

SAHELI

(COMPANY LIMITED BY GUARANTEE (ENGLAND & WALES) NO: 2846843

REGISTERED CHARITY NO: 1033067

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED

31st MARCH 2021

SAHELI
For the year ended 31st March 2021

Reference and administrative information

The charity is a company limited by guarantee and is registered with the charity commission.

Company Registration Number 2846843

Incorporated 23rd August 1993

Charity Registration Number 1033067

Registered 10th February 1994

Registered office

Oakland House, 1st Floor, Old Trafford, Manchester, M16 0PQ

Directors

The directors/trustees who held office during the year ended 31st March 2021 were as follows:

Azra Ali	(Chair – Resigned 10/01/2020)
Iram Ahmed	(Secretary – Resigned 02/01/2020)
Shazia Bodhanian	(Chair – Appointed 10/01/2020)
Rukhsana Arifeen	(Treasurer – Resigned 06/03/2020)
Nabanita Ghosh	
Nilofar Siddiqi	

Secretary:

Iram Ahmed – Resigned 02/01/2020

Senior Management Team

Priya Chopra - Chief Executive Officer

Sugra Akbar – Manager

Khalda Ali – Project manager

Bankers

Royal Bank of Scotland, 464 Wilbraham Road, Chorlton cum-hardy, Manchester, M21 1AR

Independent Examiner

Ferguson & Co, 651 Mauldeth Road West, Manchester, M21 7SA

Governing document

The company was established under a Memorandum and Article of Association which established the objects and aims of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

The trustees present their report and financial statements for the year ended 31st March 2021. Included within the trustees report is the directors' report as required by company law. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

**SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2021**

OBJECTIVES AND ACTIVITIES

Purposes and Aims

Saheli supports BAMER women and children who experience domestic violence. Saheli provides refuge accommodation and outreach support to women living in the community.

The trustees have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning how our activities will contribute to the aims and objectives that have been set. They are informed in this task by robust performance management and monitoring systems that capture the outcomes - and outputs - of our work, and by comprehensive consultation processes that incorporate service user, staff, volunteer and stakeholder experience of service gathered through a variety of formal and informal processes.

BENEFICIARIES OF OUR SERVICE

We have continued to support BAMER women and their children fleeing domestic abuse and forced marriages. Saheli is the lead organisation for the Manchester Maya project, which is a partnership of 8 organisations including Annana, Wai yin chine community, CDM UK, women's voices, wonderfully made women, Himmat and the Bauer academy.

Our activities benefit public benefit by:

- Providing temporary refuge accommodation to BAMER women and their children fleeing domestic abuse.
- Providing telephone advice and support to BAMER women within the community
- Delivering training to raise awareness of issues of domestic abuse and forced marriages within schools/colleges/universities and organisations (voluntary and statutory).

Saheli has been supporting women and children from Black Asian Minority and Ethnic communities and was set up 44 years ago in Manchester. We have continued to work in Manchester and currently expanding our services to Greater Manchester.

Saheli Board, Staff Team, Volunteers have worked hard to meet our vision of keeping women and children safe this year. We revisited our strategy and business plan to ensure we continue to diversify our income streams.

SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2021

Saheli has been awarded the Imkaan National Standards this year and we are proud of this achievement demonstrating quality and evidence-based service approach to meeting the needs of women and children from Black Asian Minority and Ethnic communities.

Ex-service users have become mentors for other women using the services of Saheli. They have taken on a new responsibility, which empowers and supports other BAME women and helps them value themselves more. The work of recruiting and training the mentors was led by our Social Enterprise worker and funded by Lloyds foundation.

Saheli has been working in partnership with 5 partners in a project funded by Comic Relief called The Positive Change Partnership. The partnership is a unique initiative of 5 Northern regions of the UK (Newcastle/Northumberland, Rotherham, Rochdale, Manchester and Blackburn) across wide geographical reaches to embed the project's program of engagement, response and recovery whilst assessing and evaluating a specialist model of support that addresses the specific needs of black and minoritized women and young women from an informed black feminist perspective. Partnership is made of Angelou Centre, Apna Haq, Saheli, Rochdale Women's Welfare Association, Humraaz.

Empowerment and building the confidence of the women survivors of domestic abuse, forced marriage and Honour based violence is equally important for us as is the safety for the women and children. Saheli worked in partnership with YSL Training to provide accredited Training on Leadership, Team Management, Customer Service and Food Safety to 30 women survivors of domestic abuse from BAME communities.

Our group worker for women who are 50+ continued to run sessions every week. Sessions were delivered on healthy eating, exercise, improving mental wellbeing and reducing isolation. Arts Therapy and talking Therapy was available for the women. Zesty Cuisine our social enterprise in catering team ensured that women could all sit together and eat a healthy meal and could connect with each other.

Our helpline has been very busy, and our dedicated team of helpline and outreach workers have continued to work with women in the community. Helping women to stay safe, supporting the women and children to access refuge space and ensure they get emotional and practical support when they contact us. We have worked with the Police, Social Services, Doctors surgeries, Schools, Universities, Religious institutions to ensure families from BAME communities fleeing domestic abuse are safe and get the response they need to make a informed decision about their safety.

We would like say our special Thank You to all our supporters, funders and well-wishers and above all our service users who continue to inspire and motivate us. Our special Thank You to our board members, Staff team and volunteers for their hard work and dedication in ensuring that Saheli continues to reach out to vulnerable women and children from Black, Asian Minority and Ethnic communities

**SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2021**

SOCIAL ENTERPRISE

Our social enterprise project funded by Manchester City Council's VCS grants focuses on supporting women and providing opportunities for them to develop skills which allows them to further progress onto education, employment and training opportunities. They have contributed to the projects sessions and learnt structures processes of invoicing, pricing, logging information and managing catering orders.

FAMILY SUPPORT WORK

Our family support worker has been funded by the Lloyds foundations. Running group work sessions to empower women and develop their skills the group has shown a higher demand with an interest from elderly women who have been subject to abuse from partners, in laws and in some cases their children. Our one-to-one work has allowed us to offer advice and information and advocate on behalf of women to access legal support, health related support and housing to support women in independence away from abuse.

NO RECOURSE TO PUBLIC FUNDS

We have had an increase in the number of referrals from women with no recourse to public funds who find themselves destitute due to domestic abuse. Having no recourse to public funds makes them extremely vulnerable as there is no financial support available for them. This year we received a kind donation from B&M stores which has allowed us to provide temporary accommodation, food and other necessities in an emergency until further support has been secured.

Saheli has continued to support women and children from the BAMER communities to be safe where they are at risk of violence and abuse. We do this by providing safe and secure accommodation advice, information, guidance and advocacy; and opportunities to attend group work, counselling sessions, empowerment workshops, volunteering and learn new skills.

REFUGE

It has been a busy year for the refuge, which has been occupied for most of the year. Women have presented with various situations including, forced marriages, honour-based violence and domestic abuse. The issues they have been faced with has been homelessness, destitution, isolation, mental health, low self-esteem, and confidence and overall requiring a place of safety.

**SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2021**

ACHIEVEMENTS AND PERFORMANCE

Saheli has continued its high-quality services to women and children fleeing domestic and forced marriages.

MAYA PARTNERSHIP

Saheli has continued to lead on Maya Partnership which is Big Lottery funding Women's and Girls initiative. Maya Partnership has been running 32 sessions to women from (BAMER) Black, Asian, Minority, Ethnic and Refugee women a week across the city of Manchester. These sessions are to empower, support and assist BAMER women in developing their skills and working towards empowerment.

DATA COLLECTION

Our lamplight system has provided detail information on the journey a woman has taken from the start of her support journey with us. Measuring risk and support needs, the system has allowed us to see a woman's journey at a glance. This system is now used by the refuge and the outreach project.

GROUP WORK

Saheli runs 2 group work sessions a week in locations within south Manchester. The activities are service user led and highlight and address the needs of the women living within the community.

Volunteers

Saheli has a volunteer's projects which recruits and trains volunteers. We match the skills of the volunteers with the various projects to ensure volunteers have the opportunity to fully utilise their existing skills as well as developing new skills.

PLANS FOR THE FUTURE

Saheli's plans includes:

- To run group activities for elderly women in other areas of Manchester
- Hold a fundraising event annually to raise funds for our no recourse project
- To have each staff member trained to deliver training to external organisations

We are continuously assessing our progress in line with our development plan. Our current aim is to secure some funding for children's work which will secure funds to continue the gap in services to BAME women in the community, children and young people fleeing domestic abuse and forced marriages.

**SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2021**

Strategy

Our business plan had a focus on developing a social enterprise which would benefit our service users, allowing them to access opportunities to develop their existing skills and learn new skills which would allow them to access further education or employment or to work towards setting up a self-employed business. This is now developed, and the income raised is put back into the project to develop it further.

RELATED PARTY AND RELATIONSHIP WITH OTHER ORGANISATIONS

In so far as it is complimentary to the charity's objects, the charity is guided by both local and national policy. Saheli has affiliation to the Women's Aid Federation of England.

FINANCIAL REVIEW

Saheli is currently funded through Manchester City Council for the core costs of the refuge. We have successfully increased our housing benefit charges this year. Total reserves for Saheli as at 31st March 2021 are £256,078 out of which the Restricted balance is £77,136 - (2020: £115,693 out of which restricted was £16,681).

Reserves policy

Saheli has a reserves policy which is used to inform our reserves position. We have unrestricted reserves of 6 months running costs for the refuge provision.

Investment policy

Aside from retaining a prudent amount in reserves each year, most of the charity's funds are to be spent in the short term so there are few funds for any longer-term investment.

**SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2021**

Principal funding sources

The principal funding sources for the charity are currently by way of grant income from Manchester City Council, Big Lottery Fund, Lloyds Foundation and Housing Benefit. We have successfully secured the tender for the refuge provision for 2 years.

Company status

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up.

Trustees

The trustees are directors of the charity and, under the company's Articles, are known as Board members with voting rights. They have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 9 to the accounts. The trustees undertake a skills audit to identify gaps in Board experiences and new trustees are appointed on a 3-year term to fill these gaps. There is an induction and training plan in place for all trustees to strengthen their role in strategic planning. Trustees are also able to access the organisational training plan and attend any that they feel would be beneficial to their role and/or understanding.

Recruitment and Appointment of Management Committee

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Management Committee. Under the requirements of the Memorandum and Articles of Association, members of the Management Committee shall hold office until the end of Annual General Meeting next following their election appointment or co-option and shall be eligible for re-election or re-co-option.

Recruitment and Appointment of Trustees

The committee are elected annually at the Annual General Meeting.

Trustee Induction and Training

Saheli management committee hear about Saheli through our annual report, word of mouth and the networking Saheli does. Saheli's management committee is recruited following all recruitment process and a successful induction.

All the management committee members are given an induction when they start which gives them up to date information on our services, finances, funding streams, organisational policies and procedures, code of conduct and training on our quality assurance standards. Training is provided for the management committee on roles and responsibilities of a trustee, domestic abuse/forced marriages and other relevant training identified to assist and support the work of the trustees.

**SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2021**

Risk Management

We have developed policies and procedures to manage the risk within the organisation at all levels. The risk management policy has been developed to address the various risks facing the organisation and these are reviewed on a regular basis. Actions are identified based on risk factors with a follow up to ensure relevant steps have been taken to identify/reduce and manage risk.

Organisational Structure

The organisation is managed by the management committee who have the responsibility for the overall management of the project.

Organisational structure is as follows;

- Chief Executive Officer
- Managers
- Project workers
- Outreach workers
- Family support worker
- Social enterprise worker
- Volunteers

Remuneration policy for key management personnel

The remuneration package for all personnel comprises of a basic salary and contribution to a pension scheme. The charity is subject to auto-enrolment and contributions are currently made as agreed by the trustees.

Risk management

The trustees consider all major risks to which the charity is exposed and are satisfied that the procedures in place to manage them are adequate and effective. The senior management take delegated responsibility on behalf of the Board of Trustees for ensuring that there is an effective framework for accountability; for examining and reviewing all systems and methods of control, both financial and otherwise, including risk analysis and risk management; and for ensuring the charitable company is complying with all aspects of the law, relevant regulations and good practice. The charity regularly reviews its risk register in light of internal and external environmental changes and makes changes where necessary.

Funds held as custodian trustee on behalf of others

The charity has not acted as custodian trustee for any other charity during the period.

SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Directors / Trustees Responsibilities

The directors are responsible for preparing the annual report and the accounts in accordance with applicable law and regulations. Company law requires the directors to prepare accounts for each financial year. Under that law the directors have elected to prepare accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The accounts are required by law to give a true and fair view of the state of affairs of the company end of its profit or loss of the company for that period.

In preparing the accounts, the directors are required to;

- select suitable accounting policies and then apply them consistently;
- 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 accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the company and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors report is prepared in accordance with the small companies' regime under part 15 of the Companies Act 2006.

Registered office

Oakland House, 1st Floor, Old Trafford, Manchester, M16 0PQ
Signed on Behalf of the Board:



Chair

Shazia Bodhania

Date: 24/12/2021

Independent Examiner's Report to the Trustees of Saheli

I report on the accounts of the company for the year ended 31st March 2021 which are set out on pages 11 to 22.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

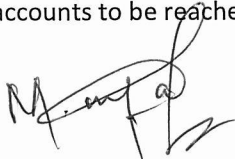
Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1 which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Muhammad Tayyab
Ferguson & Co
651 Mauldeth Road West
Manchester
M21 7SA

Dated:

24/12/2021

SAHELI

STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Year Ended 31.03.21 Total Funds £	Year Ended 31.03.20 Total Funds £
INCOMING RESOURCES					
Incoming Resources from generated funds:					
Activities for generating funds:					
Donations & Other Income	3	17,853	-	17,853	476
charitable activities:	5				
Refuge		247,112	160,578	407,690	231,032
Outreach		-	399,192	399,192	283,838
Other trading activities	4	-	-	-	183
Total incoming resources		264,965	559,770	824,735	515,529
RESOURCES EXPENDED					
Raising funds	8	-	-	-	-
Charitable Activities:	6				
Refuge		185,035	147,014	332,049	210,052
Outreach		-	352,301	352,301	352,072
TOTAL RESOURCES EXPENDED		185,035	499,315	684,350	562,124
Net movement in funds		79,930	60,455	140,385	(46,595)
Transfers between funds		-	-	-	-
RECONCILIATION OF FUNDS					
Total Funds Brought Forward	16	99,012	16,681	115,693	162,288
Prior year adjustment					
TOTAL FUNDS CARRIED FORWARD		178,942	77,136	256,078	115,693

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 22 form part of these accounts.

SAHELI

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	12	8,581	-
CURRENT ASSETS			
Debtors & Prepayments	14	75,946	31,125
Cash at Bank and in Hand	15	202,053	103,709
		<u>277,999</u>	<u>134,834</u>
LIABILITIES:			
Amounts falling due within one year	13	<u>(30,502)</u>	<u>(19,141)</u>
NET CURRENT ASSETS		247,497	115,693
NET ASSETS		<u><u>256,078</u></u>	<u><u>115,693</u></u>
ACCUMULATED FUNDS			
Restricted Funds	16	77,136	16,681
<u>Unrestricted Funds</u>	16		
General funds		148,942	69,012
Designated funds		30,000	30,000
Total unrestricted funds		<u>178,942</u>	<u>99,012</u>
Total charity funds		<u><u>256,078</u></u>	<u><u>115,693</u></u>

For the year in question the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The accounts have been prepared in accordance with the special provision of part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standards for Smaller Entities.

Approved on Behalf of the Board

Date: 24/12/21	Director	Shazia Bodhanie	<i>Shazia Bodhanie</i>
Date: 22/12/21	Director	Nabanita Ghosh	<i>Nabanita Ghosh</i>

The notes on pages 13 to 22 form part of these accounts.

SAHELI

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash provided by / (used) in operating activities	18	109,785	(58,411)
Cash flows from investment activities:			
Interest		-	-
Purchase of tangible fixed assets		11,441	-
Net cash provided by investment activities		<u>11,441</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents during the year		98,344	(58,411)
Cash and cash equivalents at the beginning of the year		103,709	162,120
Cash and cash equivalents at the end of the year		<u>202,053</u>	<u>103,709</u>

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

SORP FRS 102

Saheli 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 note.

Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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 amount of assets and liabilities within the next reporting period.

Income

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

Donated services and facilities

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

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021

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.

Current asset investments

The charity holds no investments

Taxation

The charity is exempt from corporation tax on its charitable activities

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

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 undertaken to further the purposes of the charity and their associated support costs.

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

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities.

Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

Tangible fixed assets

Individual fixed assets costing £500 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Fixtures & Equipment	25% on cost
Computers & Equipment	25% on cost
Play Equipment	25% on cost

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021

Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Debtors

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

Cash at bank and at hand

The charity's cash at bank and in hand includes the availability of funds as at 31st March 2021.

Creditors and provisions

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

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Pensions

Employees of the charity have been auto enrolled onto a pension scheme to which the charity contributes 6%.

2. Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021

3. Income from donations and legacies

	Unrestricted	Restricted	Total 2021 £	Total 2020 £
Donations	124	-	124	476
Total	124	-	124	476
Total by fund at 31 Mar 2020	376	100	476	

4. Income from other trading activities

Catering sales	-	183
	-	183

All income from other trading activity is unrestricted

5. Incoming resources from Activities to further the Charity's Objects

	Unrestricted Refuge £	Restricted Refuge £	Restricted Outreach £	Total Funds 2021 £	Total Funds 2020 £
Big Lottery			242,407	242,407	247,978
Llyods TSB		28,670		28,670	20,070
Manchester City Council	75,117			75,117	75,117
Donation	17,853			17,853	10,000
MCC - Equalities			35,860	35,860	35,860
Imkaan			32,500	32,500	
MCHLG		68,826		68,826	
Rosa fund			34,890	34,890	
Northern project			7,751	7,751	
Comic relief			45,784	45,784	
Smallwood		35,273		35,273	
Womens Aid		20,618		20,618	
Social change		7,191		7,191	
	92,970	160,578	399,192	652,740	389,025
Fees and other income					
Rents	109,555			109,555	93,602
Others	62,440			62,440	32,243
	171,995	-	-	171,995	125,845
Total	264,965	160,578	399,192	824,735	514,870
Total 2020	210,962	20,070	283,838	514,870	

	2021 £	2020 £
Restricted income	559,770	303,908
Unrestricted income	264,965	210,962
	824,735	514,870

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021

6 Analysis of expenditure on charitable activities

	Unrestricted Refuge 2021 £	Restricted Refuge 2021 £	Restricted Outreach 2021 £	Total 2021 £	Total 2020 £
Staff wages & pension, training	153,022	45,595	145,534	344,151	250,698
Premises		37,436	1,840	39,276	34,066
Project costs	26,484	5,052	58,489	90,025	10,791
Partnership grants			131,656	131,656	182,702
NRPF	1,186			1,186	2,058
Bad debts				-	9,727
HR	2,903			2,903	9,432
Depreciation			2,860	2,860	
Governance costs (note 7)	1,440		1,440	2,880	2,400
Support costs (note 7)		58,931	10,482	69,413	60,250
Total	185,035	147,014	352,301	684,350	562,124
Total 2020	191,064	18,988	352,072	562,124	
Restricted expenditure				499,315	371,060
Unrestricted expenditure				185,035	191,064
				684,350	562,124

7 Analysis of support & governance costs

	Basis of apportionment	Governan	Support	Total 2021 £	Total 2020 £
IT	Type of expense		400	400	297
Management charges	Type of expense		55,850	55,850	32,243
Office	Floor space				27,710
Independent examination	Type of expense	2,880	13,163	16,043	2,400
		2,880	69,413	72,293	62,650

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021

	Total 2021	Total 2020
	£	£
8. Cost of raising funds		
Cost of goods sold	-	-
	<u>-</u>	<u>-</u>

9. Net income/expenditure for the year

	2021	2020
	£	£
This is stated after charging:		
Depreciation	2,860	
Independent examination fees	<u>2,880</u>	<u>2,400</u>

10. Staff cost were as follows

	2021	2020
	£	£
Wages & salaries	332,319	243,357
Pension costs	<u>11,762</u>	<u>7,341</u>
	<u>344,081</u>	<u>250,698</u>

No employee earned £60,000 per annum or more.

	2021	2020
CEO	1	1
Manager	2	2
Project Workers	3.5	3.5
Peer support worker	0.3	0.3
Domestic assistant	<u>0.3</u>	<u>0.3</u>
	<u>7.1</u>	<u>7.1</u>

11. Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration during the year (2020: Nil).

The management committee received £574 of travel and subsistence expenses during the year (2020: £574).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021

12. Tangible Fixed Assets

	Play Equipment £	Computers & Equipment £	Furniture & Equipment £	Total £
Cost				
At 01.04.20	10,070	10,559	-	20,629
Additions			11,441	11,441
Disposals				-
At 31.03.21	10,070	10,559	11,441	32,070
Accumulated Depreciation				
At 01.04.20	10,070	10,559	-	20,629
Charge			2,860	2,860
Eliminated on Disposals				-
At 31.03.21	10,070	10,559	2,860	23,489
Net Book Value				
At 01.04.20	-	-	-	-
At 31.03.21	-	-	8,581	8,581

13. Creditors: Amounts due within one year

	2021 £	2020 £
Accruals	25,584	15,238
Payroll liabilities	4,918	3,903
	<u>30,502</u>	<u>19,141</u>

14. Debtors

	2021 £	2020 £
Accounts receivables less bad debts	75,946	31,125
	<u>75,946</u>	<u>31,125</u>

15. Cash at bank and in hand

	2021 £	2020 £
	202,053	103,709

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021

16. Analysis of charitable Funds

Analysis of movements in restricted Funds

	Balance 1 April 2020 £	Incoming £	Outgoing £	Transfers £	Balance 31 March 2021 £
Lottery Funds	13,300	242,407	(255,707)		-
Lloyds TSB	3,344	28,670	(24,014)		8,000
MCHLG	-	68,826	(68,826)		-
Imkaan	-	32,500	(8,856)		23,644
Rosa fund	-	34,890	(17,395)		17,495
Smallwood	-	35,273	(35,273)		-
Womens Aid	-	20,618	(20,618)		-
Northern project	-	7,751	(7,751)		-
Comic relief	-	45,784	(25,124)		20,660
MCC-VCS	37	35,860	(33,354)		2,543
Social change	-	7,191	(2,397)		4,794
Total Restricted Funds	16,681	559,770	499,315	-	77,136
Unrestricted Funds					
General Funds	99,012	264,965	(185,035)		178,942
Total Unrestricted Funds	99,012	264,965	(185,035)	-	178,942
Total Funds	115,693	824,735	(684,350)	-	256,078

Name of Restricted Funds

Immigration
Lottery Funds
Lloyds TSB
Manchester City Council
Donation

Description, nature and purposes of fund

Donations to supports women with no recourse to public funds
Partnership working with other BAMER organisations
For family support work
For the social enterprise project
For children's activity materials

Name of Unrestricted Funds

General Fund
Designated funds

Description, nature and purposes of fund

The "Free Reserves"
Redundancy cost*

*Note: Trustees have decided to ringfence £30,000 for potential redundancy cost from unrestricted reserves as a contingency

17. Analysis of Net Assets Between Funds

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
Tangible Fixed Assets	8,581	-	-	8,581
Cash at bank	94,917	30,000	77,136	202,053
Net Current Assets less bank less liabilities	45,444	-	-	45,444
Net Assets at 31 March 2021	148,942	30,000	77,136	256,078

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2021

**18. Reconciliation of net movement in funds to net cash flow
from operating activities**

	31/03/2021	31/03/2020
	£	£
Net income/(expenditure) for the year	140,385	(46,595)
Adjustments for:		
Depreciation charge	2,860	
Loss/(profit) on sale of fixed assets		
Decrease/(increase) in debtors	(44,821)	(5,623)
Increase/(decrease) in creditors	11,361	(6,193)
	<u>109,785</u>	<u>(58,411)</u>