

Company number: 02700424

Charity number: 1117513

Joint Council for the Welfare of Immigrants

Report and financial statements

For the year ended 31 March 2022



SAYER | VINCENT
OOOOOO | OOOOOOOO
OOOOOO | OOOOOOOO
OOOOOO | OOOOOOOO

Joint Council for the Welfare of Immigrants

Contents

For the year ended 31 March 2022

Report of the Trustees.....	1
Reference and administrative information	7
Independent auditor's report	9
Statement of financial activities (incorporating an income and expenditure account)	14
Balance sheet	15
Statement of cash flows	16
Notes to the financial statements	17

Joint Council for the Welfare of Immigrants
Report of the Trustees
for the Year Ended 31 March 2022

The trustees are pleased to present their annual directors' report, accompanied by the financial statements of the charity for the year ended 31st March 2022, prepared to meet the requirements for a directors' report and of the Companies Act. These 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 2019).

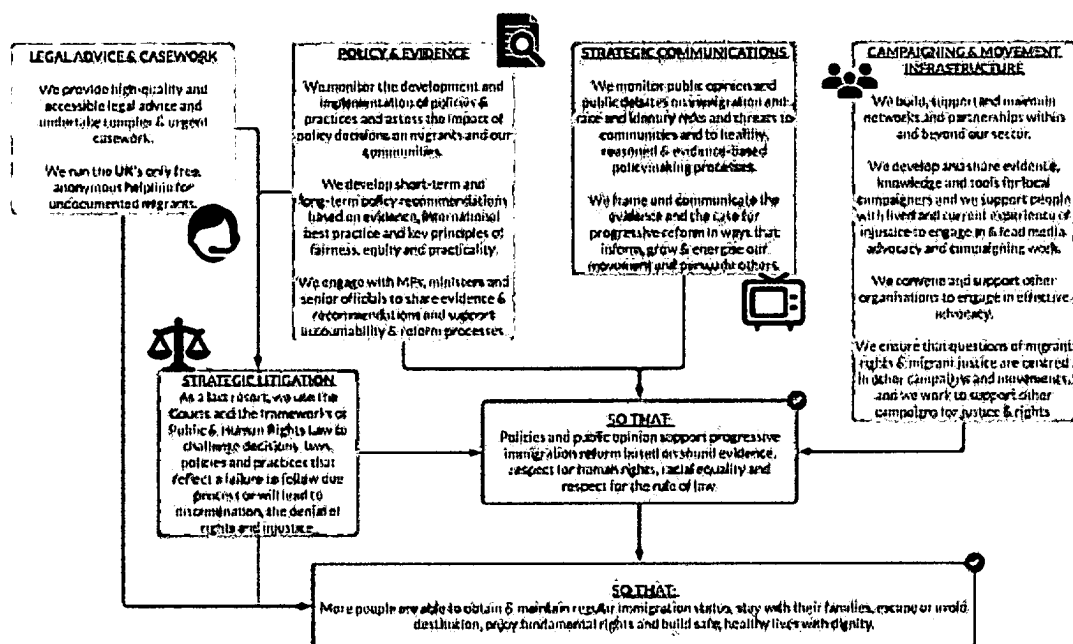
OUR PURPOSE AND ACTIVITIES

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, asylum and nationality law and policy are based on sound evidence, promote the rule of law, and are underpinned by respect for human rights and dignity. It is a vision of the UK in which no person or family is made vulnerable or destitute or faces the denial of fundamental human rights simply because they have migrated.

Our Work



Public Benefit

Since our inception in 1967, we have provided vital legal assistance and advice to many thousands of marginalised and at-risk individuals and families affected by British immigration, asylum, and nationality law. These service-users are often in desperate need, with no other source of reliable advice and support. We monitor the impacts and the potential impacts of policies on the lived experience of people subject to immigration control and we produce high quality, trusted briefings and sound evidence for parliamentarians, campaigners, and the media. This helps to ensure that debates about immigration and asylum policy are grounded in evidence and lived experience and reflect the urgent need for policy to protect and promote rights and dignity.

Joint Council for the Welfare of Immigrants
Report of the Trustees
for the Year Ended 31 March 2022

JCWI is the only national organisation in its field that has never sought or accepted central government funding. We are uniquely positioned as an independent source of support and an independent watchdog for rights, free from the influence of government and without affiliation to any political party. We are needed now, more than ever.

Our Work and Impact

Covid-19

Like all organisations, our activities, our priorities, and our ways of working over the last year have been acutely affected by the pandemic. It has had a profound impact on the ways in which we have been able to work, on the needs of the communities we support and serve, and on a range of policy issues which have required urgent attention.

Thanks to early planning, we were quick to adapt to the requirement to work remotely and most of our staff have continued to work remotely since March 2020. Using tools such as Zoom and Teams, we have been able to keep our staff connected with each other and with our partners and service users.

However, we know that face-to-face contact is so often essential for building trust and providing meaningful support and we recognise that the impact of social distancing and lockdowns has been felt most acutely by people who may already be marginalised or lonely, including our service users. We therefore regularly facilitated safe, socially distanced in-person meetings with service users onsite.

Legal Advice & Casework

Between 1 April 2021 and 31 March 2022, and under challenging, and ever-changing circumstances, our team of caseworkers and solicitors:

- Responded to nearly 732 urgent calls to our anonymous helpline.
- Worked on 408 cases for 311 individuals and families.

However, our casework team's impact is measured far beyond numbers. In recent years the team has become a centre of excellence for creative, specialist and strategic legal work that advances the rights of migrants by challenging unfair or unjust practices and establishing precedent. This year was no exception. Highlights include:

- We successfully used the courts to secure concrete changes to the system which lock people out of immigration status. We got the Home Office to stop rejecting visa applications that were 'missing' a document that does not exist. It took multiple threats of legal action to get the Home Office to fix a mistake in its policy, and the correction will now enable an estimated 50 families to be reunited.
- Our challenge of the Home Office policy which failed to recognise marriages by Ahmadi Muslims in entry clearance applications led to the policy being amended. Ahmadi Muslims are accepted as being subject to persecution in Pakistan.
- JCWI acted as interveners in a judicial review claim which found the Home Office's use of military barracks to house asylum seekers had been unlawful.
- We teamed up with eight leading law firms to create a free legal advice initiative for survivors of the Windrush scandal, in response to consistently low numbers of applications for the UK government's Windrush Compensation Scheme.

We have also committed to provide more holistic support for our service users. Over the past year, this work was more important than ever and included:

- Utilising our designated Migrant Defence Fund to provide emergency accommodation for clients. These interventions were particularly important for clients with pending asylum claims or appeals,

Joint Council for the Welfare of Immigrants
Report of the Trustees
for the Year Ended 31 March 2022

including clients with young children or with acute mental health difficulties, who would otherwise be street homeless during the pandemic.

- Utilising our designated Migrant Defence Fund to provide urgent financial support for food and necessities for those whose asylum support was not yet in place. This support was a lifeline for many during the pandemic.
- Ensuring that clients who needed help gained access to essential services such as health, education and housing.

In a uniquely difficult year, with the pandemic's impacts felt in both the personal and professional sphere, the team has provided an extraordinary level of support to those who have needed it. And despite the challenges posed by the day-to-day, they have gone above and beyond to widen the scope of their work, to be strategic and outgoing.

Advocacy and Communications

Our work has prioritised the following key themes this year:

- Protecting the rights, health, and well-being of migrants during the pandemic.
- Dismantling the hostile environment, to advance the rights of migrant workers.
- Campaigning for new and accessible routes for undocumented people, to prevent people from being pushed out of status.
- Defending the right to asylum, regardless of the type of journey made to the UK.

Protecting rights during the pandemic

During the pandemic, the Home Office prioritised immigration enforcement over public health – a decision that makes us all less safe. Throughout, we have been working to expose the unjust, unsafe and inhumane impact of these policies. We published research that shows people were afraid to come forward for NHS care, including treatment and vaccinations, because of the risk they will be detained and deported. We published a report exploring undocumented migrants' broader experiences of the COVID pandemic and further analysis showing how UK immigration law and policy exacerbated migrants' experiences. We successfully called for the Covid inquiry to address the ways that the Hostile Environment put people in danger and hindered the fight against Covid, gaining 1,700 signatures to our open letter to the chair of the inquiry.

Advancing migrant workers' rights

Recognising the acute impact of the pandemic on migrant frontline or essential workers, particularly undocumented workers, we continued our campaign calling for better rights and protection for migrant workers.

Having provided extensive written and oral evidence, drawing on our clients' experiences, to the Windrush Lessons Learned Review, established after JCWI and other organisations exposed the Windrush Scandal, we submitted further evidence to the follow up review, that sets out how, 18 months after the 'Windrush Lessons Learned Review' was published, the Home Office has not changed, and justice is still not being done for victims of the Windrush scandal.

Routes to regularisation

We launched a landmark report into the experiences of undocumented people in the UK, and a campaign to see the system overhauled. Drawing on the experiences of the people we advise and represent every day, our research illustrates how people are pushed out of status by an immigration system that treats them as 'temporary' residents for years, or even decades. MPs met to debate reforms to the immigration system to support undocumented migrants, after an incredible grassroots campaign saw 100,000 people sign a petition for

Joint Council for the Welfare of Immigrants
Report of the Trustees
for the Year Ended 31 March 2022

an amnesty. Over 800 of our supporters wrote to their MP inviting them to attend the debate and sending a copy of our briefing.

Defending the right to asylum

We spent this year resisting Priti Patel's Nationality and Borders Bill as it made its way through parliament. The Act created a two-tier refugee system, aiming to 'deter' refugees from coming to the UK by punishing those who survive dangerous journeys here by detaining, criminalising and deporting them. Throughout the year, thousands of our supporters took part in our campaigning actions and urged their MPs to stand with refugees against this attack on the principles of refugee protection. We joined hundreds of others to protest outside parliament against the bill, with over 250 of our supporters inviting their MP to attend the rally to hear directly from people who have endured our broken asylum system – and how the Bill would make things worse. In November, we were devastated and angry to learn that at least 27 people lost their lives trying to cross the Channel. Nearly 2,000 of our supporters wrote to their MP in the days after the tragedy, calling on them to oppose the Anti-Refugee Bill, which replicates the same old tried-and-failed policies and will lead to further deaths. We also gave evidence to parliamentarians, explaining how cruel and dangerous the Act is.

As horrifying scenes of chaos in Afghanistan unfolded, we coordinated a joint letter to the Home Secretary from over 100 charities and human rights organisations, urging a generous and compassionate welcome to Afghan refugees. And we briefed MPs on the changes needed to protect Afghans already here in the UK, as well as those fleeing the violence in the months and years to come.

In numbers

We further innovated with our approach to digital media, and saw our audiences continue to grow significantly over the year. Our email list grew by 25% from 14,200 to 17,800. Our Twitter audience grew by 23% from 33,000 to 40,700. Our Instagram audience grew by 46% from 2,615 followers to 3,820.

259 regular givers and new members joined the organisation, meaning that for the first time JCWI had more than 500 members. We also held our first ever remote challenge event, the "People Move challenge", inviting supporters to run, walk, cycle or roll and raise money for our work. 24 people took part, raising over £10,000, and helping to raise awareness of our work and share our core message.

Our spokespeople made over 70 appearances in broadcast media, with a total of 350 comments and appearances across the year. We supported over 100 MPs from all parties to raise questions and concerns, to speak in support of amendments to legislation, and to champion the rights of all migrants in parliament.

TRAINING

One of our strategic objectives for 2019-22 is to agree the long-term future of our Training programme. After several years of sustained decline in demand and revenue, we made the decision in 2020 to close the Training department and merge its activities into our outreach and events work. We have refocused this work away from revenue generation and closer toward its original purpose, improving the quality of advice and building the capacity of other organisations to provide advice. Through this pared down programme, between 1 April 2021 and 31 March 2022 we ran 27 immigration law training sessions, for 186 delegates. This includes:

- 61 delegates, from 31 organisations, who attended our training sessions on immigration law, free of charge.
- 13 delegates who attended free wellbeing workshops, creating space for people to acknowledge the pressures and strains of this type of work, when combined with the added challenges of the pandemic.

Joint Council for the Welfare of Immigrants
Report of the Trustees
for the Year Ended 31 March 2022

This work strengthens our movement and allows us to build stronger relationships with the grassroots groups that keep our movement going.

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

Principal Funding Sources

JCWI continues to self-generate income through training, membership and casework and continues to receive grant funding from trusts and foundations. We are grateful to our funders for their continued support for and belief in 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 consider that cash deposits meet their requirements.

We used our Windrush Winter Emergency Appeal to make grants to grassroots groups providing direct support to members of the Windrush Generation and their descendants. Applications were received through an open process and awarded in two rounds, with applications scored against the grant criteria. Grants were awarded subject to recipients satisfying checks on their charitable status and activities.

Reserves Policy

JCWI should maintain cash reserves of not less than £150,000 for the purposes of maintaining adequate cash flow and unrestricted free reserves of between £450,000 and £500,000 for the purposes of maintaining financial sustainability. These figures have been calculated by taking a portfolio approach to the calculation and quantification of risk.

The Directors believe that maintaining reserves at this level, JCWI will be able to maintain financial sustainability and the means to meet its charitable objectives for the foreseeable future. The Directors review the level of required reserves on an annual basis.

During the year the Charity's income amounted to £1,065,012 (As restated 2021 – £1,224,372) and a deficit for the year ended of £159,805 (2021 – surplus £54,281). As at the year-end accounts showed funds of £514,877 (As restated 2021 - £674,682), of which £119,953 (2021 - £216,999) was restricted. The reserves held in unrestricted funds, which have not been designated or invested in fixed assets, at 31st of March 2022 were £394,924 (2021 – £457,683).

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. JCWI is now closing-out legal files and billing them in a way that was not done a year ago due to a previous Management strategy. This has translated into substantial legal receipts in the first half of the year, which is based on existing files and information, having either already been billed or will be billed, therefore we have considerable confidence in them. There is inherently less certainty in the later months of the year. However, the current forecast is not assuming a "best case scenario" so there is potential for an upside as well as a downside, and the forecast cash balances in the second half are sufficiently high that a shortfall would not be cause for concern.

Joint Council for the Welfare of Immigrants
Report of the Trustees
for the Year Ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Joint Council for the Welfare of Immigrants (JCWI) (the word 'Limited' being omitted by license 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 Trustees is nominated by the Trustees. The Directors of the organisation are also the Charity Trustees for the purposes of charity law.

The Board of Trustees (the 'Executive Committee') has the power to appoint additional Trustees as it considers fit to do so. They are selected based on their skills, experience, and the contribution that they may make to the governance of the organisation. The composition of the Board must be approved by the Members at the Annual General Meeting.

The Trustees have no beneficial interest in the company other than as members. The Trustees are also the Directors of the company. All the Trustees are members of the company and guarantee to contribute £1 in the 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 practice by regular reading of charity press articles and scrutiny of Companies House, Charity Commission, other Government, and voluntary organisation advisory websites. New Trustees are provided with copies of the Memorandum and Articles of Association and copies of relevant strategies and are introduced to the activities of the charity by the existing Trustees. Training is made available as and when required.

Organisation

The Organisation is governed by the Executive Committee, which is also the Board of Directors. The Board approves the Organisation's Three-Year Strategy, the Annual Business Plan and Budget and all financial, risk and people management policies. The Board meets at least four times per year. The Executive Director and the staff exercise delegated authority for the design, delivery and evaluation of the Organisation's activities and provide written reports and financial statements to the Board in advance of its meetings.

Related Parties

Mino Jalali-Naini, Daniel Wilsher, Gurpreet Bola and Alexandra Lopoukhine were trustees of both JCWI and the Immigrants' Aid Trust (IAT) during the year.

Risk Management

The Trustees have a risk management strategy which comprises:

- An annual review of the Organisation's risk register, detailing risks JCWI may face.
- The establishment of systems and procedures to mitigate risks identified in the Register and regular review and evaluation of these systems and procedures.
- The implementation of procedures designed to minimise any potential impact on the Organisation should these risks materialize.

Joint Council for the Welfare of Immigrants
Report of the Trustees
for the Year Ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02700424

Country of Registration: England and Wales

Country of incorporation: United Kingdom

Charity Number: 1117513

Directors and Trustees:

Guppi Bola (Chair) – Resigned 31/08/2022

Nath Gbikpi (Vice-Chair) – Appointed 31/08/2022

Hossein Hamedani (Treasurer) – Resigned 6/11/2021

David James (Treasurer) – Appointed 04/04/2022

Areeba Hamid – Appointed 26/08/2021

Daniel Wilsher

Minoò Jalali-Naini

Pal Luthra

Susan Cueva

Heather Catharine Ducharme – Resigned 30/03/2022

Jeff Crisp – Appointed 15/12/2021, Resigned 10/04/2022

Hannah Johnson – Appointed 15/12/2021, Resigned 9/02/2022

Cecilia Chigwada – Appointed 15/12/2021

Company Secretary:

Satbir Lochan Singh Chowdry – Resigned 1/04/2022

Alexandra Lopoukhine - Appointed 1/12/2022

Senior Management Team:

Satbir Lochan Singh Chowdry, Chief Executive Officer – Resigned 1/04/2022

Paola Uccellari, Interim Executive Director - Appointed 15/04/2022, Resigned 15/12/2022

Alexandra Lopoukhine, Interim Executive Director - Appointed 1/12/2022

Minnie Rahman, Campaigns and Communications Director – Resigned 17/03/2022

Ravishaan Muthiah, Communications Director - Appointed 20/06/2022

Zehrah Hassan, Advocacy Director - Appointed 20/06/2022

Nicola Burgess, Legal Director - Resigned 20/01/2022

Enny Choudhury and Laura Smith, Co-Interim Legal Directors- Appointed 20/01/2022

Registered office and Principal Address: 441 Caledonian Road Unit 4a Cally Yard, London, England, N7 9BG

Auditors: Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

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

Joint Council for the Welfare of Immigrants
Report of the Trustees
for the Year Ended 31 March 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENT OF DISCLOSURE TO AUDITOR

So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the necessary steps that they ought to have taken as trustees 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 trustees are responsible for the 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.

AUDITORS

A resolution will be proposed at the Annual General Meeting that Sayer Vincent LLP be re-appointed as auditors of the Charity for the ensuing year.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

APPROVAL

This report was approved by the Board and signed on its behalf by:

DTE James

David James
Trustee
January 30, 2023

Opinion

We have audited the financial statements of Joint Council for the Welfare of Immigrants (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 31 March 2022 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
- 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 charitable 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on Joint Council for the Welfare of Immigrants' ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent auditor's report

To the members of

Joint Council for the Welfare of Immigrants

Other Information

The other information comprises the information included in the trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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 trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual 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; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions

in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 trustees 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 trustees are responsible for assessing the charitable 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 trustees either intend to liquidate the charitable 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:

Independent auditor's report

To the members of

Joint Council for the Welfare of Immigrants

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Independent auditor's report

To the members of

Joint Council for the Welfare of Immigrants

Use of our report

This report is made solely to the charitable 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 charitable 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Noelia Serrano (Senior statutory auditor)

31 January 2023

for and on behalf of Sayer Vincent LLP, Statutory Auditor Invicta
House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Joint Council for the Welfare of Immigrants

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Grants and donations	2	545,272	-	545,272	336,677	-	336,677
Charitable activities	3	172,419	309,821	482,240	205,295	671,375	876,670
Other trading activities	4	37,500	-	37,500	11,025	-	11,025
Total income		755,191	309,821	1,065,012	552,997	671,375	1,224,372
Expenditure on:							
Raising funds	5b	-	-	-	15,418	-	15,418
Charitable activities							
Case work & legal helplines	5a	518,154	94,679	612,833	196,082	382,352	578,434
Training	5a	19,922	-	19,922	30,578	22,467	53,045
Policy & campaigns	5a	36,522	222,206	258,728	247,928	126,701	374,629
Communication & engagement	5a	303,732	29,602	333,334	114,847	33,718	148,565
Total expenditure		878,330	346,487	1,224,817	604,853	565,238	1,170,091
Net (expenditure) / income for the year		(123,139)	(36,666)	(159,805)	(51,856)	106,137	54,281
Transfers between funds		60,380	(60,380)	-	13,533	(13,533)	-
Net movement in funds		(62,759)	(97,046)	(159,805)	(38,323)	92,604	54,281
Reconciliation of funds:							
Total funds brought forward		457,683	216,999	674,682	496,006	124,395	620,401
Total funds carried forward		394,924	119,953	514,877	457,683	216,999	674,682

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18a to the financial statements.

Joint Council for the Welfare of Immigrants

Balance sheet

Company no. 02700424

As at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	12		<u>8,386</u>		<u>17,175</u>
			8,386		17,175
Current assets:					
Stock	13	162,437		138,185	
Debtors	14	329,960		479,064	
Cash at bank and in hand		<u>144,183</u>		<u>203,099</u>	
		636,580		820,348	
Liabilities:					
Creditors: amounts falling due within one year	14	<u>(130,089)</u>		<u>(162,841)</u>	
Net current assets			<u>506,491</u>		<u>657,507</u>
Total assets less current liabilities			<u>514,877</u>		<u>674,682</u>
Total net assets			<u><u>514,877</u></u>		<u><u>674,682</u></u>
The funds of the charity:	18a				
Restricted income funds			119,953		216,999
Unrestricted income funds:					
Designated funds		42,441		44,375	
General funds		<u>352,483</u>		<u>413,308</u>	
Total unrestricted funds			<u>394,924</u>		<u>457,683</u>
Total charity funds			<u><u>514,877</u></u>		<u><u>674,682</u></u>

Approved by the trustees on 30 January 2023 and signed on their behalf by

DTE James

David James FCA
Trustee

Joint Council for the Welfare of Immigrants

Statement of cash flows

For the year ended 31 March 2022

	2022 £	£	2021 £	£
Net (expenditure)/income		(159,805)		54,281
Adjustments for:				
Depreciation	12,157		11,153	
Increase in WIP	(24,252)		(54,590)	
Decrease/(increase) in debtors	149,104		(140,137)	
Decrease in creditors	(32,752)		(6,362)	
		104,257		(189,936)
Net cash used in operating activities		(55,548)		(135,655)
Cash flows from investing activities:				
Purchase of fixed assets	(3,368)		(14,154)	
Net cash used in investing activities		(3,368)		(14,154)
Change in cash and cash equivalents in the year		(58,916)		(149,809)
Cash and cash equivalents at the beginning of the year		203,099		352,908
Cash and cash equivalents at the end of the year		144,183		203,099

Analysis of cash and cash equivalents and of net debt

	At 1 April 2021 £	Cash flows £	Other non- cash changes £	At 31 March 2022 £
Cash at bank and in hand	203,099	(58,916)	-	144,183
Total cash and cash equivalents	203,099	(58,916)	-	144,183

1 Accounting policies

a) Statutory information

Joint Council for the Welfare of Immigrants is a charitable company limited by guarantee and is incorporated in the United Kingdom.

The registered office address and principal place of business is 441 Caledonian Road, Unit 4a Cally Yard, London, N7 9BG.

b) Basis of preparation

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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. JCWI is now closing-out legal files and billing them in a way that was not done a year ago due to a previous Management strategy. This has translated into substantial legal receipts in the first half of the year and will be based on existing files and information, which have either been billed already or will be billed, therefore we have considerable confidence in them. There is inherently less certainty in the later months of the year. However, the current forecast is not assuming a "best case scenario" so there is potential for an upside as well as a downside, and the forecast cash balances in the second half are sufficiently high that a shortfall would not be cause for concern.

e) Expenditure 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:

- Expenditure on charitable activities includes the costs of delivering services, exhibitions and other educational activities undertaken 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.

Legal Fees

Income from charitable activities includes income recognised as earned as the related services are provided in the form of legal fees.

Training Income

Income from charitable activities includes income recognised as earned as the related services are provided in the form of training fees.

Membership Fees

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.

Donation Income

Donations are recognised in the period in which they are received.

Contract Income

Contract income is recognised over the period of the contract.

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation 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), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, 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.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Grants payable

Grants payable are made to third parties in furtherance of the charity's objects. Single or multi-year grants are accounted for when either the recipient has a reasonable expectation that they will receive a grant and the trustees have agreed to pay the grant without condition, or the recipient has a reasonable expectation that they will receive a grant and that any condition attaching to the grant is outside of the control of the charity.

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

j) 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. Support costs have been apportioned separately between the charity's key activities on the basis of staff time allocated to each activity.

● Casework & Legal Helplines	33%
● Training	1%
● Policy & Campaigns	17%
● Communication & Engagement	20%
● Support costs	27%
● Governance costs	2%

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

k) Operating leases

Rental charges are charged on a straight line basis over the term of the lease.

l) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Fixtures, fittings and equipment	20% reducing balance
● Computer & IT equipment	33% on cost

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

1 Accounting policies (continued)

m) Stock and work in progress

Stock consists of legal case work in progress and is valued at the net realisable value. Provision is made where necessary for irrecoverable amount of work in progress.

n) 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.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account. Cash balances exclude any funds held on behalf of clients (client money).

p) 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.

q) Financial instruments

The charity 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.

r) Pensions

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.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
The A B Charitable Trust	50,000	-	50,000	50,000	-	50,000
Esmee Fairbairn Foundation	50,000	-	50,000	50,000	-	50,000
Esmee Fairbairn Foundation – top up grant	-	-	-	54,000	-	54,000
Hilden Charitable Fund	-	-	-	20,000	-	20,000
Immigrants' Aid Trust	30,000	-	30,000	30,000	-	30,000
Joseph Rowntree Charitable Trust	50,000	-	50,000	12,500	-	12,500
Unbound Philanthropy	50,000	-	50,000	-	-	-
Prism	50,000	-	50,000	-	-	-
General Donations	235,071	-	235,071	101,482	-	101,482
Xmas Appeal	30,201	-	30,201	18,695	-	18,695
	<u>545,272</u>	<u>-</u>	<u>545,272</u>	<u>336,677</u>	<u>-</u>	<u>336,677</u>

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Paul Hamlyn Foundation (Covid)	-	-	-	-	20,000	20,000
Esmée Fairbairn (Covid)	-	-	-	-	25,000	25,000
Sub-total	-	-	-	-	45,000	45,000
Case work and legal helplines						
Grants and donations:						
British Red Cross	-	-	-	-	15,600	15,600
Trust for London	-	37,500	37,500	-	42,080	42,080
Barings Foundation	-	-	-	-	40,000	40,000
Community Justice Fund (Access to Justice)	-	-	-	-	75,000	75,000
The Legal Education Foundation (Justice First Fellowship)	-	44,698	44,698	-	16,453	16,453
H, A Ec C Kroch Foundation (Client Matrix Chambers)	-	909	909	-	700	700
The Methodist Church	-	5,000	5,000	-	-	-
	-	390	390	-	-	-
Contract income:						
UNISON – Advice line for members	25,500	-	25,500	25,500	-	25,500
Legal aid and certificated case fees	83,502	-	83,502	124,790	-	124,790
Private legal case fees	5,612	-	5,612	-	-	-
Articles and Talks	-	-	-	292	-	292
Sub-total for case work and legal helplines	114,614	88,497	203,111	150,582	189,833	340,415
Training						
Training fees	17,468	-	17,468	13,196	-	13,196
Publication sales	-	-	-	824	-	824
Sub-total for training	17,468	-	17,468	14,020	-	14,020
Policy and campaigns						
Grants and donations:						
British Red Cross	-	-	-	-	16,000	16,000
The Migration Foundation	-	20,000	20,000	-	12,150	12,150
New Philanthropy (Transition Advice Fund)	-	4,371	4,371	-	55,750	55,750
Paul Hamlyn Foundation	-	60,000	60,000	-	37,400	37,400
Foxglove Legal	-	-	-	-	29,181	29,181
Refugee Action (Respond and Adapt)	-	-	-	-	30,000	30,000
Sam and Bella Sebba Charitable Trust	-	-	-	-	8,000	8,000
Prism –The 39 Remember and Resist Campaign	-	-	-	-	40,000	40,000
Trust for London	-	12,500	12,500	-	7,920	7,920
Sigrid Rausing Trust	-	30,000	30,000	-	-	-
Unbound Philanthropy	-	-	-	-	100,000	100,000
Strategic Legal Fund via ILPA	-	-	-	-	5,864	5,864
Donations –Hostile Digital Environment	-	-	-	-	2,200	2,200
Donations –Windrush Winter Emergency Appeal	-	-	-	-	38,571	38,571
Donations – Windrush Justice Fund	-	56,614	56,614	-	2,723	2,723
Donations – UKCEN	-	5,194	5,194	-	8,309	8,309
Donations –Monitoring of EU Settlement Scheme	-	-	-	-	19,112	19,112
EPIM –Migrants Rights Centre in Ireland: Rise Up Project	-	1,645	1,645	-	1,762	1,762
Sub-total for policy and campaigns	-	190,324	190,324	-	414,942	414,942

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

Communication and engagement

Grants and donations:

Barrow Cadbury Trust	-	31,000	31,000	-	9,000	9,000
Paul Hamlyn Foundation	-	-	-	-	12,600	12,600
Membership subscriptions	37,041	-	37,041	32,229	-	32,229
Publications & Merchandise	3,296	-	3,296	8,464	-	8,464

Sub-total for communication and engagement

40,337	31,000	71,337	40,693	21,600	62,293
--------	--------	--------	--------	--------	--------

Total income from charitable activities

172,419	309,821	482,240	205,295	671,375	876,670
---------	---------	---------	---------	---------	---------

4 Income from other trading activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Service charges income (IAT)	37,500	-	37,500	3,000	-	3,000
Furlough Grant	-	-	-	8,025	-	8,025
	37,500	-	37,500	11,025	-	11,025

Income from other trading activities in 2022, totalling £37,500, was all attributed to unrestricted funds (2021: £11,025).

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

5a Analysis of expenditure (current year)

	Charitable activities								
	Raising funds	Casework & legal helplines	Training	Policy & campaigns	Communication & engagement	Governance costs	Support costs	2022 Total	2021 Total
	£	£	£	£	£	£	£	£	£
Staff costs (Note 8)	-	360,866	8,070	163,947	157,479	13,580	169,161	873,103	853,020
Legal casework costs	-	46,433	-	-	-	-	-	46,433	60,750
Training	-	-	7,657	-	-	-	-	7,657	7,228
Premises and equipment	-	-	-	-	-	-	59,691	59,691	38,267
Windrush grant payments	-	-	-	-	35,374	-	-	35,374	22,000
Other direct costs	-	-	-	40,252	56,590	1,077	-	97,919	73,744
Communications and IT	-	-	-	-	-	-	13,348	13,348	24,565
Legal and professional	-	-	-	-	-	3,081	-	3,081	19,348
Accountancy	-	-	-	-	-	-	30,548	30,548	29,022
Other office costs	-	-	-	-	-	-	37,782	37,782	26,527
Depreciation	-	-	-	-	-	-	12,157	12,157	11,153
Audit fees	-	-	-	-	-	-	7,724	7,724	4,467
	-	407,299	15,727	204,199	249,443	17,738	330,411	1,224,817	1,170,091
Support costs	-	195,062	3,981	51,751	79,617	-	(330,411)	-	-
Governance costs	-	10,472	214	2,778	4,274	(17,738)	-	-	-
Total expenditure 2022	-	612,833	19,922	258,728	333,334	-	-	1,224,817	
Total expenditure 2021	15,418	578,434	53,045	374,629	148,565	-	-		1,170,091

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

5b Analysis of expenditure (prior year)

	Charitable activities							2021 Total £
	Raising funds £	Casework & legal helplines £	Training £	Policy & campaigns £	Communication & engagement £	Governance costs £	Support costs £	
Staff costs (Note 8)	13,687	396,920	22,323	276,638	108,523	13,687	21,242	853,020
Legal casework costs	-	60,750	-	-	-	-	-	60,750
Training	-	-	7,228	-	-	-	-	7,228
Premises and equipment	-	12,675	2,506	-	-	-	23,086	38,267
Windrush grant payments	-	-	-	22,000	-	-	-	22,000
Other direct costs	-	23,272	15,795	18,869	15,808	-	-	73,744
Communications and IT	-	-	-	-	-	-	24,565	24,565
Legal and professional	-	-	-	-	-	-	19,348	19,348
Accountancy	-	-	-	-	-	-	29,022	29,022
Other office costs	-	-	-	-	-	-	26,527	26,527
Depreciation	-	-	-	-	-	-	11,153	11,153
Audit fees	-	-	-	-	-	4,467	-	4,467
	13,687	493,617	47,852	317,507	124,331	18,154	154,943	1,170,091
Support costs	1,549	75,923	4,648	51,131	21,692	-	(154,943)	-
Governance costs	182	8,894	545	5,991	2,542	(18,154)	-	-
Total expenditure 2021	15,418	578,434	53,045	374,629	148,565	-	-	1,170,091

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

6a Grant making (current year)

Grants amounting to £35,374 were made in connection with the Winter Windrush Emergency Appeal (2021: nil)

7 Net (expenditure) / income for the year

This is stated after charging:

	2022 £	2021 £
Depreciation	12,157	11,153
Auditor's remuneration		
Audit	7,724	4,467

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	764,790	751,109
Social security costs	78,989	73,103
Pension costs	29,324	28,808
	873,103	853,020

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2022 No.	2021 No.
£60,000 – £69,999	-	1

The key management personnel of the charity comprise the Chief Executive Office, Legal Director, Policy Director and Communications Director. The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £203,845 (2021: £176,617). The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil). No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

Trustee expenses paid for the year ended 31 March 2022: £66 (2021: nil).

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 22 (2021: 21).

Staff are split across the activities of the charity as follows (full time equivalent basis):

	2022 No.	2021 No.
Case work and legal help lines	9.8	9.6
Training	0.2	0.6
Policy and campaigns	2.6	6.4
Communication & engagement	4.0	2.7
Fundraising	–	0.2
Governance	0.2	0.2
Administration and support	3.8	0.7
	<u>20.6</u>	<u>20.4</u>

10 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 £11,229 (2021 – £14,895). The following transactions took place during the year between JCWI and IAT:

JCWI rents premises owned by IAT at 441 Caledonian Rd, London, for which annual rent of £30,000 (2021 – £30,000) is payable.

JCWI also receives a donation of £30,000 (2021 – £30,000) for rent from IAT.

JCWI charged £37,500 (2021 – £3,000) for administration expenses to IAT.

JCWI charged £71,120 for relocation and premises costs to IAT.

11 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

12 Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At the start of the year	35,550	35,550
Additions in year	3,368	3,368
At the end of the year	38,918	38,918
Depreciation		
At the start of the year	18,375	18,375
Charge for the year	12,157	12,157
At the end of the year	30,532	30,532
Net book value		
At the end of the year	8,386	8,386
At the start of the year	17,175	17,175

All of the above assets are used for charitable purposes.

13 Stock

	2022 £	2021 £
Legal cases – Work in progress	162,437	138,185
	162,437	138,185

14 Debtors

	2022 £	2021 £
Trade debtors	100,188	283,381
Unbilled disbursements	200,346	123,204
Prepayments	11,283	9,674
Accrued income	18,143	62,805
	329,960	479,064

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	76,055	106,907
Taxation and social security	26,113	27,738
Other creditors	1,046	8,761
Accruals	12,000	4,560
Deferred income (note 15)	14,875	14,875
	130,089	162,841

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

15 Deferred income

The deferred income relates to contract income of £14,875 received from UNISON in advance for helpline work to be carried out in 2022 (2021: £14,875).

	2022 £	2021 £
Balance at the beginning of the year	14,875	16,534
Amount released to income in the year	(14,875)	(16,534)
Amount deferred in the year	14,875	14,875
Balance at the end of the year	<u>14,875</u>	<u>14,875</u>

16 Pension scheme

The pension cost charge represents contributions payable by the charity to the fund and amounted to £29,324 (2021: £28,808). The charity had accrued pension contributions of £3,857 (2021: £3,655).

17a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	8,386	–	–	8,386
Net current assets	344,097	42,441	119,953	506,491
Net assets at 31 March 2022	<u>352,483</u>	<u>42,441</u>	<u>119,953</u>	<u>514,877</u>

17b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	17,175	–	–	17,175
Net current assets	396,133	44,375	216,999	657,507
Net assets at 31 March 2021	<u>413,308</u>	<u>44,375</u>	<u>216,999</u>	<u>674,682</u>

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

18a Movements in funds (current year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
Restricted funds:					
Case work and legal helplines:					
Trust for London	-	37,500	(36,632)	-	868
Barings Foundation	-	-	-	-	-
Community Justice Fund (Access to Justice)	8,333	-	(8,333)	-	-
The Legal Education Foundation (Justice First Fellowship)	721	44,698	(45,419)	-	-
H, A & C Kroch Foundation (Client Support)	100	909	(500)	-	509
Matrix Chambers Ltd	-	5,000	(3,796)	-	1,204
The Methodist Church	-	390			390
Policy and campaigns:					
The Greater London Authority	6,000	-	-	-	6,000
The Migration Foundation	-	20,000	(1,715)	(18,285)	-
New Philanthropy (Transition Advice Fund)	13,937	4,371	(18,308)	-	-
Paul Hamlyn Foundation	4,462	-	(4,514)	-	(52)
Paul Hamlyn Foundation – Shared Ground	-	60,000	(12,436)	-	47,564
Foxglove Legal	9,727	-	(9,727)	-	-
Refugee Action (Respond and Adapt)	15,000	-	(14,068)	-	932
Sam and Bella Sebba Charitable Trust	-	-	(6,630)	6,630	-
Prism – The 39 Remember and Resist campaign	28,710	-	(27,205)	-	1,505
Trust for London	-	12,500	(8,027)	-	4,473
Unbound Philanthropy	66,666	-	-	(66,666)	-
Sigrid Rausing Trust	-	30,000	(11,803)	-	18,197
Donations – Hostile digital environment	2,201	-	-	-	2,201
Donations – Windrush Justice Fund	3,308	56,614	(27,966)	-	31,956
Donations – Windrush Winter Emergency Appeal	23,571	-	(23,571)	-	-
Donations – UKCEN	13,511	5,194	(36,646)	17,941	-
Donations – EEA Citizens Rights Litigation	1,403	-	-	-	1,403
Donations – Monitoring of EU Settlement Scheme	17,587	-	(16,182)	-	1,405
EPIM – Migrants Rights Centre in Ireland: Rise Up project	1,762	1,645	(3,407)	-	-
Communication:					
Barrow Cadbury Trust	-	31,000	(29,602)	-	1,398
Paul Hamlyn Foundation	-	-	-	-	-
Total restricted funds	216,999	309,821	(346,487)	(60,380)	119,953

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

Unrestricted funds:					
Designated funds:					
Migrant Defence fund	44,375	-	(1,934)	-	42,441
General funds	413,308	755,191	(876,396)	60,380	352,483
Total unrestricted funds	457,683	755,191	(878,330)	60,380	394,924
Total funds	674,682	1,065,012	(1,224,817)	-	514,877

Transfers – Unbound Philanthropy funding changed from restricted to unrestricted
The Migration foundation and Sam and Bella Sebba Trust grants were used to support UKCEN which resulted in a deficit of £6,286. A transfer of £6,286 from unrestricted to restricted funds was made to cover this.

The narrative to explain the purpose of each fund is given at the foot of the note below.

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

18b Movements in funds (prior year)

	At 1 April 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
Restricted funds:					
Paul Hamlyn (Covid fund)	-	20,000	(7,214)	(12,786)	-
Esme Fairbairn (Covid Fund)	-	25,000	(25,000)	-	-
Case work and legal helplines:					
British Red Cross	15,559	15,600	(31,159)	-	-
Trust for London	-	42,080	(42,080)	-	-
Barings Foundation	-	40,000	(40,000)	-	-
Community Justice Fund (Access to Justice)	-	75,000	(66,667)	-	8,333
The Legal Education Foundation (Justice First Fellowship)	-	16,453	(14,985)	(747)	721
H, A & C Kroch Foundation (Client Support)	-	700	(600)	-	100
	-	-	-	-	-
Policy and campaigns:					
British Red Cross	3,053	16,000	(19,053)	-	-
The Greater London Authority	6,000	-	-	-	6,000
The Migration Foundation	12,150	12,150	(24,300)	-	-
New Philanthropy (Transition Advice Fund)	15,683	55,750	(57,496)	-	13,937
Paul Hamlyn Foundation	10,394	37,400	(43,332)	-	4,462
Foxglove Legal	-	29,181	(19,454)	-	9,727
Refugee Action (Respond and Adapt)	-	30,000	(15,000)	-	15,000
Sam and Bella Sebba Charitable Trust	4,000	8,000	(12,000)	-	-
Prism – The 39 Remember and Resist campaign	-	40,000	(11,290)	-	28,710
Trust for London	-	7,920	(7,920)	-	-
Unbound Philanthropy	13,736	100,000	(47,070)	-	66,666
Strategic Legal Fund via ILPA	-	5,864	(5,864)	-	-
Donations – Hostile digital environment	-	2,201	-	-	2,201
Donations – Windrush Justice Fund	7,585	2,723	(7,000)	-	3,308
Donations – Windrush Winter Emergency Appeal	-	38,571	(15,000)	-	23,571
Donations – UKCEN	12,793	8,309	(7,591)	-	13,511
Donations – EEA Citizens Rights Litigation	1,403	-	-	-	1,403
Donations – Monitoring of EU Settlement Scheme	-	19,112	(1,525)	-	17,587
EPIM – Migrants Rights Centre in Ireland: Rise Up project	-	1,762	-	-	1,762
Communication:					
Barrow Cadbury Trust	7,647	9,000	(16,647)	-	-
Paul Hamlyn Foundation	14,393	12,600	(26,993)	-	-
Total restricted funds	124,395	671,375	(565,238)	(13,533)	216,999

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

Unrestricted funds:					
Designated funds:					
Migrant Defence fund	49,813	-	(15,889)	10,451	44,375
Fair value reserve	-	-	-	-	-
Revaluation reserve	-	-	-	-	-
General funds	446,193	552,997	(588,964)	3,082	413,308
Total unrestricted funds	496,006	552,997	(604,853)	13,533	457,683
Total funds	620,401	1,224,372	(1,170,091)	-	674,682

Purposes of restricted funds

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.

Community Justice Fund (Access to Justice)

A pooled fund to support the specialist legal welfare advice sector in its response to COVID19.

The Legal Education Foundation

Funding for one Justice First Fellowship.

H,A & C Kroch Foundation

Grant to help people on low incomes or who may have medical needs, be victims of domestic violence or are homeless.

Matrix Chambers

Funding to research and produce a guide on instructing and interacting with lawyers.

The Methodist Church

Hardship funding to help people on very low incomes.

Policy and campaigns:

British Red Cross

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

Foxglove Legal

Strategic legal and policy work focused on the development and use of algorithmic decision making in the immigration and asylum system.

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

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.

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.

New Philanthropy

Evidence-led advocacy and campaigning work to improve outcomes under the European Settlement Scheme.

Paul Hamlyn Foundation

Funding provided for public affairs, advocacy and engagement work.

Refugee Action

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

Sam and Bella Sebba Charitable Trust

Supporting UKCEN, a volunteer-powered group providing advice and support to European Citizens after Brexit.

Prism

Grant to support Remember and Resist to fund a public education campaign about the experiences and inequalities facing East and South East Asian communities.

Trust for London

Running the Irregular Migrants' Helpline and engaging in evidence-based policy advocacy with and on behalf of people with insecure immigration status.

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.

Sigrid Rausing Trust

Funding to support the Windrush Winter Emergency Appeal

Donations – Windrush Justice Fund

Contributions to the 'Windrush Justice Fund', which are 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 – EEA Citizens Rights Legislation

Donations made to support our successful legal challenge against changes made to the EEA Settlement scheme.

Communication:

Barrow Cadbury Trust

Strategic communications work.

Paul Hamlyn Foundation

Funding provided for public affairs, advocacy and engagement work.

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2022

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.

19 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property 2022 £	2021 £	Equipment 2022 £	2021 £
Less than one year	30,000	-	-	-
One to five years	-	-	-	-
Over five years	-	-	-	-
	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>-</u>

20 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.