

Company number: 02700424

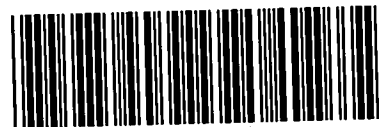
Charity number: 1117513

Joint Council for the Welfare of Immigrants

Report and financial statements

For the year ended 31 March 2023

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Report of the Trustees

For the year ended 31 March 2023

The trustees are pleased to present their annual directors' report, accompanied by the financial statements of the charity for the year ended 31st March 2023, 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).

MESSAGE FROM OUR TRUSTEES

At JCWI we support people who move to have fulfilling lives in the UK. People have always moved. We move because we choose to or because there is no other choice.

Given the UK's colonial history, for many migrant and racialised communities in the UK, 'we are here because they were there'. Yet successive governments have made building a home here as difficult as possible through 'hostile environment' policies and racist immigration laws. Rather than enabling the safe movement of people and their ability to then settle and thrive, these laws and policies do untold harm to migrants, their families, and wider communities. Meanwhile, it is increasingly difficult for people to find advice, know their rights, and get justice.

Every day, this organisation commits to transforming the lives of people who move – focusing on those facing the sharpest edges of border violence and racial oppression.

For over fifty years, we fight oppressive immigration policies through advocacy, legal representation, and strategic communications. The commitment, passion and expertise of our team has been central to this, and we offer them our profound thanks for all they have done to keep JCWI delivering on our ambitions. So too we are deeply grateful for our clients, who have worked in partnership with us in the fight for a fairer migration system. But the fight continues. Our work is not easy, and while we can point to transformative changes, the reality is that we are far from an immigration system that is centred on compassion and humanity, rather than hostility and cruelty. This is why our work, and the work of our partners, is ever so crucial and desperately needed. Together, we can make migrant justice a reality.

Thank you.

OUR PURPOSE AND ACTIVITIES

Since 1967, JCWI has been challenging laws and policies that lead to discrimination, destitution, and the denial of rights for people who move. We provide award-winning legal aid representation to the people who need it most, focusing on representing the most marginalised migrants. And we are building a community-driven and lived-experience led movement for migrant justice. JCWI is a member organisation; a member may be an individual, a corporate body, or an individual or corporate body representing an organisation which is not incorporated.

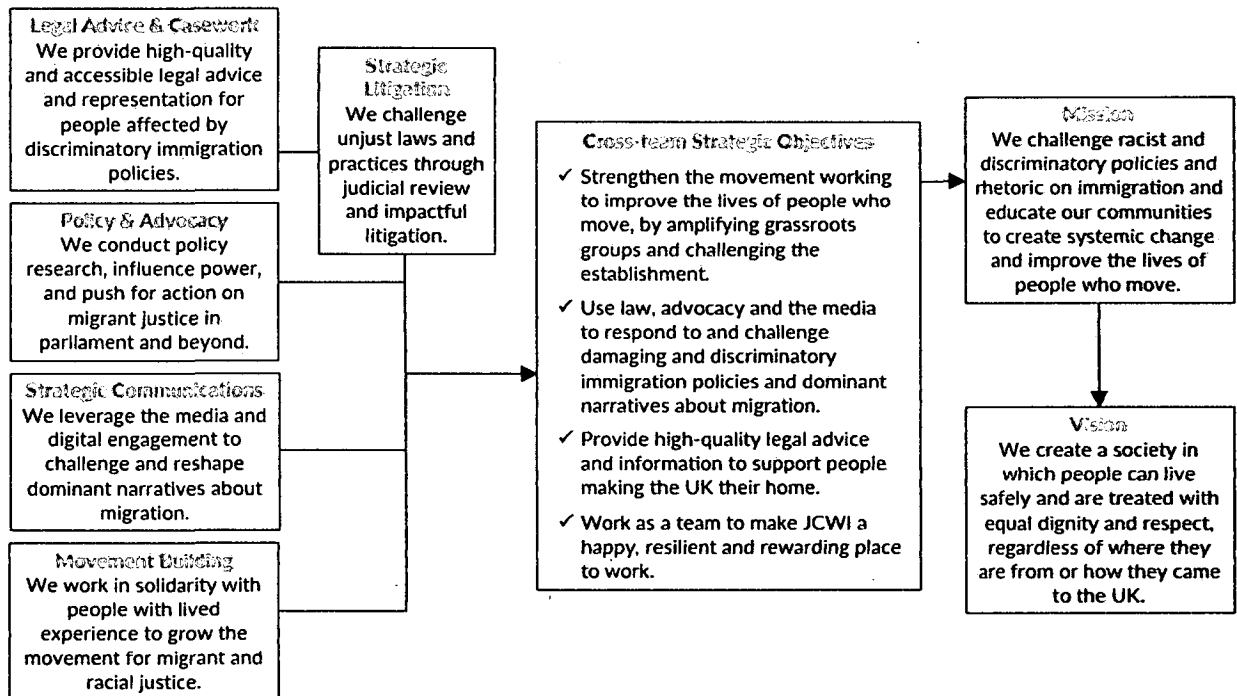
Our Vision

A society in which people are able to live safely and are treated with equal dignity and respect, regardless of where they are from or how they came to the UK.

Mission

Support people to have fulfilling lives in the UK. We challenge racist and discriminatory policies and rhetoric on immigration and educate our communities to create systemic change and improve the lives of people who move, whether they move by force or by choice.

Our Work



In late 2022 and early 2023 JCWI refreshed our organisational strategy. The result is a five-year organisational strategy underpinned by our key values of justice, equality, humanity, solidarity, creativity and accountability with four key objectives: to provide legal advice and casework, including strategic litigation, to advocate and influence policy, to undertake strategic communications and to build a wider movement committed to improving migrants' rights. People with lived-experience remains at the very heart of what JCWI does and in the coming year we will focus on further integrating their voices by developing a lived experience strategy and strengthening user involvement throughout the organization.

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.

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.

Report of the Trustees

For the year ended 31 March 2023

OUR IMPACT

1. Legal Advice & Casework

Between 1 April 2022 and 31 March 2023, and under challenging, and ever-changing circumstances, our team of caseworkers and solicitors responded to 746 urgent calls to our anonymous helpline.

Through the helpline, our clients shared with us specific areas that were increasingly challenging for them that helped us build stronger advocacy and communications efforts:

- It became obvious that it was now even more difficult to obtain representation, especially under legal aid. As a result, JCWI became a founding member in an important new movement of legal aid providers seeking better provision. We submitted a legal aid consultation and attended meetings, using knowledge gathered from these outreach services to inform our demands for better provision of legal aid.
- We noted the increase in implicit withdrawals and carried out communications, knowledge-sharing and investigation of strategic litigation as a result.
- We noted the fee waiver mechanism was not well understood and promoted our resources regarding this. We fed into our advocacy work regarding fee waivers using our knowledge from callers delaying applications (and sometimes falling out of status) due to the expense of the fees.
- We fed this knowledge into consultation responses on the Illegal Migration Act, as it is important to understand the context in which the Act would operate.

Advice offered through call lines, in detention centres, workshops, training:

- Our Irregular Migrant Helpline (IML), an adviceline rota set up to provide confidential legal advice to undocumented migrants advised around 20 callers a week.
- We provided outreach advice to asylum seekers and victims of Gender Based Violence who are service users of the Red Cross.
- We also ran an adviceline for Unison which often advises people on the 'right to work' checks that employers make under the Hostile Environment policies as well as on what to do if they lose their job and their visa is attached to their work.
- We ran regular outreach advice clinics with the Red Cross Destitution Centre and West London Welcome, and one-off sessions at Queer Migrant Pride and Migrant Connections Festival in South London, as well as holding regular legal advice sessions at Yarl's Wood Removal Centre, the detention centre in Bedford where people are held before being deported.
- The legal team has also run training sessions on the basics of immigration law and principles for other advice and support providers including Islington Citizens Advice Bureau and Freedom from Torture, to individuals managing their own cases. Through outreach advice, we aim to widen the reach of our knowledge and skills and extend support available for disadvantaged communities.

We represent clients on a wide range of cases: making asylum claims for victims of trafficking; gaining formal leave to remain in the UK for people who have been living here undocumented, sometimes for decades; winning appeals for people who have refused asylum multiple times in the past; and often, once a client is granted refugee status, continuing to fight for the Home Office to grant leave for their family, winning cases to allow people's wives, husbands, families and children to join them to build their life in the UK.

The messages from the clients themselves are the best testament of our success. JS claimed asylum as a *Kashmiri separatist from Pakistan*. A JCWI lawyer fought for him to get refugee status, and when that was recognized, to claim Indefinite Leave to Remain. More recently JCWI lawyers advised JS on how to claim citizenship. When he got it, he got back in touch: *I'm now a ceremonial citizen. It's only been possible*

because of your great representation and help. I've no such words to thank you enough.

2. Advocacy and Communications

Our work has prioritised the following key themes this year:

Rights of migrant workers - 'Work It Out' campaign to advocate for the rights, safety and dignity of migrant workers: The 'Work It Out' campaign focuses on the advancement of migrant workers' rights; leading two roundtables held in Spring 2022, we looked at the risks facing migrant gig economy workers. Allowing us to represent a diverse mix of groups, the roundtables were used to amplify migrant workers' voices, build a coalition, and share knowledge about local and national strategies that can be done, specifically learning from worker-led French organisations. Connecting migrants and unions, we additionally coordinated a union "Migrant Worker Pledge", which 22 unions signed, to demonstrate their solidarity for often overlooked migrant worker rights, including those who are undocumented. On International Workers' Day 2023, we also partnered with Migrants Rights Network and Migrants at Work to stage a banner drop on Westminster Bridge which read "migrants' rights are workers' rights". A success, we shone a light on migrant workers in the labour movement and the inherent links between worker and migrant justice.

Rights of undocumented migrants - 'We Are Here' campaign for shorter routes to settlement, to prevent people from being pushed out of status and into destitution: Following extensive research and consultation with people with lived experience of living without legal immigration status that led to the publication of our 2021 report 'We Are Here', we developed a three-year campaign strategy focusing on our key policy asks. In 2022-23, we focused on a campaign for shorter routes to settlement to prevent people from being pushed out of status and into destitution, in coalition with other groups including Praxis and GMIAU with whom we published a joint briefing.

Right to asylum - resisting the Nationality and Borders Act, Illegal Migration Bill and the Rwanda plan: 2022-23 saw multiple attacks to the right to seek asylum in the UK, including the Nationality and Borders Act 2022 and the MoU to send people seeking asylum to Rwanda without the ability to return to the UK despite a successful asylum claim. Towards the end of the year, we also began fighting plans for further legislative attacks in the Illegal Migration Bill, which represents the strongest attack on the right to asylum since the inception of the UN Refugee Convention. We conducted joint campaigning and parliamentary advocacy with a coalition of other asylum, migrants' rights, and human rights groups.

Climate Justice is Migrant Justice: In partnership with the *Climate and Migration Coalition*, JCWI is working to address the intersections between migrant justice and climate justice, to ensure that people who have to move because of the impacts of climate change are able to do so, the narrative around climate change stops casting migration as a negative consequence of climate change and climate activists join the migrants-rights movement. We have begun to use climate justice arguments in our legal work following a rare grant which disclosure said had relied on this point.

Report of the Trustees

For the year ended 31 March 2023

Centring lived experience – Lived Experience Advisory Board: JCWI's organisational strategy has been shaped by people's voices through establishment of an advisory board of people with lived experiences of the immigration system. The eight individuals on the Board have distinct immigration experiences such as going through the asylum system as a child, being undocumented, being on the 10-year route and having NRP. A range of intersecting identities, they're paid and provided with the equipment needed to participate in the project. In January 2023, a successful parliamentary advocacy training was run for people with immigration experience and was attended by 20 people. We covered local MP engagement, how to use Parliament as a tool for change, and successful migrant-led parliamentary campaigns. They also received media training by our Communications team and platformed their stories in the media such as the *Metro*, *Guardian*, and *Channel 4* news. In the last year, former clients have undertaken opportunities to write pieces in the media which builds a compelling migrants' rights reform case.

Strengthening the migrant justice movement - Migrants Champion Network: The Migrants Champion Network was launched and is comprised of local councillors from different political parties who defend and extend migrant's rights. Since publicly launching in February 2023, the network has expanded. The Migrants Champions have passed a motion, at their council, to pledge commitment to residents, no matter their immigration status or length of time in the UK. As a point of contact for migrant constituents, they have oversight over local authority policies relating to migrants. We have supported councillors to advocate for migrants' rights in media and public settings; we frequently connect Champions with journalists to comment on stories or write op-eds for the local press. One example of the network's increasing visibility is the invitation to this year's Local Government Association conference. The network's core objective is to expand the local decision-makers' power, instead of national ones, and collaborate between progressive councillors. Additional to the network's enthusiastic commitment, the uptake among local councillors has been encouraging.

OUR YEAR IN NUMBERS

We saw another year of innovation and success with our approach to digital media. Our audiences continued to grow significantly over the year. Our email list grew by 20% from 17,800 to 21,366. Our Twitter (now X) audience grew by 19.4% from 40,700 to 48,599. Our Instagram audience grew by 37% from 3,820 followers to 5,230. As a result, 92 new members joined the organisation, meaning for two years in a row JCWI's membership has grown and we now have more than 600 members.

Our spokespeople made over 50 appearances in broadcast media, with a total of 200 comments and appearances across the year.

We also secured funding for and kicked off the development of a new website which we hope will enable the organisation to reach greater digital maturity, improve the accessibility of our web content and fit smoothly into our current digital architecture.

3. TRAINING

JCWI has been a provider of professional legal training for over 50 years. Our courses are continually assessed to ensure that they are up to date with all relevant changes in immigration law and practice. Our trainers are experienced practitioners, including barristers and solicitors with a wealth of practical knowledge, which they bring to our courses through our unique participatory training method.

Between 1 April 2022 and 31 March 2023, we ran 26 trainings course and trained 116 delegates. We provided bespoke training for legal organizations and provided in-house training to *Citizens Advice*, universities, and other organisations. This work strengthens our movement and allows us to build stronger relationships with the grassroots groups that keep our movement going.

MEASURING OUR SUCCESS

During 2023, JCWI implemented a strategic programme to improve our approach to performance reporting. The Board receive regular reports on progress against the Strategy and delivery of programmes. In 2024, we will work to develop an improved set of performance indicators based on our Theory of Change to ensure that we are delivering against what we have committed to doing and to support our drive for continuous quality improvement.

Our People

JCWI employ over 20 staff and have more than 600 members, all of whom play a pivotal role in the movement, to make migrant justice a reality. We employ skilled, experienced, and passionate solicitors, policy and advocacy experts, communications specialists and support workers who deliver our critical services through face-to-face services, by telephone or online in England and, ensure that the evidence we get from working with people translated into our campaigns. We also have a dedicated team providing support functions that ensure the organisation is enabled to deliver on our strategy. In 2023, we began a program to strengthen our fundraising and grant management capacity with the addition of a new member focused on this area.

Our people are our greatest asset, and we are proud both of our benefits package and to ensuring that we achieve equity across the organisation by improving terms and condition. In 2024, we will continue to focus on staff wellbeing as pressures both in the sector and in the political, legal, and economic landscape continue to escalate.

At JCWI, our unions are central to the work we do, and we continue to develop ways of working that strengthen our collective missions, demonstrates our care for our team, reflects our social justice values and recognises the challenges facing JCWI.

Report of the Trustees

For the year ended 31 March 2023

LOOKING FORWARD

Over the coming year JCWI will implement our new strategy and directorate operational plans in order to continue to deliver on our four key objectives:

- provide specialist, high-quality legal advice and undertake casework on behalf of the most vulnerable and at-risk individuals subject to immigration control;
- advocate, communicate and campaign for a fairer, more just immigration system;
- and build an accessible, reliable body of evidence about the need for urgent reform;
- build a movement for change around the migration system.

In addition to your planned work on these objectives, we know we will need to remain agile to respond to the ever changing environment and changing political context that directly impacts our clients. It is likely that we will see an increase both in needs and the complexities of those needs as our clients are already the most marginalised populations as global poverty increases and inequalities rise.

Internally we are planning an ambitious program of work to strengthen our governance systems and build a comprehensive governance framework across the organisation, we will also seek to embed service user voices more firmly in the organisation and strengthen our organisational culture. Central to this will be the recruitment of a permanent Executive Director and working to ensure our team are well supported and valued in our organisation. The culture of our organisation is crucial to all that we do, and we will continue to invest in making JCWI a better place to work and a more sustainable, resilient organisation.

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. We are committed to fair, honest, and open fundraising and are grateful to our funders for their continued support for and belief in our work and our vision. We are regulated by OISC, #F202100262 and follow the Fundraising Regulator's Code of Fundraising Practice. In 2024, we will be developing a donations policy and fundraising charter to ensure our activities continue to be open, fair, honest, and legal.

Complaints

JCWI has many clients, members and supporters and engages with them through a range of channels, including via our publications, directly via e-mail and through our campaigns. We welcome feedback, including complaints, and commit to learning lessons whenever concerns are raised. Complaints about our fundraising activities are managed via our operations manager with our Executive Director and during 2022, 2023 we have not dealt with any external complaints.

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 must consider the most appropriate policy for investing funds and consider that cash deposits meet their requirements.

Report of the Trustees

For the year ended 31 March 2023

Reserves Policy

The minimum reserves level approved by the Board is that both the measures of cash and unrestricted reserves less restricted reserves (less WIP) should be equal to between three and six months of budgeted expenses.

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 £1,332,157 (as restated 2022 - £1,116,012) and a surplus for the year ended of £75,347 (2022 - deficit £108,805). As at the year-end accounts showed funds of £761,224 (as restated 2022 - £685,877), of which £82,252 (2022 - £119,953) was restricted. The reserves held in unrestricted funds, which have not been designated or invested in fixed assets, at 31st of March 2023 were £638,009 (2022 - £523,483).

Going Concern

To address the issue of Going Concern, JCWI has prepared a Forecast for the remainder of the current year and a projection for 2024-25, broken out between months to check for any peaks or troughs of liquidity. The projection was prepared on a reasonable case basis but was also adjusted to stress test for a worst-case scenario in which only income from grants that were already secured was included. Even under the worst-case scenario the lowest projected cash balance at a month end was £284,000, which is more than sufficient to cover a month's outgoings.

Based on this Forecast and Projection and the assumptions on which they are based, the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Prior Year Adjustments

The comparative year has been adjusted in respect of two asset balances that were not included previously. These are explained below.

During the year 2022-23 £127,000 of unbilled fees and recoverable disbursements dating from prior years were identified and recognised as an asset. Of these, £7,000 built up during 2021-22 and £120,000 had built up prior to 31 March 2021. The prior year's statement of financial activities and the reserves as at 31 March 2021 and 2022 have been restated to reflect this.

In addition, it was found during the year 2022-23 that a Gift Aid receivable of £44,000 had not been included in the results to 31 March 2022. This is now included in the restated comparatives.

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.

Report of the Trustees

For the year ended 31 March 2023

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.

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.

Board Committees

The EC has set up three Board sub-committees to deliver on its governance responsibilities. These are: People and Culture, Fundraising and Finance and Governance. We take our governance responsibilities seriously and in 2023 began a program to strengthen our governance framework to ensure that it is compliant and fit for purpose.

Governance Committee

Supports the Board with the management of risk and maintenance of systems of internal control to assure effective management control and oversight. It also supports the Board by monitoring our external-facing activities.

Finance and Fundraising Committee

Supports the Board with management of finances, internal financial controls and financial probity, it also monitors our fundraising activities to make sure they remain in-line with our stated strategic objectives and compliant.

People and Culture Committee

Supports the Board to ensure that human resources are adequate, and effectively allocated across JCWI and that internal HR systems and processes are suitable for the delivery of JCWI's charitable purposes. The PCS also supports the Board in determining policies in relation to terms and conditions of employment (including remuneration) for staff and works to strengthen organisational culture and wellbeing of staff.

Organisation

Directors have overall responsibility for the strategy, direction, management, budget, and control of the charity. The Board consists of twelve members who give their time on a voluntary basis, receiving no remuneration or other benefits. Out-of-pocket expenses, along with any other costs incurred by trustees in the furtherance of their duties, are repaid by the charity in line with the Trustee Expenses Policy. Details of these expenses are set out in note 8 to the financial statements. Our Trustees are recruited using open recruitment processes. Vacant positions are advertised and promoted externally through relevant networks. The emphasis is both on having the skills and experience, particularly including lived experience and to ensuring that JCWI honours our commitment to anti-oppressive practices. The

Report of the Trustees

For the year ended 31 March 2023

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.

Trustee terms of office is two, three-year terms. Trustees complete an induction programme and are expected to adhere to JCWI Trustee Code of Conduct. The Board meets at minimum four times a year, with equal or more Subcommittee meetings.

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 policies are introduced to the activities of the charity by the existing Trustees. Training is made available as and when required. In 2024 we are developing a formal trustee induction programme to strengthen our onboarding of new team members.

Related Parties

Minoo Jalali-Naini is a trustee of both JCWI and the Immigrants' Aid Trust (IAT) during the year.

Pay Policy

JCWI uses the NJC Scale for all staff positions. All salaries are commensurate with roles and experience and are subject to external evaluation every three years. Only one salary was £65,000 or over per year.

Risk Management

JCWI recognise that taking risks is an inherent part of our operations for us to deliver on our strategic plans. In 2023, we began a programme of work to strengthen our risk framework and ensure that risk is managed within the Board-agreed appetite and tolerance whilst supporting colleagues to take a consistent approach to identifying and managing risk. JCWI consider all risk against the risk to the organisation, its people, and the delivery of our strategic aims. Organisationally, we recognise five risk areas: Governance; Operational; Financial; External; and Regulatory and Compliance. JCWI's strategic risk are those key risks to the delivery of our strategy and strategic plans, meaning that we are less able unable to deliver our goals, for example, financial challenges or changes in the political or legislative environment in which we work.

Trustees decide the risk tolerance that JCWI can face and review this regularly and then senior leadership team and the Executive Director set the operational effectiveness of the risk management and internal control systems. All subcommittees review their thematic risk area quarterly and then the Governance Subcommittee reviews the entire risk register alongside the risk management and internal control systems and it reports to Board to ensure any required actions are taken.

The following table shows our principal risks, and the mitigation measures in place. This is a summary of the more detailed risk register.

Risk Category	Risk detail	Controls
Financial	Internal and external financial pressures result in a greater level of financial risk to JCWI. These range from inflationary cost pressures, challenges	<ul style="list-style-type: none">Processes in place for budgeting, financial modelling, reporting, and forecasting to allow leadership to make timely decisions.Improved financial controls in place.

Report of the Trustees

For the year ended 31 March 2023

	and complexities of legal billing and greater competition and uncertainty in fundraising.	<ul style="list-style-type: none"> • Fundraising strategy in development and more detailed fundraising information being to be monitored. • Strategic plan realistically costed-out and annual budget to reflect this. • Annual business plan and financial projections being produced.
Governance	Risks related to JCWI's ethical and legal management and the transparency and accuracy of our performance means that we cannot reliably realise our objectives, address uncertainty and act with integration. For example, if a clear strategy is absent, there are ineffective control controls in place, there is an inappropriate organizational structure, lack of reporting structure or trustees do not have the relevant skills.	<ul style="list-style-type: none"> • 5-year strategy cycle in place with strategic goals and priorities. • Annual business and operations plan in place with strong organisational budget oversight. • Quarterly monitoring of outcomes and impact. • Quarterly Board reports, performance reports, finance reports produced, and regular staff and service user feedback obtained. • Robust trustee induction and regular training opportunities. • Informative and effective Board papers • Membership of NCVO.
External Environment	Risks in the external environment (political, economic, social, technical, legal, environmental) impact on JCWI's ability to deliver on its strategic aims. These could include an increasingly turbulent political environment and multiple competing policy priorities such as due to a general election, changes in government policy, or reputational challenges due to harm to service users.	<ul style="list-style-type: none"> • JCWI can galvanise a broad movement in our sector towards our campaign and policy aims. • Regular partnership and network information sharing with other organisations in our sector. • Rigorous monitoring of policy combined with proactive advocacy, campaigning and communications work to challenge and prevent adverse policy changes. Legal representation to avoid or mitigate impact. • External audit and regular reporting ensure compliance with regulations and allows for complete transparency about JCWI activity and finances. • Horizon scanning quarterly provided to board and SLT. • Risk is a standing item on board meeting agenda.
Operational	Risks that arise for example from inadequate or failed	<ul style="list-style-type: none"> • Up to date and relevant organizational policies & procedures. • Cybersecurity insurance in place.

Report of the Trustees

For the year ended 31 March 2023

	organizational processes, errors, or cybersecurity events that may immediately impact our ability to deliver on our current strategy.	<ul style="list-style-type: none"> • Business continuity plans.
Regulatory and Compliance	<p>Risks that arise from breaking current laws or regulations and or risks that occur as new laws and regulations might impact on JCWI's activities. Examples of breaking current laws might include a data protection breach, legal action or claim of damages (whether merited or unmerited) leading to financial outlay, reputational damage (including with regulators) and/or that consumes significant staff and management time. Risks that new laws or regulations might pose for example include new immigration laws that impact our activities.</p>	<ul style="list-style-type: none"> • Annual appraisal of legal advice staff. • Regular supervision meetings. • Two supervising solicitors to provide oversight & guidance. • Indemnity insurance in place. • Quarterly reporting, annual external audit ensure we have complete information when considering regulatory changes or complying with existing regulations. • Membership of NCVO. • Good working relationships with Charity Commission & Electoral Commission and close monitoring of legislation keeps us up to date on proposed changes. • Trustees to receive quarterly reports on changes in the regulatory environment.

REFERENCE AND ADMINISTRATIVE DETAILS

Company Number: 02700424

Country of Registration: England and Wales

Country of incorporation: United Kingdom

Charity Number: 1117513

Directors and Trustees:

Nath Gbikpi - resigned February 21, 2023

Areeba Hamid - resigned February 21, 2023

Daniel Wilsher- resigned February 21, 2023

Pal Luthra - resigned February 21, 2023

Susan Cueva - resigned February 21, 2023

Alexandra Lopoukhine – Interim Chair, resigned November 25, 2022

Minoo Jalali-Naini

David James (Treasurer)

Louisa Baxter – appointed February 21, 2023 - Interim Chair since May 3, 2023

Rebecca Baron – appointed February 21, 2023

Sveta Shah – appointed February 21, 2023

Alexa Netty – appointed February 21, 2023

Annie Campbell Viswanathan – appointed February 21, 2023

Hannah Wickes – appointed February 21, 2023

Jun Pang – appointed February 21, 2023

Simon Israel – appointed February 21, 2023

Company Secretary: Alexandra Lopoukhine

Senior Management Team:

Alexandra Lopoukhine, Interim Executive Director – appointed December 1, 2022

Paola Uccellari, Interim Executive Director – resigned December 15, 2022

Ravishaan Rahel Muthiah, Communications Director

Enny Choudhury and Laura Smith, Co-Interim Legal Directors

Zehrah Hassan, Advocacy Director, Resigned February 24, 2023

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

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.

Report of the Trustees

For the year ended 31 March 2023

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
20 December 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 2023 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 2023 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.*

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

Independent auditor's report

To the members of

Joint Council for the Welfare of Immigrants

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:
 - 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

Independent auditor's report

To the members of

Joint Council for the Welfare of Immigrants

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.

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)
21 December 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 2023

			2023	Restated		2022
	Note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restated Total £
Income from:						
Grants and donations	2	737,435	40,000	777,435	589,272	589,272
Charitable activities	3	301,328	253,394	554,722	179,418	489,240
Other trading activities	4	-	-	-	37,500	37,500
Total income		1,038,763	293,394	1,332,157	806,190	1,116,012
Expenditure on:						
Charitable activities						
Case work & legal helplines	5a	368,667	215,993	584,659	518,154	612,833
Advocacy	5a	131,598	119,602	251,200	36,522	258,728
Communication & training	5a	382,569	38,381	420,950	323,654	353,256
Total expenditure		882,834	373,976	1,256,810	878,330	1,224,817
Net income / (expenditure) for the year		155,929	(80,582)	75,347	(72,139)	(108,805)
Transfers between funds		(42,881)	42,881	-	60,380	-
Net movement in funds		113,048	(37,701)	75,347	(11,759)	(108,805)
Reconciliation of funds:						
Total funds brought forward		565,924	119,953	685,877	577,683	794,682
Total funds carried forward		678,972	82,252	761,224	565,924	685,877

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 19a to the financial statements.

Joint Council for the Welfare of Immigrants

Balance sheet

Company no. 02700424

As at 31 March 2023

			2023	2022
	Note	£	£	Restated £
Fixed assets:				
Tangible assets	12		–	8,386
			–	8,386
Current assets:				
Unbilled Fees and Recoverable Disbursements	13	523,000	489,783	
Debtors	14	130,587	173,614	
Cash at bank and in hand		304,206	144,183	
		957,793	807,580	
Liabilities:				
Creditors: amounts falling due within one year	15	(196,569)	(130,089)	
Net current assets			761,224	677,491
Total assets less current liabilities			761,224	685,877
Total net assets			761,224	685,877
The funds of the charity:	19a			
Restricted income funds			82,252	119,953
Unrestricted income funds:				
Designated funds		40,963	42,441	
General funds		638,009	523,483	
Total unrestricted funds			678,972	565,924
Total charity funds			761,224	685,877

Approved by the trustees on 20th December 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 2023

	2023 £	£	2022 Restated £	£
Net income / (expenditure) for the year		75,347		(108,805)
Adjustments for:				
Depreciation	8,386		12,157	
Increase in Unbilled Fees & Recoverable Disbursements	(33,217)		(108,394)	
Decrease in debtors	43,027		182,246	
Increase/(decrease) in creditors	66,480		(32,752)	
		<u>84,676</u>		<u>53,257</u>
Net cash used in operating activities		160,023		(55,548)
Cash flows from investing activities:				
Purchase of fixed assets	-		(3,368)	
Net cash used in investing activities		-		(3,368)
Change in cash and cash equivalents in the year		160,023		(58,916)
Cash and cash equivalents at the beginning of the year		144,183		203,099
Cash and cash equivalents at the end of the year		<u>304,206</u>		<u>144,183</u>

Analysis of cash and cash equivalents and of net debt

	At 1 April 2022 £	Cash flows £	Other non- cash changes £	At 31 March 2023 £
Cash at bank and in hand	144,183	160,023	-	304,206
Total cash and cash equivalents	<u>144,183</u>	<u>160,023</u>	<u>-</u>	<u>304,206</u>

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. In arriving at this decision, the trustees have considered in detail the latest forecast for 2023–24 and the latest projection for 2024–25 and particularly their associated cash flows

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 and educational activities undertaken to further the purposes of the charity and their associated support costs
- Irrecoverable VAT is charged as an overhead cost.

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 grants, 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 general 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; there were no operating leases during the year

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

Having reached the end of their useful life, there is a plan, subject to funding, to replace these assets in 2023-24; as a result the small remaining net book value has also been written off.

1 Accounting policies (continued)

m) Unbilled fees

Unbilled fees at 31st March 2023 consists of the net realisable value of legal casework completed but not billed as well as casework still in progress and is valued at its estimated net realisable value after making provision, where necessary, for any risk of full recovery.

n) Debtors

Trade debtors, prepayments and other debtors are recognised at the settlement amount 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.

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 grants and donations

	2023			2022		
	Unrestricted	Restricted	Total	Restated Unrestricted	Restated Restricted	Restated Total
	£	£	£	£	£	£
A B Charitable Trust	50,000	-	50,000	50,000	-	50,000
Esmée Fairbairn Foundation	65,000	-	65,000	50,000	-	50,000
Great London Authority Staff	200	-	200	-	-	-
Immigrants' Aid Trust	30,000	-	30,000	30,000	-	30,000
Joseph Rowntree Charitable Trust	91,900	-	91,900	50,000	-	50,000
Newby Trust	10,000	-	10,000	-	-	-
Oak Foundation	150,000	-	150,000	-	-	-
Prism	5,000	-	5,000	50,000	-	50,000
Unbound Philanthropy	90,000	-	90,000	50,000	-	50,000
Donations including Gift Aid	245,335	40,000	285,335	309,272	-	309,272
	737,435	40,000	777,435	589,272	-	589,272

3 Income from charitable activities

			2023	Restated		2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Legal casework and helplines						
Grants:						
Asylum Aid	-	5,654	5,654	-	-	-
Frontline Network	-	120	120	-	-	-
Heinz, Anna and Carol Kroch Foundation	-	-	-	-	909	909
Legal Education Foundation	-	45,084	45,084	-	44,698	44,698
Matrix Chambers	-	-	-	-	5,000	5,000
Methodist Church	-	-	-	-	390	390
Oak Foundation	-	10,980	10,980	-	-	-
Trust for London	-	62,500	62,500	-	37,500	37,500
Windrush Justice Fund	-	-	-	-	56,614	56,614
Contract income:						
UNISON – Advice line for members	26,562	-	26,562	25,500	-	25,500
Legal aid, certificated and other casework fees	222,995	-	222,995	96,114	-	96,114
Legal casework and helplines: Total Income	249,557	124,338	373,895	121,614	145,111	266,724
Training						
Training and Course fees	14,979	-	14,979	17,468	-	17,468
Training: Total Income	14,979	-	14,979	17,468	-	17,468
Advocacy						
Grants:						
Barrow Cadbury	-	29,000	29,000	-	-	-
European Programme for Integration and Migration	-	26,915	26,915	-	-	-
Open Society Foundation	-	44,485	44,485	-	-	-
Cross Border Forum: Total Income	-	100,400	100,400	-	-	-
Exeter University	-	5,156	5,156	-	-	-
Economic and Social Research Council	-	5,000	5,000	-	1,645	1,645
Landworkers Alliance	-	3,500	3,500	-	-	-
Migration Foundation	-	-	-	-	20,000	20,000
New Philanthropy	-	-	-	-	4,371	4,371
Paul Hamlyn Foundation	-	-	-	-	60,000	60,000
Sigrid Rausing Trust	-	-	-	-	30,000	30,000
Trust for London	-	-	-	-	12,500	12,500
Donations:						
UK Clinical Ethics Network	-	-	-	-	5,194	5,194
Advocacy: Total Income	-	114,056	114,056	-	133,710	133,710
Communication and engagement						
Grants and donations:						
Barrow Cadbury Trust	-	15,000	15,000	-	31,000	31,000
Membership subscriptions	34,722	-	34,722	37,041	-	37,041
Publications & Merchandise	2,070	-	2,070	3,295	-	3,295
Communication and engagement: Total Income	36,792	15,000	51,792	40,336	31,000	71,336
Total income from charitable activities	301,328	253,394	554,722	179,418	309,821	489,239

4 Income from other trading activities

			2023	Restated		2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Service charges income	-	-	-	37,500	-	37,500
	-	-	-	37,500	-	37,500

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2023

5a Analysis of expenditure (current year)

	Charitable activities						
	Legal casework & helplines £	Advocacy £	Communication & Training £	Governance £	Support £	2023 Total £	2022 Total £
Accountancy	30	-	1,148	-	36,377	37,555	30,548
Audit fees	-	-	-	-	21,025	21,025	7,724
Communications and IT	1,264	120	7,334	-	8,402	17,120	13,348
Depreciation	-	-	-	-	8,386	8,386	12,157
Legal and professional	-	-	-	-	-	-	3,081
Legal casework costs	(5,238)	-	-	-	-	(5,238)	46,433
Other direct costs	45,202	45,659	15,042	-	47,705	153,609	97,919
Other office costs	974	2,244	349	1,019	17,495	22,082	37,782
Premises and equipment	-	-	-	-	48,178	48,178	59,691
Staff costs (Note 8)	372,927	145,847	153,502	-	269,645	941,921	873,103
Training	-	-	12,173	-	-	12,173	7,657
Windrush grant payments	-	-	-	-	-	-	35,374
	415,159	193,870	189,549	1,019	457,213	1,256,810	1,224,817
Support costs	123,447	41,149	169,169	123,447	(457,213)	-	-
Governance costs	46,053	16,181	62,233	(124,467)	-	-	-
Total expenditure 2023	584,659	251,200	420,950	-	-	1,256,810	
Total expenditure 2022	612,833	258,728	353,256	-	-		1,224,817

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2023

5b Analysis of expenditure (prior year)

	Charitable activities					2022 Total £
	Legal casework & helplines £	Advocacy £	Communication & Training £	Governance £	Support £	
Accountancy	-	-	-	-	30,548	30,548
Audit fees	-	-	-	-	7,724	7,724
Communications and IT	-	-	-	-	13,348	13,348
Depreciation	-	-	-	-	12,157	12,157
Legal and professional	-	-	-	3,081	-	3,081
Legal casework costs	46,433	-	-	-	-	46,433
Other direct costs	-	40,252	56,590	1,077	-	97,919
Other office costs	-	-	-	-	37,782	37,782
Premises and equipment	-	-	-	-	59,691	59,691
Staff costs (Note 8)	360,866	163,947	165,549	13,580	169,161	873,103
Training	-	-	7,657	-	-	7,657
Windrush grant payments	-	-	35,374	-	-	35,374
	407,299	204,199	265,170	17,738	330,411	1,224,817
Support costs	195,062	51,751	83,598	-	(330,411)	-
Governance costs	10,472	2,778	4,488	(17,738)	-	-
Total expenditure 2022	612,833	258,728	353,256	-	-	1,224,817

Notes to the financial statements

For the year ended 31 March 2023

6a Grant making (current year)

Grants amounting to £Nil were made in connection with the Windrush Winter Emergency Appeal (2022: £35,374).

7 Net income / (expenditure) for the year

This is stated after charging:

	2023 £	2022 £
Depreciation	8,386	12,157
Auditor's remuneration (net of VAT)		
Audit	13,000	7,724
Audit – prior year under-accrual	8,025	-
	<u>8,025</u>	<u>-</u>

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

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	829,585	764,790
Social security costs	84,500	78,989
Pension costs	27,837	29,324
	<u>941,921</u>	<u>873,103</u>

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

	2023 No.	2022 No.
£60,000 – £69,999	-	-

The Senior Leadership Team comprise the Executive Director, Legal Director, Advocacy Director, Communications Director and Head of Finance. The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £336,977 (2022: £203,845).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2022: £nil). No charity trustee received payment for professional or other services supplied to the charity (2022: £nil).

Trustee expenses paid for the year ended 31 March 2023: £1,069 (2022: £66).

9 Staff numbers

The average number of staff employed during the year was 22.4 (2022: 22).

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

	2023	2022
	No.	No.
Legal case work and help lines	9.1	9.8
Training	0.2	0.2
Advocacy	2.7	2.6
Communications	3.7	4.0
Fundraising	–	–
Governance	0.2	0.2
General Management & Support	4.3	3.8
	20.2	20.6

10 Related party transactions

JCWI and The Immigrants' Aid Trust ("IAT") are related parties as some trustees are common to both. At the year-end IAT owed JCWI £785 (2022 £11,229). 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 (2021–22 £30,000) is payable.
- JCWI receives a Grant of £30,000 (2022 £30,000) for rent from IAT.
- There was no charge from JCWI to IAT in 2022–23 for either relocation and premises costs (2021–22 £71,120) or for administration expenses (2021–22 £37,500)

11 Taxation

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

12 Tangible fixed assets

	ICT Equipment £	Fixtures and fittings £	Total £
Cost			
At the start of the year	35,521	3,397	38,918
Additions in year	–	–	–
At the end of the year	35,521	3,397	38,918
Depreciation			
At the start of the year	28,526	2,006	30,532
Charge for the year	6,995	1,391	8,386
At the end of the year	35,521	3,397	38,918
Net book value			
At the end of the year	–	–	–
At the start of the year	6,995	1,391	8,386

All of the above assets are used for charitable purposes.

Joint Council for the Welfare of Immigrants

Notes to the financial statements

For the year ended 31 March 2023

13 Unbilled Legal Fees

	2023 £	2022 Restated £
Legal Fees – Unbilled and Work-in-Progress	367,000	289,437
Recoverable Disbursements	156,000	200,346
	<u>523,000</u>	<u>489,783</u>

14 Debtors

	2023 £	2022 Restated £
Trade debtors	79,124	100,188
Prepayments and other debtors	9,307	11,283
Accrued income	42,155	62,143
	<u>130,587</u>	<u>173,614</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	56,733	76,055
Taxation and social security	39,900	26,113
Other creditors	4,423	1,046
Accruals	71,650	12,000
Deferred income (note 15)	23,863	14,875
	<u>196,569</u>	<u>130,089</u>

16 Deferred income

The deferred income includes contract income of £23,863 received from UNISON in advance for helpline work to be carried out in 2023 (2022: £14,875).

	2023 £	2022 £
Balance at the beginning of the year	14,875	14,875
Amount released to income in the year	25,351	14,875
Amount deferred in the year	(16,363)	(14,875)
Balance at the end of the year	<u>23,863</u>	<u>14,875</u>

Notes to the financial statements

For the year ended 31 March 2023

17 Pension scheme

The pension cost charge represents contributions payable by the charity to the fund and amounted to £27,837 (2022: £29,324). The charity had accrued pension contributions of £Nil (2022: £3,857).

18a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	-	-	-	-
Net current assets	638,009	40,963	82,252	761,224
Net assets at 31 March 2023	638,009	40,963	82,252	761,224

18b Analysis of net assets between funds (prior year – restated)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible fixed assets	8,386	-	-	8,386
Net current assets	515,097	42,441	119,953	677,491
Net assets at 31 March 2022	523,483	42,441	119,953	685,877

19a Movements in funds (current year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2023 £
Restricted funds:					
Case work and legal helplines:					
Asylum Aid	-	5,654	(9,306)	3,652	0
Frontline Network	-	120	(440)	320	0
Heinz, Anna and Carol Kroch Foundation	509	-	(1,143)	634	
Legal Education Foundation	-	45,084	(45,098)	14	0
Matrix Chambers Ltd	1,204	-	(1,566)	362	0
Methodist Church	390	-	(737)	347	
Oak Foundation		10,980	(1,769)		9,211
Trust for London	5,341	62,500	(70,300)	2,459	0
Donations – Windrush Justice Fund	31,956	-	(40,990)	9,034	0
Donations – Helpline for Undocumented Migrants	-	40,000	(44,643)	4,643	
Advocacy:					
Barrow Cadbury (Cross Border Forum)	-	29,000	(8,846)	-	20,154
EPIM (Cross Border Forum)	-	26,915	(22,658)	-	4,257
OSF (Cross Border Forum)	-	44,485	(6,854)	-	37,631
Disrupt Foundation/Prism	1,505	-	-	(1,505)	-
Economic and Social Research Council (ESCR)	-	5,000	-	-	5,000
Exeter University	-	5,156	(6,584)	1,428	
Greater London Authority	6,000	-	-	-	6,000
Landworkers Alliance	-	3,500	(3,894)	394	
Migration Foundation	-	-	-	-	-
Paul Hamlyn Foundation	47,512	-	(48,618)	1,106	
Refugee Action	932	-	(3,468)	2,536	0
Sigrid Rausing Trust	18,197	-	(18,680)	483	
Donations – Hostile digital	2,201	-	-	(2,201)	-
Donations – EEA Citizens Rights Litigation	1,403	-	-	(1,403)	-
Donations – Monitoring of EU Settlement Scheme	1,405	-	-	(1,405)	0
Communication:					
Barrow Cadbury Trust	1,398	15,000	(38,381)	21,983	0
Total restricted funds	<u>119,953</u>	<u>293,394</u>	<u>(373,976)</u>	<u>42,881</u>	<u>82,252</u>
Unrestricted funds:					
Designated funds:					
Migrant Defence fund	42,441	-	(1,478)	-	40,963
General funds	<u>523,483</u>	<u>1,038,763</u>	<u>(881,356)</u>	<u>(42,881)</u>	<u>638,009</u>
Total unrestricted funds	<u>565,924</u>	<u>1,038,763</u>	<u>(882,834)</u>	<u>(42,881)</u>	<u>678,972</u>
Total funds	<u>685,877</u>	<u>1,332,158</u>	<u>(1,256,810)</u>	<u>-</u>	<u>761,224</u>

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

Notes to the financial statements

For the year ended 31 March 2023

19b Movements in funds (prior year restated)

	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
Community Justice Fund	8,333	-	(8,333)	-	-
Legal Education Foundation	721	44,698	(45,419)	-	-
Heinz, Anna and Carol Kroch Foundation	100	909	(500)	-	509
Matrix Chambers Ltd	-	5,000	(3,796)	-	1,204
Methodist Church	-	390	-	-	390
Donations – Windrush Justice Fund	3,308	56,614	(27,966)	-	31,956
Policy and campaigns:					
Greater London Authority	6,000	-	-	-	6,000
Migration Foundation	-	20,000	(1,715)	(18,285)	-
New Philanthropy	13,937	4,371	(18,308)	-	-
Paul Hamlyn Foundation	4,462	-	(4,514)	-	(52)
Paul Hamlyn Foundation – Shared Grounds	-	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 Prism – The 39 Remember and Resist campaign	-	-	(6,630)	6,630	-
Trust for London	28,710	-	(27,205)	-	1,505
Unbound Philanthropy	-	12,500	(8,027)	-	4,473
Sigrid Rausing Trust	66,666	-	-	(66,666)	-
Donations – Hostile digital environment	-	30,000	(11,803)	-	18,197
Donations – Windrush Winter Emergency Appeal	2,201	-	-	-	2,201
Donations – UKCEN	23,571	-	(23,571)	-	-
Donations – EEA Citizens Rights Litigation	13,511	5,194	(36,646)	17,941	-
Donations – Monitoring of EU Settlement Scheme	1,403	-	-	-	1,403
EPIM – Migrants Rights Centre in Ireland: Rise Up project	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
Unrestricted funds:					
Designated funds:					
Migrant Defence fund	44,375	-	(1,934)	-	42,441
General funds	533,308	806,191	(876,396)	60,380	523,483
Total unrestricted funds	577,683	806,191	(878,330)	60,380	565,924
Total funds	794,682	1,116,012	(1,224,817)	-	685,877

19 Movements in funds (continued)

Description, nature and purpose of restricted grants:

Legal casework and helplines:

Asylum Aid

Funded a legal secondee from JCWI to work at Asylum Aid as a trainee solicitor for a period of up to four months starting on 25 July 2022.

Frontline Network

Grant to help people at risk of, or currently experiencing homelessness through providing crisis grants to prevent eviction or help access accommodation

Heinz, Anna and Carol Kroch Foundation

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

Legal Education Foundation

Funding a Justice First Fellowship for a trainee to help asylum seekers separated across Europe with family reunion applications. This was particularly important for the trainee's work with unaccompanied minors arriving in the UK.

Matrix Chambers

Funding for an Access to Justice project researching and producing a guide for migrants in the UK and those supporting them on instructing and interacting with lawyers.

Methodist Church

Hardship funding to help people on very low incomes.

Oak Foundation

Support for JCWI to manage ensure it has in place trained staff, robust processes and procedures to generate, manage and project income from legal aid, manage cashflow and ensure adequate income under its legal aid contract to cover its costs in undertaking its legal 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.

Windrush Justice Fund

Contributions to the 'Windrush Justice Fund' are distributed through an open grants programme to smaller, community-based organisations working directly with the Windrush Generation and their descendants.

Advocacy:

Barrow Cadbury

To support the work of the Cross-border Forum facilitating the exchange of information and expertise; enabling a shared analysis of cross-border policies and their impact, and providing space for joint advocacy and action-oriented research.

European Programme for Integration and Migration (EPIM)

Funding for the Cross-border Forum, a project bringing together organisations concerned with the UK-France-Belgium border to exchange information and expertise a construct a shared analysis of cross-border policies and their impact in order to join forces on advocacy and policy work

Open Society Foundation (OSF)

Funding for the Cross-border Forum, to facilitate collaboration between British, French and Belgian organisations on advocacy and policy work

Exeter University

Funding a project on Migrant Workers in the Care Sector, in partnership with Kanlungan, FLEX, SEEAC and an academic team from Exeter

19 Movements in funds (continued)

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.

Landworkers Alliance

A collaboration between the New Economics Foundation, Focus on Labour Exploitation, Joint Council for the Welfare of Immigrants, and Sustain, led by the Landworkers' Alliance, investigating the causes of exploitative conditions for UK migrant agricultural workers in the conventional sector for a published report.

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 our work to radically transform the UK's immigration system through legal advice and representation, strategic litigation, building capacity for direct resistance, creating resources for community organising, creating a movement of collective action, and driving through long-term political change

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.

Refugee Action

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

Sigrid Rausing Trust

Funding to support the Windrush Winter Emergency Appeal

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.

Communication:

Barrow Cadbury Trust

Strategic communications work.

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.

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.

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Notes to the financial statements

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21 Impact of prior year adjustment

During 2022/23, JCWI identified that work in progress (WIP) on certain legal cases had been earned but not accounted for in previous years. The majority of the value of this WIP related to work that took place in or before the 2020/21 financial year. A prior year adjustment has been included to adjust for this.

In addition, JCWI also identified that £44,000 of Gift Aid earned over 2021/22 had not been accounted for in the previous year, and adjustment is also made to correct for this.

Reserves position	Unrestricted £	Restricted £	Total £
Total funds at 31 March 2021 as previously stated	457,683	216,999	674,682
Adjustment for legal work in progress at 31 March 2021 previously not accounted for	120,000	-	120,000
Total funds at 31 March 2021 as restated	577,683	216,999	794,682
Total funds at 31 March 2022 as previously stated	394,924	119,953	514,877
Adjustment for legal work in progress at 31 March 2021 previously not accounted for	120,000	-	120,000
Adjustment for further legal work in progress to 31 March 2022 previously not accounted for	7,000	-	7,000
Adjustment for Gift Aid accrued at 31 March 2022	44,000	-	44,000
Total funds at 31 March 2022 as restated	565,924	119,953	685,877

Impact on income and expenditure 2021/22	Unrestricted £	Restricted £	Total £
Movement in funds as previously reported	(62,759)	(97,046)	(159,805)
Adjustment for net increase in legal WIP	7,000	-	7,000
Adjustment for Gift aid earned in year	44,000	-	44,000
Net income as restated	(11,759)	(97,046)	(108,805)