing of several formal apologies to the Windrush Generation and their descendants, including from the Prime Minister and the resignation of the Home Secretary, as well as the establishment of a dedicated taskforce for rectifying issues with the status and paperwork of those affected as well as a compensation scheme and an independent review into the causes of the scandal. Serious concerns remain around the remit, efficiency and transparency of the taskforce, the compensation scheme and the independent review, and we continue to work closely with partners to monitor and advocate for a more robust, comprehensive policy response to what is now rightly viewed as the most significant policy failure in the history of the UK's immigration system.

Our work continues to be cited widely and we are regularly called upon by policymakers to provide further insight and recommendations on the matter. We are, additionally, keen to ensure that these conversations include and promote the views and voices of the communities affected. To this end, in partnership with 38 Degrees and the Mayor of London, we have launched the Windrush Justice Fund, assembling over £40,000 of funding to be disbursed to smaller groups and organisations providing advice to and campaigning with the Windrush Generation and their Descendants.

In June, an oral hearing at the High Court saw JCWI granted permission to proceed with our legal challenge against the government's Right to Rent Scheme, a key component of the Hostile Environment. With the support of the Strategic Legal Fund, we conducted additional quantitative research into the effects of the scheme on discrimination by landlords for submission to the Court. A full hearing took place over three days in December 2018, with JCWI represented by Philippa Kaufman QC (Matrix Chambers) and Jamie Burton (Doughty St) (instructed by Rowan Smith & Anna Dews of Leigh Day). In March 2019, the High Court handed down its judgement, ruling that the scheme is incompatible with equalities and human rights law and recommending that it be scrapped in its entirety. This was a significant victory for JCWI and the product of many years of research and preparation. Thanks to diligent preparation by our team, the day of the judgement saw the issue covered by most major media outlets, with staff appearing on broadcast, radio and in print. The government's appeal will be heard in late 2019.

JCWI continues to campaign for the reunification of families divided by immigration law and, with the support of the British Red Cross and the Families Together Initiative, we have recruited a dedicated campaigns officer to lead our work campaigning for the repeal of Appendix FM (the Minimum Income Requirement). This work includes coordinating and supporting a network of over one thousand affected people across the country to campaign locally and in October we were pleased to host a training for twelve people with lived experience, developing their campaigning, media and advocacy skills and facilitating the development of a shared advocacy and campaigning strategy.

We further held (for the second year running) a Christmas carolling event in partnership with the Church of St. Martin-in-the-fields, bringing divided families from across the country to London for a day of visible, seasonal campaigning, community-building and solidarity. Over the course of the year we have also facilitated media opportunities for these families, with over forty pieces placed in key national and local media (print, online and broadcast) and two long-read features in the Guardian magazine. The issue now features prominently in the policy proposals of all major opposition parties. This work complements and is informed by the work of our dedicated Families Together solicitor, with whom we are additionally working to identify opportunities for impactful strategic litigation.

For much of the year, our policy & advocacy staff worked hard to assess and influence the shape and course of the 2018 Immigration Bill. JCWI convened and coordinated a group of over twenty other organisations to identify shared priorities, develop joint briefings and coordinate parliamentary advocacy activities. Our briefing was cited by MPs from across the House during parliamentary debates and we worked with cross-party groups of MPs to draft amendments on the rights of families & spouses after Brexit, the reform of the detention system, citizenship and immigration fees and the rights of asylum seekers to work.

We have continued to monitor the development and rollout of the Settlement Scheme for EEA Nationals. We have attended Home Office stakeholder group meetings and, in February, we published (in partnership with the 3Million) a briefing on the scheme, launched in Parliament with a cross-party group of MPs in attendance. Recommendations regarding the ring-fencing of rights and the removal of registration fees have been taken onboard by government and there is now wide discussion of the need for the Scheme to be 'declaratory' rather than one based on the requirement to 'apply'. In partnership with the Public Law Project, we additionally launched a legal challenge against amendments made by the government to the Scheme (which would have the effect of rendering thousands ineligible). We are pleased that the government has conceded in this case.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

This year has seen greater coordination between our legal casework department and our policy and campaigning work. This includes more in-depth analysis of case-level data (see CASEWORK) as well as quicker, more strategic advocacy and communications responses to evidence of significant injustice. Following multiple incidents being reported by JCWI clients in which the submission of DNA evidence (of relationships) was demanded by the Home Office, we worked with the Shadow Immigration Minister to seek clarification on the practice by the Home Secretary. Working with the media and with MPs, we secured an investigation into the practice, revealing that several hundred people had been forced to undergo DNA testing in direct contravention of the law. An apology was issued by the Home Office, along with new guidance and a taskforce to provide remedy for those affected.

Finally, over the course of the year, we have invested in media training for four of our staff, with the objective of all staff being media trained by the end of FY 2019/20. Staff have appeared numerous times on key broadcasts, including BBC News, Sky News, Channel 4 News and all major breakfast news programmes. Our new website (developed with the support of Raising IT) carries key messaging and engaging content on all of our services and issues, while our social media presence continues to grow, with our following on twitter almost doubling over the course of the year to approximately 15,000. Staff have written multiple, widely shared op-eds and comment pieces for all major publications, including the Times, the Independent, the Guardian and the Huffington Post and JCWI was quoted at least once in more than 3% of all newspapers sold in the UK this year.

We believe that this work demonstrated why JCWI is so well placed to challenge injustice. By working closely with those affected by the law, we are able to secure remedies for the individual, while remaining alert to issues and challenges in the law and its application. And by building relationships and trust with key stakeholders, we are able to engage in both responsive and proactive advocacy and communications, in a way that is strategic and impactful.

Training:

Over the course of the year, JCWI held over thirty training courses, with overwhelmingly positive feedback from participants. Our full-day and evening courses continue to be well received both for their content and quality and for the opportunity provided for advisers and lawyers to share experiences and build relationships.

Unfortunately, as has been the case over the past four years, voluntary sector participation continues to decline and the emergence of larger, more competitive specialist providers of training (along with changes to CPD requirements) has cast doubt over the future shape and viability of our training department. In 2019/20, we will be undertaking a thorough review of the department and exploring possible new models for the provision of training and capacity building.

Membership:

We have recruited over eighty new members over the year. This is encouraging and reflects continued interest in the work of JCWI. We are particularly encouraged by the increased representation among the membership of individuals who do not practice immigration law but who are instead people with lived experience of migration and asylum or people who simply wish to support our work and be part of our community. We have recruited a full-time membership and engagement officer who will join JCWI in April 2019, with a remit to develop more meaningful ways for members to get involved in JCWI's work and for JCWI to build more meaningful relationships with communities and individuals who are eager to campaign for change.

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 £260,022 (2018 – surplus £38,906) for the year resulting in Reserves standing at £663,707(2018 - £403,685) at 31st March 2019.

The significant surplus generated this year was largely due to the generosity of those who donated to the Guardian's Winter Appeal, which raised £222,219 in unrestricted funding for JCWI. As these funds were released only at the end of March 2019, they could not be allocated or spent in this financial year.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

Our Reserves are, therefore, temporarily higher than our reserves policy requires. As a consequence we have approved correspondingly higher expenditure in our budget for 2019-20, allowing us to return to unrestricted reserves equal to six months' operating costs over a three year period. Additionally, we have opted to designate £50,000 of these funds annually to support the provision of unfunded legal advice and support through the creation of the Migrant Defence Fund.

Principal Funding Sources

JCWI continues to self-generate income through training, membership and casework and continues to obtain grant funding for its policy and campaigns work. We are grateful to our funders for their continued support of our work and our vision.

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 2019 were £446,095 (2018 – £322,636). This is equivalent to 7.33 months (2018 – 6.01 months) operational expenditure which 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.

As at 31st March 2019, JCWI's unrestricted reserves are significantly in excess of this target. Trustees have therefore authorised a budget for the year 2019-20 which provides for the reduction of this ratio through an increase in expenditure. Furthermore, trustees have approved the designation of up to £50,000 of unrestricted reserves per year toward the provision of un-funded advice and support and the funding of urgent, strategic legal work, through the creation of the designated Migrant Defence Fund.

FUTURE ACTIVITIES

In April 2019, JCWI's Executive Committee approved an ambitious three-year plan for the organisation, covering the period 2019-22. The plan builds on half a century of success, sets out our mission, our values and identifies the following priorities over the coming period:

- Continuing to provide high quality, accessible legal advice to all those who need it, while diversifying the ways in which we provide this advice and the types of support we offer;
- Continuing to challenge regressive, harmful laws and policies, while proposing workable, progressive alternatives, and making the case for reform in ways that energise those who support us and persuade those who do not;
- Putting lived experience at the heart of our work and helping to build and provide more support and infrastructure for campaigners, communities and movements.

Along with these core activities, we plan to invest more in making JCWI a better place to work and volunteer, with more opportunities for learning and growth, more support for those doing difficult frontline work and an open, modern workplace that encourages collaboration, creativity and impact.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

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.

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 in order to increase its reach and impact and has worked particularly closely this year with IMiX, Refugee Action, Liberty and Doctors of the World. JCWI and The Immigrants' Aid Trust (IAT) are related parties as they have a common trustee: Minoo Jalili-Naini is 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.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

TRUSTEES' REPORT (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02700424

Charity Number: 1117513

Directors and Trustees

Minoo Jalali-Naini - Chairperson
Farah Rangosch - Interim Treasurer
Daniel Wilsher
Susan Cueva
Alex Teytelboym
Alexandra Lopoukhine
Sahdya Darr
Areeba Hamid
Nath Gbikpi

Company Secretary: Satbir Lochan Singh Chowdry

Senior Management Team: S Singh – Chief Executive Officer
C Patel – Legal Policy Director
N Burgess – Legal Director

Principal Address: 115 Old Street, London EC1V 9RT

Auditors: Ramon Lee Audit LLP, 93 Tabernacle Street, London EC2A 4BA

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

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also directors of Joint Council for the Welfare of Immigrants 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.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

TRUSTEES' REPORT (Cont'd)

FOR THE YEAR ENDED 31ST MARCH 2019

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:

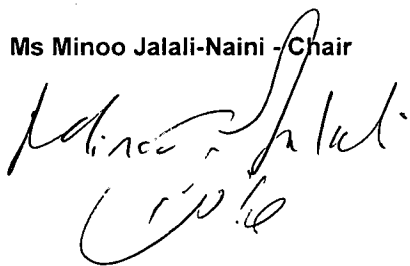
- so far as they are aware, there is no relevant audit information of which the company's auditors are unaware; and
- as the Directors of the company they have taken all the steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the 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 on 17th October 2019 and signed on its behalf by:

Ms Minoo Jalali-Naini - Chair

A handwritten signature in black ink, appearing to read 'Minoo Jalali-Naini', with a stylized flourish underneath.

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

Opinion

We have audited the financial statements of Joint Council for the Welfare of Immigrants for the year ended 31st March 2019, 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 2019 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

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 pages 8 and 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 AUDIT LLP
CHARTERED ACCOUNTANTS
STATUTORY AUDITOR

**93 TABERNACLE STREET
LONDON EC2A 4BA**

17TH OCTOBER 2019

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2019

SUMMARY INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
Income					
Grants and donations	2	353,758	-	353,758	93,835
Income from charitable activities	3	316,436	316,190	632,626	588,631
Income from other trading activities	4	3,912	-	3,912	1,167
Total income		<u>674,106</u>	<u>316,190</u>	<u>990,296</u>	<u>683,633</u>
Expenditure					
Cost of raising funds	5	17,626	-	17,626	15,143
Expenditure on charitable activities	5	463,015	249,633	712,648	629,584
Total Expenditure		<u>480,641</u>	<u>249,633</u>	<u>730,274</u>	<u>644,727</u>
Net income/(expenditure) & net movement in funds for the year.		193,465	66,557	260,022	38,906
<i>Reconciliation of funds</i>					
Total funds, brought forward		323,347	80,338	403,685	364,779
Total funds, carried forward		<u>516,812</u>	<u>146,895</u>	<u>663,707</u>	<u>403,685</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 initiated 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 26 form part of these accounts.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

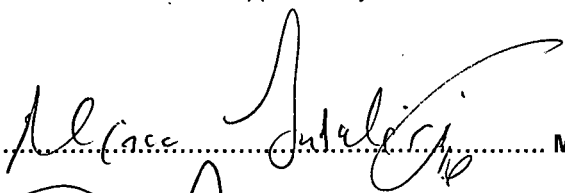
BALANCE SHEET

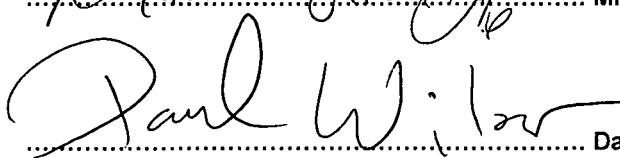
AS AT 31ST MARCH 2019

	Notes	2019	2018
		£	£
Fixed assets			
Tangible assets	10	20,717	711
Current assets			
Stock and working progress	11	120,427	124,319
Debtors	12	102,545	90,513
Cash at bank and in hand		522,432	356,197
		<u>745,404</u>	<u>571,029</u>
Liabilities			
Creditors falling due with in one year	13	102,414	168,055
		<u></u>	<u></u>
Net current assets		642,990	402,974
Net assets		<u>663,707</u>	<u>403,685</u>
The funds of the charity			
Unrestricted funds:			
General	14	466,812	323,347
Designated	14	50,000	-
Restricted funds	14	146,895	80,338
Total charity funds		<u>663,707</u>	<u>403,685</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 17th October 2019 and were signed on its behalf by:


 Minoo Jalali-Naini - Chair


 Daniel Wilsher - Trustee

Company Registration No 02700424

The notes on pages 15 to 26 form part of these accounts.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31ST MARCH 2019

	Notes	2019 £	2018 £
Net cash generated/(used) in operating activities	16	<u>187,631</u>	<u>(17,194)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(21,396)	-
Cash provided by / (used in) investing activities		<u>(21,396)</u>	<u>-</u>
Increase / (decrease) in cash & cash equivalents in the year		<u>166,235</u>	<u>(17,194)</u>
Cash & cash equivalents at the beginning of the year		356,197	373,391
Total cash & cash equivalents at the end of the year		<u>522,432</u>	<u>356,197</u>

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31ST MARCH 2019

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 financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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 £260,022 for the year and free reserves of £446,095. 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 legal fees, 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

NOTES TO THE ACCOUNTS (Cont'd)

FOR THE YEAR ENDED 31ST MARCH 2019

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 include expenditure associated with the main objectives of the Charity and include both direct costs 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 charity'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 Executive Committee.

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

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 legal case work in progress.

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

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

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 Pension costs

Contributions are charged to the Statement of Financial Activities in the period in which they are payable. The assets of the defined contribution schemes are held separately from those of the company in independently administered funds. The pension cost charge (note 9) represents contributions payable by the charity to the fund and amounted to £2,148 (2018 - £2,989). No contributions were outstanding at the year end (2018 - £nil).

1.16 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	2019	2018
	£	£	£
Esmee Fairbairn Foundation	40,000	40,000	40,000
Hilden Charitable Fund	20,000	20,000	-
Immigrants' Aid Trust	30,000	30,000	30,000
Guardian Winter Appeal	222,219	222,219	-
General donations	23,539	23,539	23,835
Transform Foundation - Donation in kind	18,000	18,000	-
	<u>353,758</u>	<u>353,758</u>	<u>93,835</u>

The grants and donations in 2018, totalling £93,835, were all attributed to unrestricted funds.

The Charity is indebted to Transform Foundation for the provision of website development services on a pro-bono basis. The income equivalents are recognised within income as donations, and corresponding charges included within fixed assets.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2019 £	2018 £
Case work and legal helplines				
<i>Grants and donations:</i>				
British Red Cross	-	23,400	23,400	-
Trust for London	-	55,800	55,800	53,200
<i>Contract income:</i>				
UNISON - Advice line for members	25,500	-	25,500	23,020
Legal aid and certificated case fees	201,986	-	201,986	210,319
Private legal case fees	24,926	-	24,926	47,854
Consultancy	360	-	360	1,280
	<u>252,772</u>	<u>79,200</u>	<u>331,972</u>	<u>335,673</u>
Training				
Training fees	40,569	-	40,569	46,774
	<u>40,569</u>	<u>-</u>	<u>40,569</u>	<u>46,774</u>
Membership services				
Membership subscriptions	22,763	-	22,763	24,502
	<u>22,763</u>	<u>-</u>	<u>22,763</u>	<u>24,502</u>
Policy and campaigns				
<i>Grants and donations:</i>				
The A B Charitable Trust	-	-	-	15,000
British Red Cross	-	24,000	24,000	-
The Commission for Equality and Human Rights	-	10,169	10,169	48,590
The Greater London Authority	-	20,000	20,000	370
The Migration Foundation	-	20,626	20,626	-
Paul Hamlyn Foundation	-	41,600	41,600	-
Refugee Action	-	26,667	26,667	-
Strategic Legal Fund (ILPA)	-	3,700	3,700	23,629
Unbound Philanthropy	-	-	-	75,000
Donations - Right to rent	-	5,136	5,136	4,653
Donations - Windrush Justice Fund	-	22,606	22,606	-
Donations - UKCEN	-	22,371	22,371	-
Donations - EU 15 Legal Challenge	-	1,715	1,715	-
Donations - I am a Refugee	-	-	-	140
<i>Contract income:</i>				
Consultancy	120	-	120	3,642
	<u>120</u>	<u>198,590</u>	<u>198,710</u>	<u>171,024</u>
Communication and engagement:				
<i>Grants and donations:</i>				
Barrow Cadbury Trust - Diana, Princess of Wales Memorial Fund (Migration Exchange)	-	-	-	10,000
Paul Hamlyn Foundation	-	38,400	38,400	-
	<u>-</u>	<u>38,400</u>	<u>38,400</u>	<u>10,000</u>
Publications:				
Publication sales	212	-	212	658
	<u>212</u>	<u>-</u>	<u>212</u>	<u>658</u>
	<u>316,436</u>	<u>316,190</u>	<u>632,626</u>	<u>588,631</u>

Income from charitable activities in 2018, totalling £588,631, was attributed to unrestricted funds of £358,049 and restricted funds of £230,582.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted Funds	2019	2018
	£	£	£
Service charges income (IAT)	1,167	1,167	1,167
Fundraising income	2,745	2,745	-
	<u>3,912</u>	<u>3,912</u>	<u>1,167</u>

Income from other trading activities in 2018, totalling £1,167, was all attributed to unrestricted funds.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

NOTES TO THE ACCOUNTS (Cont'd)

FOR THE YEAR ENDED 31ST MARCH 2019

5. ANALYSIS OF EXPENDITURE

	Raising Funds	Case work & legal helplines	Training	Membership services	Policy & campaigns	Communication & engagement	2019	2018
	£	£	£	£	£	£	£	£
Staff costs	12,256	204,932	33,110	12,233	162,756	11,118	436,405	303,567
Legal case work costs	-	110,299	-	-	-	-	110,299	110,569
Training costs	-	-	15,014	-	-	-	15,014	16,523
Premises costs	-	12,263	2,453	-	-	-	14,716	15,501
Other direct project costs	3,392	-	-	14	31,735	6,271	41,412	66,588
Bad debts	-	-	-	-	-	-	-	5,890
Support costs (Note 6)	1,682	45,703	8,412	2,523	28,460	8,832	95,612	84,638
Governance costs (Note 6)	296	8,039	1,479	444	5,005	1,553	16,816	41,451
	<u>17,626</u>	<u>381,236</u>	<u>60,468</u>	<u>15,214</u>	<u>227,956</u>	<u>27,774</u>	<u>730,274</u>	<u>644,727</u>

Of the £730,274 expenditure in 2019 (2018 - £644,727), £480,461 was charged to unrestricted funds (2018 - £407,131) and £249,633 to restricted funds (2018 - £237,596).

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

6. 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 key activities undertaken (see note 5) 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 £	2019 £	2018 £
Management staff costs	-	12,256	12,256	29,589
Administration and support staff	13,564	-	13,564	18,506
Premises costs and equipment	24,228	-	24,228	23,441
Communications and IT costs	29,052	-	29,052	25,772
Legal and professional expenses	19,032	-	19,032	10,330
Insurance	3,514	-	3,514	3,446
Other office costs	3,247	-	3,247	2,965
Depreciation	679	-	679	178
Loss on disposal of fixed assets	711	-	711	-
Trustees expenses	225	-	225	82
Audit fees	-	4,560	4,560	3,840
AGM costs	1,360	-	1,360	7,940
	<u>95,612</u>	<u>16,816</u>	<u>112,428</u>	<u>126,089</u>

7. NET INCOME / (EXPENDITURE) FOR THE YEAR

Net movement in funds is stated after charging:

	2019 £	2018 £
Depreciation of tangible fixed assets	679	178
Audit fees	<u>4,560</u>	<u>3,840</u>

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

	2019 £	2018 £
Wages and salaries	406,152	317,017
Social security costs	37,831	29,757
Pension costs	14,225	2,148
	<u>458,208</u>	<u>348,922</u>

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

None of the Trustees received any remuneration during the year (2018 – £nil) and no expenses were reimbursed (2018 – £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 £161,597 (2018 - £158,555).

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

9. STAFF NUMBERS

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

	2019 Number	2018 Number
Case work and legal help lines	4.8	4.0
Training	1.0	0.8
Membership services	0.3	0.2
Policy and campaigns	4.0	2.4
Communication	1.0	0.8
Fundraising and governance	0.4	0.5
Administration and support	0.5	0.4
Total	<u>12.0</u>	<u>9.1</u>

The average monthly number of persons employed by the charity during the year was 13 (2018 – 10).

10. TANGIBLE FIXED ASSETS

	2019 £	2018 £
NET BOOK VALUES		
Fixtures, fittings & Equipment	20,717	711
	<u>20,717</u>	<u>711</u>

MOVEMENTS IN YEAR

Cost or valuation	Opening Balances £	Additions £	Disposals £	Closing Balances £
Fixtures, fittings & Equipment	30,582	21,396	30,582	21,396
	<u>30,582</u>	<u>21,396</u>	<u>30,582</u>	<u>21,396</u>
Depreciation				
	Opening Balances £	Charge For Year £	Disposals £	Closing Balances £
Fixtures, fittings & Equipment	29,871	679	29,871	679
	<u>29,871</u>	<u>679</u>	<u>29,871</u>	<u>679</u>

11. STOCK AND WORK IN PROGRESS

	2019 £	2018 £
Legal cases – Work in Progress	120,427	124,319
	<u>120,427</u>	<u>124,319</u>

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

12. DEBTORS

	2019 £	2018 £
Trade debtors	68,110	80,513
Other debtors	-	10,000
Accrued income	34,435	-
	<u>102,545</u>	<u>90,513</u>

13. CREDITORS: amounts falling due within one year

	2019 £	2018 £
Trade creditors	18,495	44,268
Client money held on account	39,159	83,910
Taxation and social security	19,284	18,303
Deferred income (see note 17)	17,465	17,665
Other creditors	3,451	69
Accruals	4,560	3,840
	<u>102,414</u>	<u>168,055</u>

14. MOVEMENT IN FUNDS

	Balance at 01.04.18 £	Income £	Expenditure £	Transfers £	Balance at 31.03.19 £
Restricted funds:					
<i>Case work and legal helplines:</i>					
British Red Cross	-	23,400	6,500	-	16,900
Trust for London	-	55,800	55,800	-	-
<i>Policy and campaigns:</i>					
British Red Cross	-	24,000	23,331	-	669
The Commission for Equality and Human Rights	-	10,169	10,169	-	-
The Greater London Authority	-	20,000	-	-	20,000
The Migration Foundation	-	20,626	6,875	-	13,751
Paul Hamlyn Foundation	-	41,600	28,888	-	12,712
Refugee Action	-	26,667	26,667	-	-
Strategic Legal Fund (ILPA)	-	3,700	3,700	-	-
Unbound Philanthropy	70,000	-	60,000	-	10,000
Donations - Tribunal fees	5,685	-	-	-	5,685
Donations - Right to rent	4,653	5,136	9,789	-	-
Donations - Windrush Justice Fund	-	22,606	396	-	22,210
Donations - UKCEN	-	22,371	12,371	-	10,000
Donations - EU 15 Legal Challenge	-	1,715	312	-	1,403
<i>Communication:</i>					
Paul Hamlyn Foundation	-	38,400	4,835	-	33,565
	<u>80,338</u>	<u>316,190</u>	<u>249,633</u>	<u>-</u>	<u>146,895</u>
Unrestricted funds:					
Designated funds:					
Migrant Defence Fund	-	-	-	50,000	50,000
	-	-	-	50,000	50,000
General funds:	<u>323,347</u>	<u>674,106</u>	<u>480,641</u>	<u>(50,000)</u>	<u>466,812</u>
Total unrestricted funds	<u>323,347</u>	<u>674,106</u>	<u>480,641</u>	<u>-</u>	<u>516,812</u>
Total funds	<u>403,685</u>	<u>990,296</u>	<u>730,274</u>	<u>-</u>	<u>663,707</u>

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

14. MOVEMENT IN FUNDS (CONT/D)

Analysis of movements in funds - previous year

	Balance at 01.04.17 £	Income £	Expenditure £	Balance at 31.03.18 £
Restricted funds:				
Paul Hamlyn Foundation	26,667	-	26,667	-
Case work and legal helplines:				
Trust for London	-	53,200	53,200	-
Policy and campaigns:				
The A B Charitable Trust	-	15,000	15,000	-
The Commission for Equality and Human Rights	-	48,590	48,590	-
Global Dialogue	-	370	370	-
Trust for London - Stragergic Legal Fund	-	23,629	23,629	-
Unbound Philanthropy	55,000	75,000	60,000	70,000
Donations - Tribunal fees	5,685	-	-	5,685
Donations - Right to rent	-	4,653	-	4,653
Donations - I am a Refugee	-	140	140	-
Communication:				
Barrow Cadbury Trust - Diana, Princess of Wales Memorial Fund (Migration Exchange)	-	10,000	10,000	-
	<u>87,352</u>	<u>230,582</u>	<u>237,596</u>	<u>80,338</u>
Unrestricted funds:				
General funds	277,427	453,051	407,131	323,347
Total unrestricted funds	<u>277,427</u>	<u>453,051</u>	<u>407,131</u>	<u>323,347</u>
Total funds	<u>364,779</u>	<u>683,633</u>	<u>644,727</u>	<u>403,685</u>

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:

British Red Cross: Funding provided for providing free legal advice to families separated by the immigration rules and for the identification and development of strategic legal cases through this work.

Trust for London: Funding provided for the provision of a free, anonymous advice helpline (the IML) and the development of our understanding of irregularity and associated issues through this work.

Policy and campaigns:

The A B Charitable Trust: Funding received towards core costs

British Red Cross: Funding received for the coordination and development of campaigning, communications and advocacy activities to promote the reform of family reunion legislation.

The Commission for Equality and Human Rights: Funding provided to undertake research and training on the impact of the NHS Charging Regulations.

Global Dialogue: Funding received towards strategic communications and advocacy work.

Greater London Authority: Funding provided for distribution through the Windrush Justice Fund programme to other, smaller organisations working with the Windrush Generation and their descendants. JCWI does not accept funding from central or devolved government and is therefore prohibited from using these funds internally.

JOINT COUNCIL FOR THE WELFARE OF IMMIGRANTS

NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

14. MOVEMENT IN FUNDS (CONT/D)

The Migration Foundation: Funding provided for supporting the volunteer-led group UKCEN in the provision of advice and support to European Nationals seeking citizenship and Settled status.

Paul Hamlyn Foundation: Funding provided for public affairs, advocacy and engagement work.

Trust for London – Strategic Legal Fund: Funding received towards the provision of advice to vulnerable migrants.

Refugee Action: Funding provided for coordinating public affairs and advocacy work across refugee- and migration-oriented priority issues.

Strategic Legal Fund: Funding provided for undertaking preparatory work for strategic litigation.

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.

Donations – Tribunal fees: Funding received towards litigation costs.

Donations – Right to rent: Funding received towards litigation costs.

Donations – Windrush Justice Fund: Contributions to the 'Windrush Justice Fund', which will be distributed through an open grants programme to smaller, community-based organisations working directly with the Windrush Generation and their descendants.

Donations – UKCEN: Donations made for the purpose of supporting the volunteer-led group UKCEN, which provides guidance and advice to European Nationals in the UK.

Donations - EU 15 Legal Challenge: Donations made to support our successful legal challenge against changes made to the EEA Settlement scheme.

Donations – I am a Refugee: Funding received towards the running of the 'I Am a Refugee' exhibition.

Communication:

Paul Hamlyn Foundation: Funding provided for public affairs, advocacy and engagement work.

Description, nature and purpose of unrestricted funds:

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

Migrant Defence Fund: Funding designated by the JCWI board to support the provision of unfunded legal advice and support.

15. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS

	General Funds	Designated Funds	Restricted Funds	Total 2019
	£	£	£	£
Tangible fixed assets	20,717	-	-	20,717
Net current assets	446,095	50,000	146,895	642,990
	<u>466,812</u>	<u>50,000</u>	<u>146,895</u>	<u>663,707</u>

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NOTES TO THE ACCOUNTS (Cont/d)

FOR THE YEAR ENDED 31ST MARCH 2019

16. ANALYSIS OF FUND BALANCES BETWEEN NET ASSETS (CONT/D)

Analysis of net assets between funds - previous year

	Unrestricted Funds £	Restricted Funds £	Total 2018 £
Tangible fixed assets	711	-	711
Net current assets	322,636	80,338	402,974
	<u>323,347</u>	<u>80,338</u>	<u>403,685</u>

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

	2019 £	2018 £
Net movement in funds	260,022	38,906
Add back depreciation	679	178
Add loss on disposal of fixed assets	711	-
Decrease / (increase) in stock and work in progress	3,892	(17,089)
Decrease / (increase) in debtors	(12,032)	(59,902)
Increase / (decrease) in creditors	(65,641)	20,713
Net cash generated/(used) in operating activities	<u>187,631</u>	<u>(17,194)</u>

18. DEFERRED INCOME

	2019 £	2018 £
Balance as at 1st April 2018	17,665	16,702
Amount released to income in the year	(17,665)	(16,702)
Amount deferred in the year	17,465	17,665
Balance as at 31st March 2019	<u>17,465</u>	<u>17,665</u>

The deferred income relates to contract income of £14,875 received from UNISON in advance for helpline work to be carried out in 2019 and fees of £2,590 relating to training courses to be held in 2019/20.

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 £1,400 (2018 - £13,400). 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 (2018 - £30,000) is payable.
- JCWI also receives a donation of £30,000 (2018 - £30,000) for rent from IAT.
- JCWI charges £1,167 (2018 - £1,167) for administration expenses to IAT.