

Charity registration number 1054792

Company registration number 02910220 (England and Wales)

**DERMAN- FOR THE WELL-BEING OF THE KURDISH AND
TURKISH COMMUNITIES**

**THE TRUSTEES' REPORT AND UNAUDITED FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**DERMAN- FOR THE WELL-BEING OF THE KURDISH AND
TURKISH COMMUNITIES**

LEGAL AND ADMINISTRATIVE INFORMATION

Chair of Trustees Dr Adam Forman

Trustees Dr Elana Alexandrou
Nurullah Turan
Adem Celik
Dr Zerrin Atakan
Ziya Adnan
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Secretary Zafer Kursun

Charity number 1054792

Company number 02910220

Registered office The Basement
66 New North Road
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Independent examiner M J Bushell Audit LLP
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DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

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DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

Objectives and activities

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities they should undertake.

Achievements and performance

We continued to be a much-needed health and wellbeing services for Turkish and Kurdish communities. Despite the continued consequences of the pandemic, cost of living crises and later in the year the devastating earthquake tragedy in Turkey which had a big effect on our communities here in North London especially. Our staff and volunteers worked vigorously to respond to the needs and demands from our communities to help and support them during all these difficult times.

Derman has also continued to expand the core services in line with its mission and vision in this challenging environment. We have been resilient and devoted to the needs of our service users and continued working closely with other agencies, funders, and our partner organizations.

We have made significant progress in meeting our key priorities in the last year on the following:

- We returned safely to 100% pre-covid time tables for our service provision offering services in many different ways face to face/online/telephone etc. to ensure that people are supported as effectively as possible
- Improving the wellbeing of people from our communities
- Delivering a high quality of services
- Achieving a sustainable financial future
- Increasing our reputation and profile

Person Centered Service Provision

All Derman services are integrated to tackle people's mental, physical, social, financial and emotional problems. Despite the difficulties and challenges of post pandemic, cost of living crises and the effects of earthquake tragedy in Turkey on our service users here in London; we delivered our three main services through a holistic approach/person centered for the Kurdish and Turkish communities to greatly improve the quality of life and to promote the wellbeing of people within these communities.

Derman has helped **2,721 people** and concluded **13,250 contacts/sessions; 467 individuals used more than One (two or more) of our services** during 2022-23 financial year.

Derman currently offers holistic care through the following: Mental Health, Health Advocacy and Advice services.

- The Mental Health Services

Derman's Mental Health services provide a wide range of psychological treatment interventions for Turkish, Kurdish, and Cypriot Turkish adults with common mental health problems who have a low to moderate level of need.

523 people were referred to the service and **501 eligible clients** benefitted from the services. These services provided a total of **5,840 (group + individual) sessions**. Our Bilingual Counselling Service is a unique organisation. Accredited by the British Association of Counselling and Psychotherapy (BACP), as well as being an IAPT compliant organization since 2016. These are the benchmarks for high quality service delivery by Derman.

DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

We provided our mental health services under five different projects during 2022-23 financial year:

City & Hackney Mental Health Wellbeing Network: We offered different group therapies/activities through this project during 2022-23: Behavioral activation, walk & talk, Taste of life, self-help for depression/anxiety, relapse prevention, body and mind (pain management), Trauma informed yoga, handcraft and LGBTQ+ groups.

Derman has been part of City and Hackney Wellbeing Network since 2015. The Network mostly offers a range of group activities and limited one to one counselling which aimed to improve emotional wellbeing, provide recovery skills to recover, live independently, and to manage their mental and physical well-being.

IAPT (Improving Access to Psychological Therapies): Outcomes for IAPT service showed that people accessing talking therapies showed significant recovery rates using both the PHQ9 measure of depression and the GAD7 measure of anxiety. Derman IAPT recovery rate was 61.1% in 2022-23, exceeding our target recovery rate of 50%.

Our service has been IAPT compliant since 2016 and delivering culturally appropriate psychological therapies for Turkish, Kurdish and Turkish Cypriot communities funded By NHS North East London Clinical Commissioning Group (NEL CCG).

Counselling on Gambling: This is a partnership service with GamCare to help overcome gambling problems in Turkish, Kurdish and Turkish Cypriot communities in London. Derman is the only organisation, providing specific counselling service for gamblers and their families to Turkish, Kurdish and Turkish Cypriot communities since 2010.

Gambling Counselling service provision funding secured with increased capacity under new funder-GambleAware from April 2023.

Family Intervention Project: We continued providing this service, funded by Big Lottery, during 2022-23 in partnership with the Minik Kardes and Imece for the Turkish, Kurdish and Turkish Cypriot families from Hackney and Islington. This project involves working with the whole family to provide a tailored response to families' specific needs. Family therapy service funding was secured for another 2 years with much increased capacity (1.5 posts) as well as adding half a post advice worker funding for the project. And the service will be available for Turkish/Kurdish Communities from all North London boroughs from May 2023.

Community Connector: The programme is funded by East London NHS Foundation Trust and managed by the City and Hackney Mind. Derman has been the part of this mental health transformation programme based multi-disciplinary neighbourhood team to support people with mental health issues to link to their communities, developing a personalised programme of health and wellbeing activities through the community connectors in the last two years.

The Bilingual Health Advocacy Service

During 2022-23, despite all the challenges and difficulties-GPs' way of working is changing all the time. E-consult/online/telephone contact is not our way of working. Our client group benefit fully direct contact. Our health advocacy team provided service to **2,177 individuals** at 13 different GP surgeries. This resulted in **6,329 contacts** (face to face and through 3-way (doctor/patient/advocate) telephone consultations remotely or from the GP surgery).

This service provides access routes to health and social care services for Kurdish, Turkish, Cypriot and Eastern European Turkish people who are registered with a Hackney GP and/or reside in City & Hackney since 1991. The aim of our health advocacy service is to facilitate face to face or telephone communication between health professionals and service users by bridging the language and cultural barrier to assist patients in achieving better access to their local health and social care services.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

The most common complaints and conditions presented in 2022-23 financial year were as follows:

- Headache/Flu/Cold/Cough
- Mental Health Problems (depression/anxiety, panic attacks etc.)
- Back/Neck Pain
- Diabetes
- Women's Health Problems
- Joint pain/Knee/Shoulder complaints
- Asthma/Chest related complaints
- Skin conditions
- Stomach related complaints
- Men's Health Problems

The Welfare Advice Service

During 2022-23, **470 clients/individuals** benefited from the service and **we made 1,081 contacts** with those clients to deal with their enquiries. The Welfare Advice service managed to secure around **£141,815** in benefits for our service users during the financial year. We have also organised a consultation meeting with service users to give information on the pensions and some other changes in welfare benefit areas during the year.

We provided a high- quality professional welfare advice service in partnership with Citizen Advice Bureau (CAB), Hackney Council, Hackney Foodbank and other members of Advice network in Hackney to Kurdish/Turkish and Turkish Cypriot communities. It makes a real difference to service users' and their families' and is vital to reduce poverty. We supported them to tackle some of the issues that underpin the social determinants of health. Areas of support for our communities include welfare benefits, debt and housing. The demand for this service continues to be higher than our resources allow us to meet.

Strategic work

We have made significant progress in meeting our strategic priorities in the last year.

Our New Business Plan 2022-27 has been published

We held structured consultations with our users, our people, and our partners. During the second half of 2022, we have met with both staff and service users to help inform the development of this plan for the next five years. This new business plan sets out our vision for the immediate future and coming years, and the steps we shall take to support and develop our work with and for our communities.

AQS-Advice quality mark application has been submitted in March 2023 which will be good to have it for generating more funding for the service provision to meet the needs of our communities in Hackney and surrounding borough where the Turkish/Kurdish communities reside with big numbers.

Staff Welfare

Derman continued offering professional, practical and emotional help and support for all its staff through the Employee Assistance Programme provided by Education Support Partnership. We organised staff day outings to Hever Castle in June 2022 and walk/talk/eating together day out in October 2022 during 2022-23 financial year.

Service Evaluation

We regularly collect feedback from our clients and professionals we work with:

All of Derman's services collect general descriptive data routinely throughout the year on demographics, referrals, client and contact numbers. We received a fantastic range of opinions and comments from service users. We ascertain feedback from service users via the general feedback questionnaire and complete necessary monitoring forms and reports for funders.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

We also run service users consultation session during our AGM in November 2022 for all our main services in separate group sessions. We asked what we could do to improve, most of our service users suggestions were increasing activities and services that meet the needs of Turkish, Kurdish and Turkish Cypriot communities. More than 90% indicated that they felt happy with the Derman services and they were so appreciative and thankful for us helping and supporting them despite all the challenges, especially during the pandemic.

Outcomes reported for our Improving Access to Psychological Therapies (IAPT) service showed that people accessing talking therapies recorded reliable recovery using both the PHQ9 measure of depression and the GAD7 measure of anxiety. Derman's IAPT service recovery rate was 61.1% in 2022-23, exceeding our target recovery rate of 50%.

Service User, Male-45: "This service in Derman helped me to stop gambling. My journey to be able to cope with the gambling wasn't easy. First few weeks of starting counselling, I immediately stopped playing. I thought giving up was not difficult. However, addiction came back and I started playing again which hit my confidence. But I kept coming to these sessions. Here I talk about the strategies that would help me to stay clear of gambling. I understand better my trigger points why I need to gamble in the first place. I stopped gambling completely. This is the first time I was able to pay all my credit card account. Just a few months ago I was hopeless. Now I even manage to save money."

GP, Hackney said: "Derman's Health Advocates in our Practice are absolutely essential to our Turkish patients and to us at the practice. They maintain professional approach. They are very trusted by our patients and staff alike. They have outstanding knowledge of local services and have been helpful to clinicians with suggestions. Highly recommend."

Case Study: Ms A's story, Female-57: Ms A was referred to Derman Counselling Services, for depression and PTSD (Post Traumatic Stress Disorder). The client lost her trust in others and was badly treated in her relationships, due to the domestic violence she experienced as a child. Her extremely hard work in her marriage, workplace and family environment were not valued. A year ago, the client was falsely accused of doing something wrong which was shared on social media. This was the last straw for the client. At the beginning of the counselling sessions, the client experienced many negative feelings including, feeling depressed, insomnia, hopelessness, not being able to enjoy her life. Because of the flash backs about traumatic childhood experiences the client was continuously disturbed. During the counselling sessions, listening to the client in a non-judgmental and an empathic way, enabled the establishment of the trust relationship in the therapy. As the sessions advanced, the client started to live in the here and now experience. By the end of the therapy, the client was looking at life from a confident and hopeful point. She was also establishing the relationship boundaries according to her needs.

Risk Management

The trustees have a risk management strategy which comprises of:

- An annual review of the risks faced by the charity
- The establishment of systems and procedures to mitigate the identified risks; and
- The implementation of procedures designed to minimise any potential impact on the charity should those risks materialise.

Seven of the key risks identified and their actions for Derman for the year ended 31st March 2023 were:

1. **Risk:** Overwhelming demands to Derman services from our communities due to effects of the pandemic, cost of living crises and the effects of earthquake tragedy in Turkey on our service users here in London on their mental and physical health.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Mitigation: Develop a response plan by working closely with NHS/Council and all the other funding bodies to maximise the funding to increase the capacity of service provision, especially for welfare advice and mental health services, to deal with the demand; regularly update and evaluate Derman Business Continuity Plan

2. **Risk:** Staff retention and keeping the GP venues for our service provision post pandemic.
Mitigation: Make plans for more staff welfare / team building activities / salary increments close to inflation figures. Working closely with GPs using all available venues for the service provision.
3. **Risk:** Volatility and decrease of voluntary income resulting from recession, high inflations and streamlining the services.
Mitigation: Strong messaging of the needs of the people Derman supports.
4. **Risk:** Continuing impact of budget cuts on the statutory income exacerbating the shortage of funding.
Mitigation: Sustain open dialogue with local authorities and NHS and continually review opportunities.
5. **Risk:** Reputational risks associated with a serious incident involving people we support e.g., safeguarding, accidents.
Mitigation: Education and maintenance of awareness of safeguarding and whistleblowing at all levels of Derman. Rigorous training in health and safety for all our workforce and comprehensive risk assessments for all people we support.
6. **Risk:** Increase in payments in arrears as a result of payment by activities and payment by results.
Mitigation: Derman will increase the reserves to respond to the new type of contracts.
7. **Risk:** With the uncertain economic environment there are challenges to making a long-term strategy:
Mitigation: we are working on updating the strategic plan to meet our aims in the current climate.

Reserves Policy

The trustees review the organisation's reserves annually, in line with guidance issued by the Charity Commission. The trustees wish to hold a minimum of three to four months' direct charitable expenditure as reserves. They believe reserves at this level ensure the organisation can run efficiently, meet the needs of its service users and liabilities to employees. The Trustees have considered their policy on building up reserves and established that the appropriate level of free reserves is one that allows the charity to continue its normal activities in the event of a significant drop in funding or loss of projects. The Trustees aim to increase its free reserves in response to the higher risk of income reductions from public sector bodies and lower returns expected from charitable trust applications. The free reserves will enable Derman to meet its objectives if it faces a loss of income, increases in unfunded costs or delayed receipt of grants.

Derman also needed to maintain its reserves in order to respond to new payment by the activity/payment by result model contracts instead of block funding contracts. This will help us to continue to provide our core activities in the event of unexpected shortfall of income or delays in payment or payment in arrears.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023


Plans for the 2023-24 Financial year

We aim to continue providing our services free so that access is open to all, and they are available to everyone regardless of an individual's faith, ethnicity or politics. Our focus will be responding to the needs of vulnerable people and strengthening our position as a preferred provider. Derman is dedicated to continuing the provision of high-quality, culturally appropriate and holistic services to support the Turkish, Kurdish and Turkish Cypriot communities using face to face interactions as well as telephone and online platforms.

Our focus will be on the following areas:

- Growing our income streams.
- Securing additional resources to expand our Welfare Advice Service to out of Hackney to respond the needs and demands in North London especially Haringey and Enfield. Obtaining Advice Quality Standard mark/accreditation.
- Sustaining Derman's Family Therapy Service in Hackney and Islington and expand into Haringey/Enfield.
- Making Derman's services more accessible/attractive to young/old people and other marginalized groups in our communities.
- Ensuring organisational structure to support expansion of service provision areas/locations and support organisational aims.
- Organising more Health Promotion meetings/activities to raise awareness on mental and physical health of our community members
- Organising organize more staff outings/activities for team building as well as offering professional training courses for our staff.
- Investing on Derman's Website and Social Media work to increase awareness and to promote organisation's work and build more effective relationship our communities and reach out more people.
- To continue to work in partnership with statutory and other voluntary organisations.

The trustees report was approved by the Board of Trustees.

DocuSigned by:

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Zafer Kursun
Company Secretary

Date: 8th September 2023

DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES' OF DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

I report to the trustees on my examination of the financial statements of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the company 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company'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 that in any material respect:

- 1 accounting records were not kept in respect of the as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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
- 4 the financial statements 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 financial statements to be reached.

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M J Bushell Audit LLP

8 High Street
Brentwood
Essex
CM14 4AB

18 September 2023

Dated:

DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	10,000	10,000	20,000	10,200	-	10,200
Charitable activities	4	647,695	-	647,695	543,839	-	543,839
Investments	5	920	-	920	52	-	52
Total income		658,615	10,000	668,615	554,091	-	554,091
<u>Expenditure on:</u>							
Raising funds	6	18,312	-	18,312	8,516	-	8,516
Charitable activities	7	601,747	10,000	611,747	529,930	7	529,937
Total expenditure		620,059	10,000	630,059	538,446	7	538,453
Net income for the year/ Net movement in funds		38,556	-	38,556	15,645	(7)	15,638
Fund balances at 1 April 2022		340,721	18	340,739	325,077	25	325,102
Fund balances at 31 March 2023		379,277	18	379,295	340,722	18	340,740

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	12		1,168		1,582
Current assets					
Debtors	13	114,619		81,293	
Cash at bank and in hand		283,051		275,679	
		<u>397,670</u>		<u>356,972</u>	
Creditors: amounts falling due within one year	14	<u>(19,543)</u>		<u>(17,814)</u>	
Net current assets			378,127		339,158
Total assets less current liabilities			<u>379,295</u>		<u>340,740</u>
Income funds					
Restricted funds			18		18
Unrestricted funds			379,277		340,722
			<u>379,295</u>		<u>340,740</u>


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees/directors on 8th September 2023.

DocuSigned by:

 ...30638A8C4C2C486...
 Dr Adam Forman
Chair of Trustees

Company registration number 02910220

DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	17		6,451		(35,245)
Investing activities					
Investment income received		920		52	
Net cash generated from investing activities			920		52
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			7,371		(35,193)
Cash and cash equivalents at beginning of year			275,680		310,873
Cash and cash equivalents at end of year			283,051		275,680

DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Derman- for the Well-Being of The Kurdish And Turkish Communities is a private company limited by guarantee incorporated in England and Wales. The registered office is The Basement, 66 New North Road, London N1 6TG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

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 or grants which the donor has specified are to be used solely for particular purposes/areas of the charity's work or for specific projects undertaken by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a specified service it is deferred until the criteria for income recognition are met.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

- Costs of raising funds comprise the costs of staff time and associated support costs.

- Expenditure on charitable activities includes the direct costs of providing the services and other activities undertaken to further the purposes of the charity and includes their associated support costs.

- Other expenditure represents those items not falling into any other heading.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% reducing balance
Office equipment	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.11 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. The trustees' annual report contains information about the contribution to the charity made by volunteers.

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.

2 Critical accounting estimates and judgements

In the application of the company'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 period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2023 £	2023 £	2023 £	2022 £
Donations and gifts	10,000	10,000	20,000	10,200

Donations in 2022 were unrestricted.

DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Health Advocacy and Advice Services 2023 £	Mental Health Services 2023 £	Other income 2023 £	Total 2023 £	Health Advocacy and Advice Services 2022 £	Mental Health Services 2022 £	Total 2022 £
Income from Charitable Activities	150,286	477,799	19,610	647,695	155,094	388,745	543,839
Charitable activities							
Homerton University Hospital NHS Foundation Trust	97,789	-	-	97,789	96,671	-	96,671
LB Hackney through CAB (East End Citizens Advice Bureaux)	29,565	-	-	29,565	26,271	-	26,271
LB Hackney through the Advocacy Project	1,610	-	-	1,610	5,520	-	5,520
Hackney CVS through Day-Mer (Hackney Giving Coronavirus Response Fund)	-	-	-	-	4,519	-	4,519
Other income — GP surgeries	21,322	-	-	21,322	22,113	-	22,113
LB Hackney — Public Health through Hackey Mind	-	118,093	-	118,093	-	118,093	118,093
GamCare	-	32,976	-	32,976	-	32,017	32,017
NHS North East London Clinical Commissioning Group (Hackney CCG)	-	273,584	-	273,584	-	186,564	186,564
Big Lottery through Minik Kardes	-	29,739	-	29,739	-	32,007	32,007
East London Foundation Trust (ELF) through Hackney Mind	-	23,407	-	23,407	-	20,064	20,064
LB Hackney-(Community Infrastructure grant)	-	-	18,000	18,000	-	-	-
The Whittington Hospital NHS Foundation Trust (Stop Smoking Project)	-	-	1,610	1,610	-	-	-
	150,286	477,799	19,610	647,695	155,094	388,745	543,839

DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	920	52

6 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Support costs	18,312	8,516
	18,312	8,516

7 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	£
Depreciation and impairment	415	526
Health Advocacy and Advice	200,434	164,082
Mental Health	408,545	360,529
	609,394	525,137
Share of governance costs (see note 8)	2,353	4,800
	611,747	529,937
Analysis by fund		
Unrestricted funds	610,747	529,930
Restricted funds	10,000	7

DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	9,351	-	9,351	-	-	-
Support costs	8,961	-	8,961	8,516	-	8,516
Independent examiner's fees	-	2,340	2,340	-	2,340	2,340
AGM costs	-	-	-	-	2,447	2,447
Companies House filing fee	-	13	13	-	13	13
	<u>18,312</u>	<u>2,353</u>	<u>20,665</u>	<u>8,516</u>	<u>4,800</u>	<u>13,316</u>
Analysed between						
Fundraising	18,312	-	18,312	8,516	-	8,516
Charitable activities	-	2,353	2,353	-	4,800	4,800
	<u>18,312</u>	<u>2,353</u>	<u>20,665</u>	<u>8,516</u>	<u>4,800</u>	<u>13,316</u>

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits during the year.

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	<u>28</u>	<u>26</u>
Employment costs	2023 £	2022 £
Wages and salaries	460,700	411,246
Social security costs	33,337	27,349
Other pension costs	8,034	6,461
	<u>502,071</u>	<u>445,056</u>

There were no employees whose annual remuneration was more than £60,000.

DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Fixtures and fittings £	Office equipment £	Total £
Cost			
At 1 April 2022	9,857	19,446	29,303
At 31 March 2023	9,857	19,446	29,303
Depreciation and impairment			
At 1 April 2022	9,832	17,889	27,721
Depreciation charged in the year	25	389	414
At 31 March 2023	9,857	18,278	28,135
Carrying amount			
At 31 March 2023	-	1,168	1,168
At 31 March 2022	25	1,557	1,582

13 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	114,434	77,542
Other debtors	-	2,694
Prepayments and accrued income	185	1,057
	114,619	81,293

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	10,087	7,414
Trade creditors	1,905	701
Other creditors	278	-
Accruals and deferred income	7,273	9,699
	19,543	17,814

DERMAN- FOR THE WELL-BEING OF THE KURDISH AND TURKISH COMMUNITIES

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022
	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:					
Tangible assets	1,150	18	1,168	1,564	1,582
Current assets/(liabilities)	378,127	-	378,127	339,158	339,158
	<u>379,277</u>	<u>18</u>	<u>379,295</u>	<u>340,722</u>	<u>340,740</u>

16 Related party transactions

The trustees, Adem Celik, Dr Elena Alexandrou and Ziya Adnan, are employed by the NHS. Their employment does not involve them in funding decisions affecting the charity.

As stated above there were no trustee expenses. There are no other related party transactions.

17 Cash generated from operations

	2023 £	2022 £
Surplus for the year	38,555	15,638
Adjustments for:		
Investment income recognised in statement of financial activities	(920)	(52)
Depreciation and impairment of tangible fixed assets	415	526
Movements in working capital:		
(Increase) in debtors	(33,327)	(45,493)
(Decrease) in creditors	1,728	(5,866)
Cash generated from/(absorbed by) operations	<u>6,451</u>	<u>(35,247)</u>

18 Analysis of changes in net funds

They had no debt during the year.