



SAHELI

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

REGISTERED CHARITY NO: 1033067

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED

31st MARCH 2024

SAHELI
For the year ended 31st March 2024

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 2024 were as follows:

Shazia Bodhanian (Chair)

Nabanita Gosh (Treasurer)

Nilofar Siddiqi

Zara Rahman

Sharmila Kar Appointed 1st March 2023

Senior Management Team

Priya Chopra - Chief Executive Officer

Sugra Akbar – 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 2024. 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 2024**

OBJECTIVES AND ACTIVITIES

Purposes and Aims

Saheli supports Black, Asian and Minoritised women and children who experience domestic abuse and forced marriages. 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 Black, Asian and Minoritised women and their children fleeing domestic abuse and forced marriages.

Our activities benefit the public by:

- Providing temporary refuge accommodation to Black, Asian and Minoritised women and their children fleeing domestic abuse and forced marriage.
- Providing telephone advice and support to Black, Asian and Minoritised 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).
- Providing outreach support to women and their children who need support on a practical and emotional level.

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.

Generous donations from the community mean we can further support women with no recourse to public funds by providing emergency accommodation, food, clothing and travel expenses.

ACHIEVEMENTS AND PERFORMANCE

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

Saheli has continued to support women and children from the Black, Asian and Minoritised 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 with our refuge accommodation provision being increased from 2 refuges to 3. Our success of supporting 10 women to 15 at any given time with emergency accommodation and support has allowed us to reach out and safeguard a higher number of women and their children.

Women have presented with various situations including, forced marriages, honor-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.

Refuge success

Saheli has continued its much-needed service, reaching out to vulnerable women and their children during their crisis points.

Our move on has increased and we have strengthened our resettlement support by providing additional telephone support to women during their move from refuge to independence. This has ensured women are feeling secure and continue to rebuild their lives independently.

Saheli has also provided group work to women within the refuges allowing women to access support within the refuge as well as externally via our outreach team.

The women at the refuges benefitted from a week's residential which allowed them to have time away from the refuge, access activities for themselves and their children and explore the local area. The residential was a time for us to reflect and evaluate our support and receive feedback from the users of the service on how we continue to support them and develop our services further.

Saheli has also encouraged women to take public transport and use bicycles where they can, to contribute to the social responsibility commitment Saheli has.

The women have accessed various courses and taken part in various awareness learning sessions, so they are able to identify risk, mitigate risk, develop social skills, develop their English, learn IT and other practical skills such as sewing, knitting and card making.

SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2024

OUTREACH

We have continued to help women survivors of domestic abuse to be safe and thrive through effective outreach, support, advice, and training provision, through our Reaching Communities SO SAFE Project.

Recruitment of 17 volunteers and 6 peer mentors during the year, they received training on safeguarding, confidentiality, and professional boundaries. We worked with volunteers to develop their personal growth, community engagement, skill development, networking, and creating a significant social impact. They have since attended many more training courses including Domestic Abuse, Honour Based Violence, Forced Marriage, and an eight-week course on Peer Mentoring and Mental Health.

Group Work sessions were delivered in Withington, Wythenshawe and Longsight, Trafford, Bury and Rochdale. We have been doing work in partnership with Rochdale Women's Welfare Association and other Black and Minoritised women's organisations including Nestac, Olive Pathway, Safety4Sisters, Caritas and Gloucestershire College.

6 volunteers along with our Outreach Worker and Peer Support Workers ran various empowerment sessions for our services across the four boroughs. Sessions delivered included IELTS (The International English Language Testing System) which is designed to help service users realise their ambition of working, studying or moving to a country where English is spoken), Art and Craft, Chai – Chat (social interaction & empowerment) sewing classes, mental health & well-being, domestic abuse awareness, yoga, cycling, Functional Skills in Maths and English everyday Life skills, and Safeguarding. We have included Domestic Abuse Awareness, Healthy Relationships, Mental Health and Wellbeing was a standalone session.

Special group work was set up for migrant women and refugee women from Afghanistan. 53 women across two sites including Manchester Airport and Withington Library, learnt sewing skills and ways to deal with economic abuse. They have since acted as role models for other women in their community. They have come together at both settings with sessions helping to improve the use of the English Language. This work was focused on improving their resilience and coping mechanisms.

Further work was done in Longsight, Rochdale and Trafford with over 150 women attending across four sites. Certificates were presented to those who completed the basic and advanced courses. Some of the learners have started to do clothes alterations at home to earn an income.

· Our Peer mentor, who is retired GP, has continued to deliver Health and Wellbeing sessions alongside other NHS professionals. She is now volunteering and leading on the peer mentor work with the SO SAFE Project and has the existing skills to run well-being sessions. Sessions have been delivered in dealing with depression, anxiety, and healthy relationships, personal health. 35 service users have benefited from these sessions on regular basis over last nine months. She has also supported our outreach

SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2024

Partnership work was undertaken with several different organisations to support the women and children fleeing domestic abuse. We worked with Bury Active Women's Centre, Rochdale Women's Welfare Association, Withington Library, Migrant Women's Caritas Project, South Asian Heritage Project, Lady barn Community Centre, British Muslim Heritage centre, NAPAC, DRAX, CAHN, B2W and Withington Assist.

We celebrated International Women's Day (IWD) in partnership with Lady barn Community Centre. A fashion show was organised, and our service users dressed in costumes of different countries. IWD gives focus to issues such as gender equality, reproductive rights, and violence and abuse against women. Our Social enterprise Zesty Cuisine provided the catering for this event. The services users enjoyed cooking together, connecting.

Women across Bury, Manchester, Rochdale, and Trafford received in-depth, one-to-one culturally specific, intensive support to leave abusive situations. Our outreach team worked with women considering leaving abusive situations by providing intensive support, along with personal action planning. Where appropriate, advocacy support was given to improve resilience, confidence, and practical solutions for their situations. This has given women improved capacity to live independently and manage their own finances.

HELPLINE

Our helpline worker- this has been extremely beneficial to our refuge as the helpline has the capacity to support women over the telephone providing emotional and practical support. This has allowed us to have a designated worker managing the helpline and ensuring collection of data being specific. She is also making sure our data is regularly collected and system updated.

Our extended telephone helpline had allowed many women to access our services who struggle during core office hours. The extended hours have been to meet this additional need which has seen an increase in the number of women seeking our support. These successful projects have shown our success in meeting our plans for the future, goals set by the organisation.

MULTIPLE AND COMPLEX NEEDS WORK

Complex needs worker has been working with women in facing multiple issues. Work has taken place to support women with high mental health needs, NRPF, legal issues, debt etc. Many of the women have been experiencing anxiety, depression and trauma of having experienced domestic abuse and honour-based abuse for prolonged period. Complex Needs worker has ensured they are able to access counselling support as well as trauma informed support. Having access to Bengali, Urdu, Punjabi and Arabic speaking counsellor has been great help and has ensured they are able to provide addition support as and when need by the service users.

**SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2024**

CHILDRENS WORK

Our Children's worker has been working with the children providing one to one support, group activities, support with enrolling in the schools as well as other practical support.

The children's worker have attended various training sessions covering a huge depth of children needs, they have utilised learning to incorporate this into the development of activities and sessions for the children of various age ranges.

All the children we supported had experienced or witnessed domestic abuse and exhibited some behavioural challenges, utmost care was taken to ensure that all activities were trauma-sensitive and culturally appropriate. The focus of most activities was to provide a pleasant and informative experience to promote happiness, enhance social skills, and improve physical and mental fitness.

OMVCS

The sessions provided by the funding from the Manchester City Council OMCVS team has allowed us to provide valuable support to service users in managing their mental health. The women have boosted confidence, reduced feelings of isolation, and have been taught effective breathing techniques to manage anxiety during stressful moments. Additionally, the healthy walks have shown service users how nature and fresh air can positively impact mental well-being. Yoga sessions have further helped by reducing the effects of past domestic violence, offering strategies to manage and transform negative thoughts.

These sessions have provided valuable support to service users with their mental health, helping them feel empowered and uplifted. Our approach emphasizes building positive habits around nutrition and overall well-being to promote contentment. For those experiencing clinical depression, we offered guidance on mental health resources and encouraged them to reach out to their GP or Saheli, with some referred to Saheli counselling. This support aims to help them address past traumas, reduce feelings of isolation, and gradually rebuild trust, especially given their challenges with trust and coping. Additionally, these sessions offered foundational knowledge on mental health, tailored for women from diverse ethnic backgrounds and countries where understanding of mental health may be limited.

The volunteering sessions provided service users with valuable confidence-boosting support and guidance on the job market and employment opportunities. Participants received practical advice on answering interview questions and presenting their CVs for job applications. They were also encouraged and assisted in setting up online businesses, recognizing the advantages of digital business models for cost-effectiveness and accessibility. Additionally, they were guided in using LinkedIn to connect with employers and discover job opportunities. Assistance was also provided with online application forms, addressing challenges many face when their educational background is outside the United Kingdom.

**SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2024**

When service users benefit, they become more assertive and develop a stronger voice by accessing support from peer mentors, learning new skills, and experiencing positive changes in their community and environment.

The sessions equipped the women with essential skills to pursue work experience, gain employment, or even start their own businesses, such as food or cleaning services. They also learned how to create business profiles on platforms like Facebook and Instagram, enabling them to launch and grow small businesses.

Saheli consistently explores work opportunities for women aiming to empower themselves and achieve financial independence. Through baking and cooking sessions, Saheli has supported women who have experienced domestic abuse, helping them develop new skills and encouraging them to start their own online businesses. The Saheli Outreach Team has also guided participants through the process of registering online and creating personal business pages to establish their own companies. Recently, 33 women attended these sessions, giving enthusiastic feedback and expressing how supported and empowered they felt by the experience.

33 women participated in well-being sessions, group walks and breathing exercises which helped them feel less isolated. Through walking together and engaging in other group activities, they shared their personal experiences, made new friends, and boosted their self-confidence. These sessions provided valuable social interaction, ultimately helping to reduce isolation.

The Saheli VCS worker supported 125 women from black and minoritized girls in Manchester reported improved mental health, attend group work and one to one session learned coping techniques & breathing exercises, yoga sessions, healthy walks and meditations to manage anxiety and help with processing Trauma and understand that they are blamed for Domestic abuse.

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.

SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2024

FUNDING

We would like to say a very big thank you to our funders, who have supported our activities by funding our projects and increasing our capacity.

- Manchester City Council
- The Big Lottery Fund,
- GMCA
- Individual donors

PLANS FOR THE FUTURE

Saheli's plans include:

- We plan to secure additional accommodation for women with NRPF.
- To continue 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 further develop our resettlement services for our service users who leave the refuge accommodation.

**SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31st MARCH 2024**

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

Our total reserves for Saheli as at 31st March 2024 are £241,658 (2023: £270,634) out of which the Restricted balance is £34,442 (2023: £42,950). Unrestricted reserves balance is £207,216 (2023: £227,684) out of which £50,000 is ringfenced for redundancies. This leaves free reserves of £157,216 (2023: £197,684).

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.

Principal funding sources

The principal funding sources for the charity are currently by way of grant income from Manchester City Council, Comic relief, Lottery and Housing Benefit.

**SAHELI
TRUSTEES REPORT
FOR THE YEAR ENDED 31ST MARCH 2024**

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 2024**

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
- Trainers
- Project support workers
- Group workers
- 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 2024

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, 1stth Floor, Old Trafford, Manchester, M16 0PQ

Signed on Behalf of the Board:



Chair

Shazia Bodhania

Date:

18.12.2024.

SAHELI

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SAHELI FOR THE YEAR ENDED 31st MARCH 2024

I report on the accounts of the company for the year ended 31st March 2024 which are set out on pages 13 to 24.

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.

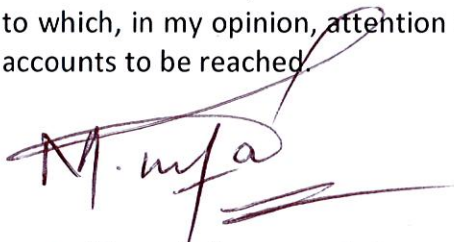
Basis of independent examiner's report

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 Charities have 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: 23/12/24

SAHELI

STATEMENT OF FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2024

				Year Ended 31.03.24	Year Ended 31.03.23
	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
INCOMING RESOURCES					
Incoming Resources from generated funds:					
Activities for generating funds:					
Donations & Other Income	3	11,352	-	11,352	2,649
charitable activities:					
	5				
Refuge		379,873	-	379,873	414,369
Outreach		-	145,280	145,280	147,340
Other trading activities	4	-	-	-	-
Total incoming resources		391,225	145,280	536,505	564,358
RESOURCES EXPENDED					
Raising funds	8	-	-	-	-
Charitable Activities:	6				
Refuge		411,693	-	411,693	398,597
Outreach		-	153,788	153,788	242,684
TOTAL RESOURCES EXPENDED		411,693	153,788	565,481	641,281
Net movement in funds		(20,468)	(8,508)	(28,976)	(76,923)
Transfers between funds		-	-	-	-
RECONCILIATION OF FUNDS					
Total Funds Brought Forward	16	227,684	42,950	270,634	347,557
Prior year adjustment					
TOTAL FUNDS CARRIED FORWARD		207,216	34,442	241,658	270,634

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 15 to 22 form part of these accounts.

SAHELI

BALANCE SHEET

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible Fixed Assets	12		-		2,861
CURRENT ASSETS					
Debtors & Prepayments	14	110,429		41,040	
Cash at Bank and in Hand	15	<u>156,085</u>		<u>238,733</u>	
		266,514		279,773	
LIABILITIES:					
Amounts falling due within one year	13	<u>(24,856)</u>		<u>(12,000)</u>	
NET CURRENT ASSETS			241,658		267,773
NET ASSETS			<u><u>241,658</u></u>		<u><u>270,634</u></u>
ACCUMULATED FUNDS					
Restricted Funds	16		34,442		42,950
<u>Unrestricted Funds</u>	16				
General funds			157,216		197,684
Designated funds			<u>50,000</u>		<u>30,000</u>
Total unrestricted funds			<u>207,216</u>		<u>227,684</u>
Total charity funds			<u><u>241,658</u></u>		<u><u>270,634</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: 18.12.2024

Director



Shazia Bodhanian

Date: 15.12.2024

Director


Nabanita Ghosh

The notes on pages 15 to 22 form part of these accounts.

SAHELI**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2024**

	Note	2024	2023
		£	£
Cash provided by / (used) in operating activities	18	(82,648)	(66,478)
Cash flows from investment activities:		-	-
Net cash provided by investment activities		-	-
Increase/(decrease) in cash and cash equivalents during the year		(82,648)	(66,478)
Cash and cash equivalents at the beginning of the year		238,733	305,211
Cash and cash equivalents at the end of the year		156,085	238,733

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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 2024

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 2024.

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 2024

3. Income from donations and legacies

	Unrestricted	Restricted	Total 2024 £	Total 2023 £
Donations	11,352	-	11,352	2,649
Total	11,352	-	11,352	2,649
Total by fund at 31 Mar 2023	2,649	-	2,649	

4. Income from other trading activities

Catering sales	-	-
	-	-

All income from other trading activity is unrestricted

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

	Unrestricted £	Restricted Refuge £	Restricted Outreach £	Total Funds 2024 £	Total Funds 2023 £
Big Lottery	-	-	63,904	63,904	67,145
Manchester City Council	189,128	-	37,376	226,504	265,468
GMCA	-	-	44,000	44,000	
Comic relief	-	-	-	-	32,246
Withington assist	-	-	-	-	2,745
The Caring family foundation	-	-	-	-	9,344
	189,128	-	145,280	334,408	376,948
Fees and other income					
Rents	159,707	-	-	159,707	147,823
Others	31,038	-	-	31,038	39,587
	190,745	-	-	190,745	187,410
Total	379,873	-	145,280	525,153	564,358
Total 2023	417,018	-	147,340	564,358	

	2024 £	2023 £
Restricted income	145,280	147,340
Unrestricted income	379,873	417,018
	525,153	564,358

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2024

6 Analysis of expenditure on charitable activities

	Unrestricted Refuge 2024 £	Restricted Refuge 2024 £	here Restricted Outreach 2024 £	Total 2024 £	Total 2023 £
Staff wages & pension, training	259,162	-	96,551	355,713	373,993
Premises	103,274	-	23,374	126,648	63,451
Project costs	9,707	-	6,197	15,904	56,891
Partnership grants	-	-	-	-	74,939
NRPF	1,252	-	(1,500)	(248)	1,750
HR	-	-	-	-	12,643
Depreciation	2,861	-	-	2,861	2,860
Governance costs (note 7)	1,335	-	1,545	2,880	2,880
Support costs (note 7)	34,102	-	27,621	61,723	51,874
Total	411,693	-	153,788	565,481	641,281
Total 2023	398,597	-	242,684	641,281	
Restricted expenditure				153,788	242,684
Unrestricted expenditure				411,693	398,597
				565,481	641,281

7 Analysis of support & governance costs

	Basis of apportment	Governan	Support	Total 2024 £	2023 £
IT	Type of expense	-	-	-	1,186
Management charges	Type of expense	-	27,621	27,621	44,031
Office	Floor space	-	33,585	33,585	6,034
Bank charges	Type of expense	-	517	517	623
Independent examination	Type of expense	2,880	-	2,880	2,880
		2,880	61,723	64,603	54,754

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2024

	Total 2024	Total 2023
	£	£
8. Cost of raising funds		
Cost of goods sold	-	-
	<u>-</u>	<u>-</u>

9. Net income/expenditure for the year

	2024	2023
	£	£
This is stated after charging:		
Depreciation	2,861	2860
Independent examination fees	2,880	2,880
	<u>2,880</u>	<u>2,880</u>

10. Staff cost were as follows

	2024	2023
	£	£
Wages & salaries	342,308	361,258
Pension costs	13,405	12,735
	<u>355,713</u>	<u>373,993</u>

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

	2024	2023
CEO	1	1
Manager	2	2
Project Workers	10.5	10.5
Peer support worker	0.3	0.3
Domestic assistant	0.3	0.3
	<u>14.1</u>	<u>14.1</u>

11. Trustee remuneration and expenses, and related party transactions

The management committee received £265 of travel, subsistence and other expenses during the year (2023: £511).

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 2024

	Play Equipment £	Computers & Equipment £	Furniture & Equipment £	Total £
Cost				
At 01.04.2023	10,070	10,559	11,441	32,070
At 31.03.2024	10,070	10,559	11,441	32,070
Accumulated Depreciation				
At 01.04.2023	10,070	10,559	8,580	29,209
Charge			2,861	2,861
At 31.03.2024	10,070	10,559	11,441	32,070
Net Book Value				
At 01.04.2023	-	-	2,861	2,861
At 31.03.2024	-	-	0	0

13. Creditors: Amounts due within one year

	2024 £	2023 £
Accruals	12,911	10,017
Payroll liabilities	11,945	1,983
	<u>24,856</u>	<u>12,000</u>

14. Debtors

	2024 £	2023 £
Accounts receivables less bad debts	110,429	41,040
	<u>110,429</u>	<u>41,040</u>

15. Cash at bank and in hand

2024 £	2023 £
<u>156,085</u>	<u>238,733</u>

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2024

16. Analysis of charitable Funds

Analysis of movements in restricted Funds

	Balance 1 April 2023	Incoming	Outgoing	Transfers	Balance 31 March 2024
	£	£	£	£	£
Lottery	37,760	63,904	67,222	-	34,442
GMCA	0	44,000	44,000	-	-
MCC-VCS	0	37,376	37,376	-	-
Withington assist	846		846	-	-
The Caring family foundation	4,344		4,344	-	-
Total Restricted Funds	42,950	145,280	153,788	-	34,442
Unrestricted Funds					
General Funds	227,684	391,225	411,693	-	207,216
Total Unrestricted Funds	227,684	391,225	411,693	-	207,216
Total Funds	270,634	536,505	565,481	-	241,658

Name of Restricted Funds	Description, nature and purposes of fund
GMCA	Donations to supports women with no recourse to public funds
Comic Relief	Partnership working with other BAMER organisations
Lottery Funds	Partnership working with other BAMER organisations
Manchester City Council	For support of refuge accomodation
Withington Assist	Joint working partnership for Groupwork
Manchester City Council VCS	For the For outreach support
The Caring Foundation	For the support of evening and out of hours support
Donations	For support of refuge and NRPF women
Name of Unrestricted Funds	Description, nature and purposes of fund
General Fund	The "Free Reserves"
Designated funds	Redundancy cost*

*Note: Trustees have decided to ringfence £50,000 for potential redundancy cost from unrestricted reserves as a contingency.

17. Analysis of Net Assets Between Funds

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024
	£	£	£	£
Tangible Fixed Assets	-	-	-	0
Cash at bank	121,643	-	34,442	156,085
Net Current Assets less bank less liabilities	85,573	-	-	85,573
Net Assets at 31 March 2024	207,216	-	34,442	241,658

SAHELI
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31st MARCH 2024

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

	31/03/2024	31/03/2023
	£	£
Net income/(expenditure) for the year	(28,976)	(76,923)
Adjustments for:		
Depreciation charge	2,861	2,860
Loss/(profit) on sale of fixed assets		
Decrease/(increase) in debtors	(69,389)	16,059
Increase/(decrease) in creditors	12,856	(8,474)
	<u>(82,648)</u>	<u>(66,478)</u>