

Company registration number: 03931483

Charity registration number: 1080813

Indoamerican Refugee and Migrant Organisation

known as

IRMO

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Field Sullivan Limited
9 Hare & Billet Road
Blackheath
SE3 0RB

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Reference and Administrative Details

Chair	Cecilia Lanata Briones
Chief Executive Officer	Bruna Boscaini
Secretary	Bruna Boscaini
Charity Registration Number	1080813
Company Registration Number	03931483
Registered Office	The charity is incorporated in England & Wales. Unit 8 Warwick House Overton Road London SW9 7JP
Independent Examiner	Field Sullivan Limited 9 Hare & Billet Road Blackheath SE3 0RB
Bankers	Unity Trust Bank PLC Nine Brindley Place Birmingham B1 2HB

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Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Noella Bello Castro (appointed 27 May 2021) Lucia Cirimello Gabriel Gonzalez Helia Lopez Zarzoza (resigned 10 August 2021) Fidel Narvaez (resigned 27 May 2021) Malika Shah (appointed 27 May 2021) Olivia Stewart Frances Trevena (resigned 11 June 2022) Lucila Granada (appointed 11 June 2022) Martin Tiedemann (appointed 11 June 2022)
Chair:	Cecilia Lanata Briones
Chief Executive Officer:	Lucia Vinzon (resigned 31 July 2022) Bruna Boscaini (appointed 1 August 2022)
Secretary:	Lucia Vinzon (resigned 29 July 2022) Bruna Boscaini (appointed 29 July 2022)

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GOVERNANCE AND MANAGEMENT

IRMO is a UK-registered charity, regulated by the Charity Commission for England and Wales. It is constituted as a Company Limited by Guarantee. The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. The trustees listed above are the directors of the company and the trustees of the charity.

IRMO is a membership organisation and its members (predominantly its users) are entitled to vote and stand for election to the Management Committee at the Annual General Meeting (AGM). IRMO's Board of Trustees or Management Committee is made up of six to nine members. Management Committee members are elected to serve on the board for one year at a time and can be re-elected for up to five years consecutively.

IRMO recruits trustees based on the required key skills and experiences identified in the yearly skills audit. Candidates are invited to an informal interview. Representatives from IRMO's beneficiaries are invited to participate in the recruitment panel. The panel selects the recommended candidates, who will seek to be formally elected by the members during the AGM. If a position on the Management Committee becomes vacant during the year, trustees can consider nominations for new trustees.

Trustees are provided with a Handbook and Governance Manual, outlining the roles and responsibilities of the board and key policies and procedures. New trustees are provided with an in-depth induction and attend training on governance, charity legislation and other topics relevant to their roles.

While all trustees are involved in general areas of the board (including planning, finance and compliance), role descriptions are designed to provide each member with a specific focus for their work on the board. Every year, the board conducts a review of its performance in relation to best practices set out by the Charity Governance Code of the Charity Commission.

The Committee meets every two months and is responsible for approving the charity's business plan, annual budget and quarterly financial reports. Staff management and operational decisions are taken by the CEO, known as the Director, who is line-managed by the Chair.

Risk Management

Trustees assess annually the various risks to which the charity is exposed in relation to social impact, sustainability, organisational management, compliance, reputation and external factors. An agreed action plan to mitigate risks is put in place, and owners are assigned to the main risks identified. IRMO also undertakes risk assessment and contingency planning for individual projects and partnerships.

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Reserves Policy

The trustees are committed to maintaining an adequate, justified and reasonable level of reserves in line with guidance from the Charity Commission. The main purpose of IRMO's reserves is to enable the charity to wind up in a solvent manner in the case that an unplanned closure became necessary. IRMO's Reserves Policy establishes that the minimum level of reserves held should be £177,084.

The total amount of unrestricted funds held at the end of March 2022 was £348,577. Out of this total, £117,590 was designated to contribute towards the refurbishment of IRMO's premises and £30,000 was designated to contribute towards the sustainability, consolidation and expansion of our core capacity over the next three financial years, in line with our Business Plan.

The remaining £190,987 will be held as reserves and split into two reserve funds. The first fund of £177,084 is to enable the charity to wind up in a solvent manner in the case that an unplanned closure became necessary. The second fund of £23,903 can be used flexibly in line with our charitable objectives, for example, to cover unexpected costs in the case of emergency, to respond to an emerging need, or to progress our Business Plan. In each case, the Trustees will decide what is appropriate based on the situation and IRMO's financial position. The Trustees will review and update IRMO's Reserves Policy in 2022-23 in order to establish clear guidelines on the use of the second reserve fund.

Our reserves level is equivalent to approximately four months of operating costs and meets the required amount set out in our Reserves Policy. Considering the significant investment IRMO is making in refurbishing our premises, and the increased level of financial risk that this brings, trustees consider this level of reserves prudent and will continue to monitor reserves closely to ensure that IRMO holds adequate funds to cover its future needs.

THE COMMUNITY WE SERVE: LATIN AMERICANS IN LONDON

The Latin American community is one of the fastest growing – yet one of the most invisible – migrant communities in London. It has increased nearly four-fold between 2001 and 2011, with many families arriving in the UK through onward migration via Spain, a phenomenon that has increased since the global economic recession. By 2013, there were a quarter of a million Latin Americans living in the UK, 145,000 of whom were in London, making it larger than the UK Somali and Chinese communities (McIlwaine & Bunge 2016). The majority live in South London (Lambeth and Southwark) where IRMO is based.

In spite of the community's high rates of pre-Covid-19 employment (85%), many experience underemployment and disadvantage in the labour market. Reports by Queen Mary University (2011, 2016) revealed that the majority work in low-paid, precarious jobs, mostly in the cleaning and catering sectors, and experience in-work poverty and isolation linked to low wages, exploitative workloads and fragmented working hours. These conditions leave people vulnerable to exploitation: studies found that 45% endured workplace abuse and that one in five experienced wage theft.

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With low incomes despite working multiple jobs, most Latin Americans struggle to break out of in-work poverty, and many end up building up debt. In addition, lack of English hinders access to services, with a large number not claiming the social security they are entitled to. As a result, a vast proportion of our service users live in poor housing conditions, mainly in the private rental sector (75%) without letting contracts evidencing their tenancy rights (over 50%). Many live in overcrowded conditions and for almost one in three, 'home' is limited to a rented bedroom as there are no communal spaces in the property. In addition, a significant proportion are homeless or living in insecure accommodation (16.8%), one in four has been turned away by landlords who refuse to rent to families and 12.7% have experienced abuse in their housing (McCarthy 2016).

The lack of official data on the Latin American population in London obscures the needs of the community and poses a barrier for organisations aiming to influence policy. As a member of the Coalition of Latin Americans in the UK (CLAUK), IRMO works to increase the visibility of the Latin American community by campaigning to include the 'Latin American' category in official monitoring forms. As a result of our collective efforts, Latin Americans have been officially recognised as an ethnic group by the London Boroughs of Southwark, Lambeth, Islington and Hackney, at London level by the GLA and at national level by various organisations and institutions (e.g. Arts Council England, Unison, etc.). Most recently, it has also been recognised by the borough of Newham. Recognition has brought important changes for local communities, fostering the inclusion of Latin Americans at all levels, from access to services to political representation.

OUR BENEFICIARIES

IRMO's main beneficiary group is made up of Latin American migrants who are experiencing poverty, disadvantage and exclusion in the UK and who have poor access to support, information and job stability due to compounding factors, including the language barrier, restrictions linked to their immigration status and structural inequalities resulting from racial, age and gender discrimination. As a result, a large proportion face poor housing and working conditions, which, compounded with insecure immigration status and limited access to development opportunities, has a direct impact on people's physical and mental health. The educational outcomes for children and young people growing up in this context are often impacted by these conditions.

In recent years, IRMO has been providing support to an increasing number of asylum seekers from various Latin American countries, including El Salvador, Honduras, Nicaragua, Guatemala, Costa Rica, Mexico, Ecuador, Brazil and Bolivia.

Brexit: Brexit has had an important impact on the Latin American community since the referendum result, with reports of hate crime incidents and increased anxiety spiking amongst our service users. The transition process saw increased abuse at work, discrimination when trying to secure housing and poor access to information and advice when trying to maintain regular status by applying to the EU Settlement Scheme. In addition to this, many are vulnerable to increased workplace abuse and intensification of labour, due to labour shortages resulting from the lack of regular migration routes into low-paid jobs post-Brexit.

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Covid-19: As an ethnic minority with large numbers facing in-work poverty and poor working and housing conditions, Latin American migrants living in London have been at the sharp end of the Covid-19 crisis. IRMO's research published in February 2021 revealed the intersecting crises of unemployment, abusive employment practices, inadequate housing and increasing food poverty facing the Latin American community. During the 2021/2022 period, the Covid-19 pandemic continues to severely impact Latin Americans in low-paid jobs and those facing barriers to access support and information due to the language barrier, lack of information about their rights and the system, and restrictions linked to their immigration status. These issues have further exacerbated the pre-existing challenges facing the Latin American community.

Key findings from IRMO's Report: The Impact of Covid-19 on the Lives of Latin American Migrants

- *Half are out of work as a result of the pandemic*
- *One in seven is not registered with a GP*
- *Half are experiencing financial hardship*
- *Six out of ten are struggling to pay rent*
- *A third are facing food poverty*
- *Four out of ten have no internet at home, and 15% have no devices*

Cost of living crisis: Disproportionately impacting low-income households, the cost of living crisis is affecting the Latin American community at a time when many are still facing the severe consequences of Brexit and the Covid-19 pandemic. Since late 2021, we have been experiencing a sustained higher demand for our services, particularly across welfare advice, housing and crisis support, with a recent and acute rise in homelessness cases.

OUR MISSION, VISION AND VALUES

IRMO grew out of one of the first Latin American community organisations in the UK. Originally known as Chile Democrático, IRMO was founded in August 1982 by political refugees from Chile. The organisation was later renamed the Indoamerican Refugee and Migrant Organisation (IRMO) to reflect the diverse and growing Latin American migrant community in the UK. The name also recognised the importance of indigenous people and cultures to the story of Latin America.

Our **vision** is a future where Latin Americans and other Spanish and Portuguese speakers living in the UK have equal rights, live free from poverty and discrimination, and feel empowered to pursue their aspirations.

Our **mission** is to enable the development, agency, and participation of all Latin Americans and other Spanish and Portuguese speakers, by responding to both immediate needs and structural inequalities.

We do this by offering high-quality information and advice services, opportunities for development and training, and a platform to seek social and systemic change.

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We are Latin American-led, and our team includes people with lived experience of the immigration and welfare systems, no recourse to public funds (NRPF), as well as precarious working and housing conditions.

Our values are

- **Commitment:** We are driven by our commitment to social justice for Latin Americans and the communities we serve. We learn from our experiences and are creative in our approach to overcoming challenges. We act with care and responsibility in our delivery, being accountable for our work and services.
- **Transparency:** We communicate about our work and services in an open, honest and accessible way to all stakeholders.
- **Collaboration:** We recognise that working together with our users, partners and funders serves to strengthen and improve our work. We value the knowledge, skills and experience of our service users, and we work together to create lasting change.
- **Solidarity:** We stand alongside all migrants and others fighting for social justice in the UK, placing ourselves within the migrant movement and valuing the strength in our collective experiences, work and unity.

OUR ACTIVITIES

Our work is organised across three main operational areas and a cross-cutting area:

a. Advice and Casework

We provide frontline, one-to-one advice and casework in Spanish and Portuguese on key areas of need for the community, including immigration, welfare entitlements, housing and homelessness prevention. We provide trusted, expert support for people facing these difficulties and help them build skills to navigate the system for themselves. IRMO is accredited by the Advice Quality Standard (AQS) and the Office of the Immigration Services Commissioner (OISC) at level 3. IRMO is also a member of Advice UK and receives second-tier support from Southwark Law Centre and the National Homelessness Advice Service (NHAS).

b. Education, Training and Employment

Our comprehensive programme of support in education, training and employment includes a range of activities aimed at improving our beneficiaries' social and cultural integration in the UK. These activities include four different levels of 12-week English for Speakers of Other Languages (ESOL) groups for adults. The groups are adapted to the circumstances and needs of our community. We also deliver one-to-one coaching and job-hunting support, professional mentoring, vocational training and workshops on employability skills. Through these activities, our

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beneficiaries build skills to start and progress in the UK labour market, as well as increase their civic, cultural, and social participation in the broader community.

c. Children and Young People

Our family and youth projects offer dedicated ESOL classes, homework support and creative workshops for recently arrived children and young people (0-19 years old). Through this work, we support young service users and their families to get a place in nursery, school, college or university, boost their educational attainment and make friends while learning, creating and discovering their talents. Parents are supported to meet their family needs and access other services through targeted advice, advocacy, referrals and learning workshops. We support families to access healthcare (including maternity care, dental and mental health services), special education needs and disability (SEND) support and emergency support if destitute or at risk of destitution (including food and clothes banks, emergency funds, section 17 and asylum support), and we refer families to specialised and legal support. Our services for children and young people have achieved the London Youth Quality Mark (LYQM).

d. Advocacy, Research and Campaigning

Each IRMO programme area has identified a priority for advocacy, research and campaigning work to ensure fair and equal access to services and exercise rights for Latin Americans and other Spanish and Portuguese speakers in London. Through the Coalition of Latin Americans in the UK (CLAUK), we work with other Latin American organisations and groups to advocate for improved access to health services and employment rights, as well as for the official recognition of Latin Americans as an ethnic group in the UK.

PARTNERSHIPS, FORUMS AND NETWORKS

IRMO has a strong track record of partnership work, and most of our services are delivered through formal partnerships with other organisations. We recognised that by working together, we can better address some of the most complex challenges faced by our community. Our partnership practices are embedded at practitioner, management and leadership levels.

Our current formal partnerships include:

- **Coalition of Latin Americans in the UK (CLAUK) – current lead member**, a coalition of Latin American voluntary sector organisations working together since 2012 for recognition of Latin American ethnicity and improved access to healthcare and labour rights.
- **Advice in Community Settings**, a partnership programme funded by the GLA providing advice services in three community centres and nine outreach locations including food banks, faith settings and schools.
- **Building Young Brixton (BYB)**, a Lambeth-based partnership project of nine organisations that offers a multifaceted youth service to inspire and empower young people.
- **Place for All (PFA)**, a Lambeth-based partnership working with Baytree Centre and High Trees Community Development Trust towards a more equal and inclusive Lambeth.

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- **Lambeth Together – Wellbeing Ambassador Programme**, a local partnership aiming at building relationships with individuals and communities excluded from mainstream health provision in order to support their access to healthcare and encourage the take-up of the Covid-19 vaccine.
- **Southwark Law Centre**, working in partnership across numerous projects and providing second-tier support to IRMO's advisers.
- **Step Up**, an innovative programme, in partnership with Thames Reach, trialling new approaches to support low-paid workers to progress in their careers and move into better work.
- **BounceBack**, an access-to-job programme in response to the Covid-19 pandemic, funded by Walcot Foundation and delivered by 16 organisations in Lambeth.
- **AMPLA (Asociación de Madres y Padres Latinoamericanos)**, a self-organised group of Latin American parents, founded by IRMO's beneficiaries, to provide peer support to overcome common challenges.

IRMO is also a member of:

- **Lambeth Portuguese Wellbeing Partnership (LPWP)**, a partnership working to improve the health and wellbeing of the Portuguese-speaking community in Lambeth.
- **Southwark Latin American Network**, a forum of local government, non-profit organisations, stakeholders and service providers supporting the Latin American community in Southwark.
- **Better Work Network**, a policy and practice-based initiative dedicated to supporting progression from low pay and increasing the quality of work for all.
- **Together with Refugees Coalition**, a coalition of organisations calling for a better approach to supporting refugees that is more effective, fair and humane.
- **London Initial & Contingency Accommodation Civil Society Forum**, a forum aiming to support the welfare of people seeking asylum accommodated in contingency hotels and other accommodations in London.
- **Lambeth Customer Service Centre and Community Group Forum**, a forum aiming to ensure the Lambeth Customer Service Centre meets the needs of the most vulnerable residents of the borough.
- **The National Homelessness Advice Service (NHAS)**, an organisation providing support to professionals to give the best quality advice and support to people in housing need.
- **Advice UK**, a charity that supports the UK's largest network of independent advice services.
- **London Youth**, a network of community youth organisations aiming to improve the lives of young people in London.

OUR KEY ACHIEVEMENTS AND IMPACT

In the period 2021/2022 **4,202 people benefitted from IRMO's services and activities**. This figure includes 1,629 people supported by IRMO's helplines; 176 families receiving advice and casework in welfare and housing; 629 people receiving advice and casework in immigration, including applications to the EU Settlement Scheme (EUSS); 1,863 people informed about GP registration and access to the Covid-19 vaccination, who were individually reached by our health and wellbeing outreach workers; 282 learners attending our English courses and conversation classes; 157

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people receiving employment support and training; 222 children and young people participating in mentoring and educational activities; and 68 people upskilled through volunteering.

We refreshed our mission, vision and Theory of Change and produced our **new organisational Business Plan**, which sets our strategic aims and specific objectives for the period 2021-2026, as a result of a process that involved members from all levels of the organisation, including trustees, staff, volunteers and beneficiaries.

We **stepped up our advocacy, research and campaigning work** in response to the impact of Brexit, Covid-19, the cost of living crisis and the increasingly hostile environment for refugees, migrants and ethnic communities in the UK. We documented the impact of Covid-19 on the community through published research and advocated for access to health services and the Covid-19 vaccine at local, London and national levels. As Chair of the Coalition of Latin Americans in the UK (CLAUK), we are coordinating the development of CLAUK's strategic plans to strengthen the impact and sustainability of our work.

We continued **developing and strengthening strategic partnerships**, expanding our capacity and impact. This includes investing in the development of existing and new partnerships and networks, as well as expanding relationships with local authorities, the GLA, statutory services and key stakeholders. We are leading the Advice in Community Settings partnership, a programme funded by the GLA providing advice services in community centres and outreach locations including food banks, faith settings and schools.

We continued to **respond proactively to the impact of Covid-19** in the Latin American community by expanding our capacity to address emerging needs; producing, translating and disseminating information and resources in community languages; developing targeted support for those with no recourse to public funds (NRPF), undocumented migrants and the growing number of asylum seekers; and by developing our Health and Wellbeing project, aimed at reaching individuals excluded from mainstream health provision in order to support their access to healthcare, including the Covid-19 vaccine.

Leading up to the Brexit deadline of 30 June 2021, we delivered a strong informative campaign in community languages to ensure that people facing the language barrier were aware of the changes in legislation, and we directly **supported more than 2,000 vulnerable EU-Latin Americans to apply to the EU Settlement Scheme (EUSS)** and protect their status. We continued providing support to European nationals experiencing insecure immigration status due to pending EUSS applications, those with complex cases, as well as people submitting late applications.

While our capacity grew, we **kept improving the quality of services** across all activities, delivering more consistent and engaging services to adults, children and young people; and achieving the London Youth Quality Mark.

We upgraded our **safeguarding practices** by expanding the safeguarding team; upgrading our safeguarding policy and procedures; reviewing our safe recruitment practices; disseminating resources in Spanish and Portuguese to children and young people about online safety, mental health support, and crisis support; and ensuring that families facing hardship during the Covid-19 pandemic and cost of living crisis get adequate support to access food and clothes

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vouchers, healthcare, mental health, welfare advice and IT devices.

We further invested in the **wellbeing and professional development of IRMO's staff and volunteers** by embedding wellbeing practices in regular supervision; providing free counselling through our Employee Assistance Programme system; and delivering a programme of training and group sessions led by a psychotherapist.

To match the recent growth of our operations, level of income and staff team, we initiated a **review of our HR and financial processes**, supported by external legal and financial specialists. This process aims to review our employment contracts and implement robust and more efficient financial systems.

During the period, we also made significant progress with the **refurbishment of IRMO's premises** to improve the accessibility, safety, security and energy efficiency of the building and to allow better delivery of our activities.

Advice and Casework

"I am very happy to let you know that I have just received my residence permit by post. I would like to thank the adviser for their excellent work and I look forward to seeing you soon to do the application for my passport". Carolina, 38 years, Colombia

Our work in a snapshot:

- 176 families received advice and casework in welfare and housing;
- 290 people received immigration advice and representation, and 115 immigration applications were made;
- 339 EU-Latin Americans and their family members received support with the EU Settlement Scheme (EUSS).

The advice services at IRMO faced a rapidly changing environment throughout 2021/2022, responding to the high surge in demand of EUSS applications ahead of the 30 June 2021 deadline and the end of the Brexit 'grace period'.

Our immigration team delivered in-person and remote services, handling applications and complex cases from people facing barriers such as children with no valid ID and referrals from NHS agencies for those facing mental health difficulties. IRMO completed a record of 106 EUSS applications in three months.

To further respond to the needs of the community post-Brexit, we continued providing support to EU citizens experiencing insecure immigration status due to pending EUSS applications, as well as those with complex cases and at risk of irregularity due to difficulties evidencing their time in the UK, and people submitting late applications due to having been stranded outside the UK during the Covid-19 pandemic or being unaware of the deadline. In order to keep our community aware of the changes in legislation affecting their rights, our team held webinars on the rights of EU citizens under the EU settlements scheme, on the new rules and restrictions around family reunion, as well as on the next steps of applying for settled status and British citizenship.

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The team kept up to date with the rapid changes in the Home Office procedures and immigration legislation and faced an increasingly difficult benefits system for EU citizens, with many being refused welfare support and homelessness assistance related to pre-settled status.

A key achievement of the period is the expansion of the advice services into outreach locations such as food banks, faith settings and schools. Through these efforts, the Advice in Community Setting Partnership Programme aims to support the most disadvantaged groups, and those impacted by Covid-19 and the cost of living crisis to access their rights and entitlements.

Education, Training and Employment

"Construction jobs pay better than cleaning, now having my CSCS red card I applied for a labourer role through an agency and I can take jobs when they are offered, [...] opportunities are there offering an average of £14 per hour. I feel grateful for the new skills that I gained to move from cleaning to construction". Fredy, 26, Guatemala

Our work in a snapshot:

- 282 learners attended our English classes;
- 206 people had improved knowledge of where and how to access basic services through our workshops and community coffee mornings;
- 121 people received employment support and accessed training opportunities;
- 36 people accessed Construction Skills Certification Scheme (CSCS) courses;
- 68 people developed skills through 6,297 volunteering hours.

Within the UK's Latin American migrant and refugee community, there is a clear need to learn English in order to navigate the system as part of the integration journey. To support this, we delivered 598 hours of ESOL classes through 24 ESOL courses; 228 hours of drop-in conversation classes; 8 community coffee mornings; and 9 workshops in employability skills, life skills and accessing essential services.

In general, our students reported greater confidence when using English, with 95% recognising a significant increase in their speaking, reading and listening skills, and 78% reporting additional benefits such as feeling more integrated and having a greater sense of achievement.

The courses taken opened up new opportunities for participants in academic and vocational studies, as well as benefits such as giving parents an increased ability to support children with homework. They also allowed attendees to better communicate with vital professionals in their lives in the UK (such as GPs and teachers) and perform necessary day-to-day admin and activities, such as filling out paperwork, using public transport and applying for public funds to which they are entitled. Our activities also acted as a gateway to other services at IRMO, including immigration and

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welfare advice, employment support and access to the Covid-19 vaccine.

The combined challenges of Brexit, Covid-19 and the cost of living crisis made our employment support service users particularly vulnerable to barriers to employment, making it essential to invest a significant amount of time in casework, mentoring and floating support needs. Despite these challenges, we were able to support a total of 121 Latin American, Spanish or Portuguese-speaking migrant beneficiaries, including a comprehensive, individualised 6-week training course in ESOL and construction. Many participants improved their employment situation during the reporting period, with almost half gaining paid employment: many more reported greater confidence to obtain better and more secure working conditions.

As part of our Volunteer Scheme, we recruited and trained a total of 68 new volunteers, providing them with valuable experience and training opportunities such as working with children in an educational setting; working with vulnerable adults; a better understanding of safeguarding; processing EUSS applications; a more concrete understanding of issues facing migrants in the UK; among other professional and non-profit sector learnings. Four of the new volunteers went on to become staff members at IRMO, and 20% reported having found a job thanks to the experience with our team.

Children and Young People

"I remember that my son didn't want to talk, he was lacking confidence and he looked sad. As a mum, my heart was aching as I knew he wasn't having a good time and I couldn't help him with the language, as I was in the same situation as him. I'm eternally grateful for the children's English classes, as you did what I couldn't do. You had patience, kindness and motivated him to learn and become confident to keep learning and be sociable". Maria, mum to Luis, who is 10 years old

Our work in a snapshot:

- 288 children and young people (5-19 years old) attended weekly ESOL classes, group workshops and one-to-one mentoring;
- 146 children and young people who were out of education were supported to access school, college and work experience;
- 46 families attended cultural events and trips to London's landmarks;
- 204 children and young people have an improved sense of wellbeing through accessing mainstream education, health and other relevant services;
- 94 children and young people feel less isolated as a result of having made friends and developed a support network at IRMO.

The young beneficiaries supported by the Children and Young People area at IRMO are primarily recently arrived migrants and refugees/asylum seekers who are not yet in school and don't speak very much English, some have fled violent gangs in their country of origin. The delivery of over 500 hours of online ESOL classes coupled with over 120 hours of face-to-face activities and family trips meant that children, young people and families living in all corners of

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London and, in a few cases from other parts of the UK, were able to access a broader range of services based on their needs and proximity to the centre.

Many families with limited English have found it hard to navigate the English education system and to complete the school admission process, resulting in longer waiting times for children to receive a school place. The Family Project Advice & Advocacy service delivered 950 hours of tailored one-to-one advice to recently arrived families needing support to navigate the school application system, to receive adequate Special Education Needs (SEN) and English as Additional Language (EAL) provision, as well as information and casework to apply for grants, buy school uniforms, apply for Zip Oyster cards and get free IT devices and Wi-Fi connection. As well as offering one-to-one advice, we created accessible paper and video resources in Spanish and Portuguese on in-year school admissions, SEN provision, asylum seekers and refugees rights and No Recourse to Public Funds (NRPF).

The Latin American Youth Forum (LAYF), IRMO's youth group for 13-19 year-olds at risk of exclusion, delivered over 170 hours of afternoon activities including one-to-one mentoring and group learning workshops in which the LAYF participants learnt about photography, marketing, positive relationships, social media, event planning, careers in hospitality and lots more to unearth their talent, socialise and build a support network.

In an effort to bring our community together after months of isolation, we partnered with the British Museum, Kew Gardens, the National Theatre, the Horniman Museum and the Wildlife Trust to deliver children and families trips. A total of 46 families gathered for seven events spread across the year and enjoyed nearly 50 hours of activities; including theatre shows, learning history through art exhibitions and enjoying nature through wildlife activities.

Health, Wellbeing and Crisis Response

"Once I found IRMO, I was able to bond much more with my community. Initially we were in a state of immense depression. We couldn't let ourselves be seen like that by our children, we had to go ahead and work, we wondered if we had made a mistake when we came to London. IRMO helped us change this. It helped us on different topics, on topics of health and inclusion, to access the Covid-19 vaccine and on health and wellbeing for our family. In addition, we started to come to activities and little by little we started to feel much better". Pedro, 41, Bolivia

Our work in a snapshot:

- 1,629 people were supported to access information, advice and crisis support by IRMO's helplines;
- 111 hardship funds and food vouchers were distributed to people experiencing food poverty;
- 60 phones, tablets and laptops were distributed to people experiencing digital exclusion;
- 1,863 people reached by our Health & Wellbeing outreach workers;
- 352 people were directly supported to register with a GP and access the Covid-19 vaccine;
- 84,644 views of our social media posts about access to healthcare and the Covid-19 vaccine.

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We have continued to expand our work in the areas of health, wellbeing and crisis response to support the Latin American community in the UK, who experience a high level of health inequality, exclusion from public health services and, like many other migrant ethnic minorities, a disproportionately negative impact of the Covid-19 pandemic and cost of living crisis.

In 2021/2022, our team worked with 1,629 community members to access information, advice and crisis support. With many of our beneficiaries in crisis, we distributed 111 hardship funds to individuals and families experiencing food poverty and who were at risk of destitution. We also connected these community members to clothes banks, shelters, day centres and other relevant services. Through these efforts, our team was able to build crucial relationships with other organisations that have allowed us to respond more quickly and effectively to the crises that our service users face.

To address digital exclusion, something experienced by many members of our community, we worked in collaboration with other organisations to distribute a total of 60 devices (phones, tablets and laptops) as well as 20 data SIM cards. These resources allowed our beneficiaries to access education, search for jobs and generally be more connected in their lives in the UK.

Our frontline team, acting as our first point of contact with the community at our centre in Brixton and remotely, continued to play a crucial role in ensuring that our service users had access to trustworthy information and high-quality advice, as well as referring them to other relevant services that we offer, or to external organisations where more specific support was required.

Our Health and Wellbeing Project started alongside the UK's Covid-19 vaccine rollout with the initial aim of reaching, engaging and informing Latin Americans and other Spanish and Portuguese speakers about the vaccine. Through outreach efforts, one-to-one appointments, workshops and our dedicated helpline, our team supported community members to overcome the multiple barriers experienced to access the vaccine. In 2021/2022, our outreach workers engaged in conversations with 1,863 people, directly supporting 352 people to get vaccinated and register with a GP. Beyond this, we also kept the community informed by regularly sharing trustworthy information in community languages on our social media channels, reaching 84,644 post views relating to healthcare access and the Covid-19 vaccine.

Following the success of these efforts, we saw an opportunity to expand the scope of the project to support people in accessing other health services, such as mental health and dental care, as well as to signpost and refer project beneficiaries to non-healthcare services such as immigration, welfare and housing advice. Overall, we were able to address the multiple, complex and often interconnected needs faced by our community by taking a broader view of what health and wellbeing means to them. Looking beyond physical health to provide support in the many areas of life that can be triggers of stress and hardship for many members of our community.

Research, Campaign and Advocacy Work

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known as IRMO

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During the period 2021/2022, we stepped up our work in advocacy and campaigning, progressing the aims set out in our new Business Plan in the following cross-cutting areas of our work.

Advocating for health equity

Following the launch of our research evidencing the impact of Covid-19 on Latin American migrants in February 2021, we continued advocating for health equity, improved access to healthcare and the Covid-19 vaccine. The key findings of our research were covered by national and local newspapers, international broadcasters and blogs, including The Guardian, BBC Mundo, Vice, Immigration news and South London Press, raising the visibility of the Latin American community and awareness of the issues affecting them.

We engaged with key stakeholders such as MPs, Lambeth and Southwark officials and councillors, Public Health England, Lambeth and Southwark CCGs, NHS South East London, among others, to raise awareness of the barriers for Latin Americans to register with a GP and access the vaccine, and to advocate for better responses from local authorities and government bodies. We participated in the Lambeth Vaccination External Advisory Group, a steering group advising the NHS and Lambeth Council on the roll-out of the vaccine, and co-organised two events with Lambeth and Southwark councils engaging health specialists.

Our advocacy efforts contributed to Lambeth publishing a version of their magazine 'Lambeth Talk' in Spanish and Portuguese focusing on GP registration, access to the Covid-19 vaccine and support; Public Health England commissioning research focusing on access to healthcare for the Latin American community in London; and Lambeth and Southwark councils setting up targeted support services for Latin Americans and communities excluded from mainstream health provision.

Mitigating the impact of Brexit

We raised awareness of the impact of the Brexit deadline on the Latin American community among key decision-makers and advocated for an extension or removal of the deadline to apply for the EU Settlement Scheme (EUSS). We co-wrote a public letter with Member of Parliament Helen Hayes to the Home Secretary outlining the concerns about the imminent EUSS deadline, especially for people with disabilities, children, older people and people with IT and language barriers who were at greater risk of falling through the gaps and losing their rights to reside, work and access vital services and support. We submitted a response to the Government consultation on the 'new immigration plan' voicing our concerns and opposition to the introduction of the plan proposed. Our work on this area was featured in articles in BBC Mundo and South West Londoner.

Supporting the involvement of people with lived experience in policy and research

We continue working with think tanks, research and policy organisations to facilitate the involvement of our community in the development of campaigns, policy and research by sharing information and fostering connections with movements and organisations. Among them, we supported the involvement of our users in a piece of research

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commissioned by Public Health England on access to healthcare and in the Cleaners United campaign for safe sick pay.

Promoting civic engagement

We partnered with Migrants Organise to run the Promote the Migrant Vote campaign and with the GLA to support the London Voter Registration Week 2021. We delivered workshops, produced and disseminated information in community languages aiming to raise awareness and increase understanding among the community about their democratic rights and how to exercise them.

Engaging in joint advocacy work

We kept engaging in joint advocacy and campaigning work aimed at addressing key issues affecting IRMO's beneficiaries, including by participating in forums and networks, joining public letters, and informing and helping develop policy asks. We brought findings from our Covid report to the Latin American Conference organised by the Southwark Latin American Network and co-wrote a letter to Cabinet Members of Southwark Council outlining the community asks in terms of space, welfare and health and wellbeing. As part of CLAUK, we submitted a response to the consultation on the content design and release phase proposals for the Census 2021 outputs, outlining our recommendations aiming to bring visibility to the Latin American community.

STORIES OF IRMO

All names have been changed to protect individual identities.

Alex, 15, El Salvador

Alex fled El Salvador with his parents and two sisters in October 2021 to claim asylum in the UK. Since entering the UK, Alex and his family have been living in emergency accommodation provided by the Home Office and have very little control over their lives. Alex receives three prepared meals a day and £8 a week to live on. The family has access to laundry facilities once a week and is waiting to be moved out of London to more permanent accommodation, at which point they would each start receiving £39.63 per week.

Alex's father was signposted to IRMO by his local Early Help Team and contacted us in January 2022. Two of his children had been out of education for almost three months and he was unclear about what support, if any, the Early Help Team were providing to enrol his 15-year-old son and 17-year-old daughter into college. Furthermore, the family had very little information about the asylum process in the UK and had not yet found legal representation for their asylum claim.

At our first appointment with Alex's family, we explained the UK education system and how we could support them to enrol their children at college. We also provided them with information about the 15 hours of free childcare their youngest daughter was entitled to. Working in partnership with Right To Remain, we translated their Toolkit website,

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and we sent the parents general information in Spanish about the asylum process in the UK and how to find legal aid representation.

After our initial appointment, we contacted the family's local authority to find out whether an in-year school application had been submitted for Alex and, if it had, get an update on the outcome. Since raising issues with this particular local authority in the past about the school admissions process, IRMO has built a direct relationship with lead staff and is able to get responses much quicker. Within two hours of contacting lead staff at the council, we were able to establish that Alex had been offered a place at his local college in December but the council and/or college had got his date of birth, first name and surnames mixed up. As a result, his parents had thought that the offer was for his older sister and were confused when the college told them she was too old for the course at their enrolment appointment. At the time, Alex's parents had asked the college whether Alex could take the place but they were told they had to submit an in-year application to the council.

Thanks to our intervention, Alex was able to start college at the end of January 2022, a week after we contacted the council. However, with only £8 a week in subsistence payments, the family could not afford college uniform or transport costs. Alex was having to walk almost two hours a day to get to college and back. Since then, we have helped Alex apply for a school clothing grant and ZIP Oyster Photocard so he can travel free on the bus. We have also helped his older sister to enrol onto a Post-16 ESOL programme at college.

We are currently helping Alex's older sister to apply for college bursaries and have requested mobile phones for both children from our partner organisations, as they have no means of communication when they are out at college. Both children have been invited to participate at our online ESOL classes and have been signposted to local youth groups as well as organisations that support young asylum seekers. The family also have secured legal representation for their asylum application in the UK.

Eliana, 48, Colombia

Eliana arrived in the UK from Spain in 2019. Eliana is originally from Latin America and has extensive experience in the construction sector and holds a Doctorate Degree in Construction Management and Innovation, as well as specialised knowledge in social housing. Due to Eliana's low level of English, she was working only a few hours per day in a Latin American grocery store before moving to an assistant role in retail.

Eliana heard about IRMO's construction courses and enrolled soon after. Eliana took both modules online: ESOL for Construction and Construction Skills Certification Scheme (CSCS) exam preparation, aiming to pass the test and obtain the card required to work in construction. While studying online, Eliana learned about IRMO's employment support services and registered with this service too.

Eliana started the mentoring scheme at IRMO. While she was completing the construction courses, Eliana and her mentor started working on career planning. During these sessions, Eliana gained clarity on how to restart her successful career here in the UK and started volunteering as a stepping stone to achieve her goal.

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It was important for Eliana to access English lessons to further develop her communication skills in the workplace. IRMO and City Lit college partnered to offer Eliana an English course for professionals, called 'finding the right word in business' (advanced).

Eliana also completed the process to obtain statements of comparability for her studies by ENIC, the UK National Information Centre, for the recognition and evaluation of international qualifications and skills. Having these statements helped her to demonstrate her abilities and competencies to employers in the UK. Eliana was also given support to complete a course in GDPR, which is essential for administration roles. IRMO covered these costs through the Step-Up project progression fund.

Eliana is grateful that IRMO offers mentoring as she had not had these opportunities before. Mentoring has helped Eliana navigate her career prospects with more confidence. While Eliana was studying and receiving mentoring, IRMO advertised for a volunteer CSCS exam preparation facilitator. Eliana was excited by the opportunity and successfully applied.

As a volunteer, Eliana is bringing a wealth of knowledge and experience, as well as a more inclusive perspective on women's accessibility to roles in construction. Eliana is acutely aware of the predominance of men in the construction industry and, through her volunteer role, she is already inspiring women to take the leap she did when she decided to work in this sector.

Carlos, 51, Ecuador

Having accessed English classes and employment support activities at IRMO in the past, in January 2022 Carlos requested an appointment with the Welfare department as he had recently developed tumours and pancreatitis, which were preventing him from working.

Unable to work or pay rent, he found himself living temporarily in his ex-wife's house; however, he could not remain there on a long-term basis. By the time he came to the appointment, he had been couch-surfing for two months. We immediately identified the need for him to present as homeless, however, the communication with the council was difficult; they did not call him when they said they would, and when they did call, they deemed that he could remain where he was. The welfare team worked together on this case to try to resolve the housing and welfare benefits applications as soon as possible.

Thankfully, Carlos was granted temporary accommodation and now also receives Universal Credit, on the basis of his ill health, while he is receiving treatment.

LOOKING AHEAD

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Our key aims for 2022/2023 and beyond are:

- **Mitigating the impact of Brexit and the hostile environment** by continuing to closely monitor and respond to the evolving situation with the EUSS, new migration routes and potential legislation changes; and by upgrading our support to people with No Recourse to Public Funds (NRPF), undocumented migrants and asylum seekers.
- **Seeking a fairer recovery from Covid-19** by continuing to provide proactive responses to urgent needs (such as food poverty and digital exclusion) and long-term needs resulting from the Covid-19 pandemic and the cost of living crisis; as well as by improving access to healthcare.
- **Listening to lived experience and using this to inform our services**, by implementing IRMO's user engagement strategy, establishing a new expert panel made up of beneficiaries; and by acting as a vehicle for the engagement of our service users.
- **Tackling inequalities and discrimination** by further developing IRMO's understanding of intersectionality; developing more specific equality objectives; stepping up our advocacy and campaigning work at the local, London and national levels; and bringing more visibility to the community as well as improved responses, both independently and as part of the Coalition of Latin Americans in the UK (CLAUK).
- **Ensuring that IRMO has the structure, resources, knowledge and approach** needed to respond to the needs and priorities of the community appropriately, by upgrading our financial management processes to match the recent growth of our operations; finalising and implementing our communication strategy; continuing to invest in team wellbeing and in developing a healthy work environment; and finishing the refurbishment of our premises to improve the accessibility, safety, security and energy efficiency of the building, and allowing better delivery of our activities.

THANKS

We would like to dearly thank all of our staff, trustees and volunteers for their ongoing commitment and fantastic contributions to IRMO's work throughout 2021/2022. During this period, 68 volunteers contributed a staggering 6,297 hours of work.

We would also like to thank our funders, individual supporters and partners who have enabled us to continue to grow as an organisation and support the Latin American community in the UK.

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Trustees' Report

Statement of trustees' responsibilities

The trustees (who are also the directors of Indoamerican Refugee and Migrant Organisation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".


Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that can 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.

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

The annual report was approved by the trustees of the charity on 24 January 2023 and signed on its behalf by:



.....

Cecilia Lanata Briones
Chair



.....

Olivia Stewart
Trustee

Indoamerican Refugee and Migrant Organisation

known as IRMO

Independent Examiner's Report to the trustees of Indoamerican Refugee and Migrant Organisation ('the Company')

I report to the charity trustees (who are also Directors for the purpose of company law) on my examination of the accounts of the Indoamerican Refugee and Migrant Organisation ('the charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Responsibilities and basis of report

As the charity's trustees of Indoamerican Refugee and Migrant Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Indoamerican Refugee and Migrant Organisation are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

Since Indoamerican Refugee and Migrant Organisation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Indoamerican Refugee and Migrant Organisation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or

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Independent Examiner's Report to the trustees of Indoamerican Refugee and Migrant Organisation ('the Company')

4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Timothy Sullivan FCA
ICAEW

9 Hare & Billet Road
Blackheath
SE3 0RB

Date: 31/1/23.....

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Statement of Financial Activities for the Year Ended 31 March 2022
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Note	Unrestricted £	Restricted £	Total 2022 £	Unrestricted £	Restricted £	Total 2021 £
Income and Endowments from:						
Donations and legacies	154,622	608,682	763,304	96,536	544,991	641,527
Charitable activities	14,175	-	14,175	17,729	-	17,729
Investment income	70	-	70	67	-	67
	<u>168,867</u>	<u>608,682</u>	<u>777,549</u>	<u>114,332</u>	<u>544,991</u>	<u>659,323</u>
Expenditure on:						
Charitable activities	<u>(63,387)</u>	<u>(478,450)</u>	<u>(541,837)</u>	<u>(13,390)</u>	<u>(443,886)</u>	<u>(457,276)</u>
Total expenditure	<u>(63,387)</u>	<u>(478,450)</u>	<u>(541,837)</u>	<u>(13,390)</u>	<u>(443,886)</u>	<u>(457,276)</u>
Net movement in funds	105,480	130,232	235,712	100,942	101,105	202,047
Reconciliation of funds						
Total funds brought forward	<u>243,067</u>	<u>99,549</u>	<u>342,616</u>	<u>142,125</u>	<u>(1,556)</u>	<u>140,569</u>
Total funds carried forward	<u>348,547</u>	<u>229,781</u>	<u>578,328</u>	<u>243,067</u>	<u>99,549</u>	<u>342,616</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 17.

The notes on pages 28 to 44 form an integral part of these financial statements.

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**(Registration number: 03931483)
Balance Sheet as at 31 March 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	129,709	25,570
Current assets			
Debtors	13	47,673	4,540
Cash at bank and in hand	14	<u>408,598</u>	<u>322,012</u>
		456,271	326,552
Creditors: Amounts falling due within one year	15	<u>(7,652)</u>	<u>(9,506)</u>
Net current assets		<u>448,619</u>	<u>317,046</u>
Net assets		<u>578,328</u>	<u>342,616</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		229,781	99,549
Unrestricted income funds			
Unrestricted funds		<u>348,547</u>	<u>243,067</u>
Total funds	17	<u>578,328</u>	<u>342,616</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.


The notes on pages 28 to 44 form an integral part of these financial statements.

Indoamerican Refugee and Migrant Organisation

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**(Registration number: 03931483)
Balance Sheet as at 31 March 2022**

The financial statements on pages 24 to 44 were approved by the trustees, and authorised for issue on 24 January 2023 and signed on their behalf by:



.....
Cecilia Lanata Briones
Chair



.....
Olivia Stewart
Trustee

The notes on pages 28 to 44 form an integral part of these financial statements.

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Statement of Cash Flows for the Year Ended 31 March 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income		235,712	202,047
Adjustments to cash flows from non-cash items			
Depreciation		16,782	3,482
Investment income	5	<u>(70)</u>	<u>(67)</u>
		252,424	205,462
Working capital adjustments			
(Increase)/decrease in debtors	13	(43,133)	16,525
(Decrease)/increase in creditors	15	<u>(1,854)</u>	<u>3,198</u>
Net cash flows from operating activities		<u>207,437</u>	<u>225,185</u>
Cash flows from investing activities			
Interest receivable and similar income	5	70	67
Purchase of tangible fixed assets	12	<u>(120,921)</u>	<u>(27,300)</u>
Net cash flows from investing activities		<u>(120,851)</u>	<u>(27,233)</u>
Net increase in cash and cash equivalents		86,586	197,952
Cash and cash equivalents at 1 April		<u>322,012</u>	<u>124,060</u>
Cash and cash equivalents at 31 March		<u><u>408,598</u></u>	<u><u>322,012</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 28 to 44 form an integral part of these financial statements.

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Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England & Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Unit 8 Warwick House
Overton Road
London
SW9 7JP

These financial statements were authorised for issue by the trustees on 24 January 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Indoamerican Refugee and Migrant Organisation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

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Notes to the Financial Statements for the Year Ended 31 March 2022

Judgements and key sources of estimation uncertainty

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

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

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

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Notes to the Financial Statements for the Year Ended 31 March 2022

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Office equipment	20% straight line method

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

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Notes to the Financial Statements for the Year Ended 31 March 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

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Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

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Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

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3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	7,874	-	7,874	7,064
Gift aid reclaimed	549	-	549	895
Grants, including capital grants;				
Government grants	449	-	449	4,717
The City Bridge Trust	-	29,430	29,430	36,375
Trust For London	-	4,081	4,081	4,066
Young Londoners Fund	-	30,069	30,069	39,040
Young Londoners Fund (THRIVE)	-	19,200	19,200	19,200
European Commission	-	-	-	46,163
Home Office	-	-	-	11,200
The National Lottery Community Fund	-	76,860	76,860	103,311
Lambeth Council (LAYF)	-	17,000	17,000	17,000
BBC Children in Need	-	45,594	45,594	42,498
Sir Walter St. John's Charity	-	-	-	4,496
Garfield Weston Foundation	-	-	-	10,000
Peter Minet Trust	30,000	-	30,000	30,000
London Community Response Fund	-	5,112	5,112	76,490
People's Postcode Trust	-	-	-	9,800
CCLORS	-	-	-	48,275
The Mayor's Community Spaces at Risk	-	-	-	10,000
Community Organisers	-	-	-	3,750
Martin Lewis Corona Charity Fund	-	-	-	5,000
Blackbaud	-	-	-	6,175
CLIPS	-	3,750	3,750	-
DWP	-	24,802	24,802	-
Guy's & St Thomas Foundation	99,500	-	99,500	-
Youth Endowment Fund	-	4,798	4,798	-

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	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
B & Q Foundation	-	6,500	6,500	-
AB Charitable Trust	15,000	-	15,000	-
Greater London Authority	-	67,370	67,370	-
Cornerstone Fund	1,250	-	1,250	-
Veolia Environmental Trust	-	7,375	7,375	-
The Clothworkers Foundation	-	10,000	10,000	-
London Catalyst	-	1,000	1,000	-
Thames Reach	-	2,245	2,245	-
Southwark Council	-	17,225	17,225	1,000
TNLCF	-	31,047	31,047	45,550
Lambeth Council	-	102,824	102,824	22,500
Burberry Foundation	-	30,000	30,000	12,000
Walcot Foundation	-	72,400	72,400	24,962
	<u>154,622</u>	<u>608,682</u>	<u>763,304</u>	<u>641,527</u>
 4 Income from charitable activities				
	Unrestricted funds General £		Total 2022 £	Total 2021 £
Services	14,175		14,175	13,009
Contractual income	-		-	4,720
	<u>14,175</u>		<u>14,175</u>	<u>17,729</u>
 5 Investment income				
	Unrestricted funds General £		Total 2022 £	Total 2021 £
Interest receivable and similar income;				
Interest receivable on bank deposits	70		70	67
	<u>70</u>		<u>70</u>	<u>67</u>

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Notes to the Financial Statements for the Year Ended 31 March 2022

6 Expenditure on charitable activities

	Note	Total 2022 £	Total 2021 £
Fundraising		12,005	11,266
Activities and project cost		23,795	8,268
Volunteer expenses		1,395	857
Bad debts written off		1,430	-
Staff costs	10	442,442	393,785
Support costs	7	<u>60,770</u>	<u>43,100</u>
		<u>541,837</u>	<u>457,276</u>

In addition to the expenditure analysed above, there are also support costs of £60,770 (2021 - £43,100) which relate directly to charitable activities. See note 7 for further details.

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7 Analysis of support costs

Support costs

	Total 2022 £	Total 2021 £
Staff training	975	3,400
Staff welfare	104	-
Travelling	-	46
Rent and rates	12,472	12,863
Insurance	1,119	1,745
General maintenance	1,176	1,701
Utilities	2,464	3,799
Computer software and maintenance	12,228	5,900
Printing, postage and stationery	1,382	903
Membership	1,572	1,106
Sundries	-	444
Independent examination	2,508	2,280
Bookkeeping and payroll	2,744	3,612
Legal and professional	5,017	1,570
Bank charges	227	249
Depreciation	16,782	3,482
	<u>60,770</u>	<u>43,100</u>

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Notes to the Financial Statements for the Year Ended 31 March 2022

8 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022	2021
	£	£
Depreciation of fixed assets	<u>16,782</u>	<u>3,482</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

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Notes to the Financial Statements for the Year Ended 31 March 2022

10 Staff costs

The aggregate payroll costs were as follows:

	2022	2021
	£	£
Staff costs during the year were:		
Wages and salaries	405,497	359,897
Social security costs	28,535	26,029
Pension costs	8,410	7,859
	<u>442,442</u>	<u>393,785</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022	2021
	No	No
Charitable activities	<u>20</u>	<u>16</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £46,527 (2021 - £45,795).

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11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Other tangible fixed asset £	Total £
Cost			
At 1 April 2021	17,410	12,080	29,490
Additions	-	120,921	120,921
At 31 March 2022	<u>17,410</u>	<u>133,001</u>	<u>150,411</u>
Depreciation			
At 1 April 2021	3,920	-	3,920
Charge for the year	3,482	13,300	16,782
At 31 March 2022	<u>7,402</u>	<u>13,300</u>	<u>20,702</u>
Net book value			
At 31 March 2022	<u>10,008</u>	<u>119,701</u>	<u>129,709</u>
At 31 March 2021	<u>13,490</u>	<u>12,080</u>	<u>25,570</u>

13 Debtors

	2022 £	2021 £
Trade debtors	46,846	2,033
Prepayments	827	1,867
Accrued income	-	640
	<u>47,673</u>	<u>4,540</u>

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Notes to the Financial Statements for the Year Ended 31 March 2022

14 Cash and cash equivalents

	2022	2021
	£	£
Cash on hand	(6)	90
Cash at bank	408,604	321,922
	<u>408,598</u>	<u>322,012</u>

15 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	-	311
Other creditors	1,843	2,017
Accruals	5,809	7,178
	<u>7,652</u>	<u>9,506</u>

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £8,410 (2021 - £7,859).

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17 Funds	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	243,067	168,867	(63,387)	348,547
Restricted funds				
English for All	-	29,430	(29,430)	-
EU Settlement Scheme	(6,720)	36,253	(33,283)	(3,750)
COVID 19 Support	41,303	6,496	(24,662)	23,137
Latin American Youth Forum (LAYF)	250	77,069	(64,651)	12,668
Family Project	(1,168)	45,594	(44,998)	(572)
Step Up Plus	2,535	31,288	(30,392)	3,431
Refurbishment	20,000	47,625	-	67,625
Parents Association	3,750	-	(894)	2,856
THRIVE	4,400	19,200	(19,400)	4,200
Digital Inclusion Fund	-	5,061	(5,061)	-
Samaritan Grant	-	1,000	(539)	461
A Place For All	37,679	76,860	(103,538)	11,001
Building Young Brixton (BYB)	277	19,685	(9,327)	10,635
Employment Support	(2,757)	24,802	(22,045)	-
Advice Services	-	25,000	-	25,000
Awards for All	-	9,978	(3,755)	6,223
BounceBack	-	47,438	(21,115)	26,323
Health and wellbeing	-	27,763	(34,294)	(6,531)
Lambeth Peer Action Collective	-	4,798	(4,455)	343
Advice in Community Settings	-	67,370	(20,639)	46,731
Common Purpose Programme	-	5,972	(5,972)	-
	<u>99,549</u>	<u>608,682</u>	<u>(478,450)</u>	<u>229,781</u>
Total funds	<u>342,616</u>	<u>777,549</u>	<u>(541,837)</u>	<u>578,328</u>

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Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General Funds	142,125	114,332	(13,390)	243,067
Restricted funds				
English for All	-	29,190	(29,190)	-
EU Settlement Scheme	1,410	11,200	(19,330)	(6,720)
Step Up	-	4,066	(4,066)	-
COVID 19 Support	-	170,315	(129,012)	41,303
Latin American Youth Forum (LAYF)	528	17,000	(17,278)	250
Family Project	(2,375)	46,994	(45,787)	(1,168)
Step Up Plus	-	34,762	(32,227)	2,535
Refurbishment	-	20,000	-	20,000
Parents Association	-	3,750	-	3,750
THRIVE	4,600	19,200	(19,400)	4,400
EU Lamp	(35,652)	46,163	(10,511)	-
Galop	2,500	-	(2,500)	-
Samaritan Grant	700	-	(700)	-
A Place For All	26,496	103,311	(92,128)	37,679
Building Young Brixton (BYB)	237	39,040	(39,000)	277
Employment Support	-	-	(2,757)	(2,757)
	<u>(1,556)</u>	<u>544,991</u>	<u>(443,886)</u>	<u>99,549</u>
Total funds	<u>140,569</u>	<u>659,323</u>	<u>(457,276)</u>	<u>342,616</u>

18 Analysis of net assets between funds

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	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	1,206	128,503	129,709
Current assets	354,993	101,278	456,271
Current liabilities	(7,652)	-	(7,652)
Total net assets	<u>348,547</u>	<u>229,781</u>	<u>578,328</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	1,754	23,816	25,570
Current assets	250,819	75,733	326,552
Current liabilities	(9,506)	-	(9,506)
Total net assets	<u>243,067</u>	<u>99,549</u>	<u>342,616</u>

19 Related party transactions

There were no related party transactions in the year.