

REGISTERED COMPANY NUMBER: 02748744 (England and Wales)
REGISTERED CHARITY NUMBER: 1062008

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2024
for
The Monitoring Group Limited

Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
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Marlborough Hill
Harrow
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The Monitoring Group Limited

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for the year ended 31 March 2024**

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The Monitoring Group Limited

**Report of the Trustees
for the year ended 31 March 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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 Monitoring Group Limited

Report of the Trustees for the year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

Significant activities

1: The impact of Covid 19 pandemic and lockdown

Last year we faced great challenges during the COVID 19 pandemic and the subsequent lockdown. During the current period these were accentuated by a number of key staff who took sickness leave for over 5 months. As a result, our work suffered and all of us - Trustees, staff, volunteers and especially clients - felt its adverse impact.

In summary, however, our operational response, reflected:

- Increase in working hours for the remaining staff despite adapting to working remotely " Our team-work has suffered given the lack of person and person contact and absences " Increased use of emotional support to everyone involved with our services
- Increased volunteering to provide mutual aid to many our clients suffered economic hardship. Despite our efforts the impact of poverty in poorer communities was harder to manage and bear

In summary, the group continued to appraise its work will in the future by assessing on the following areas:

- Increase in remote working
- Expanded roles for Trustees and staff " Separation of critical skills and roles
- De-humanising of people in work settings
- Building resilience to face the uncertainty and impact of the pandemic

2: Advocacy for victims of race hate crimes - the main headlines

TMG has continued to support victims of racism in London, primarily through a project called CATCH. CATCH is a group of charities providing advocacy services to victims of race hate crimes. The current partners are:

- Galop: Lesbian, gay, bisexual, and transgender hate crime
- East European Resource Centre (EERC): Eastern European hate crime
- The Community Security Trust (CST)
- Antisemitic hate crime
- Tell MAMA: Anti-Muslim (Islamophobic) hate crime
- Choice in Hackney: Anti-Disability hate crime
- Stay Safe East: Anti-Disability hate crime
- Real: Anti-Disability hate crime

The service has been funded by the Mayor's Office for Policing and Crime (MOPAC) specifically to deliver better criminal justice outcomes. During the past year, we have assisted 819 people, and at any given moment, we have around 145 live cases. The types of cases can vary, and so can the backgrounds of individuals employed to manage the casework is varied, reflecting both the class, race, gender, and nationalities present in London. The types of incidents can be persistent harassment which could be noise, verbal threats to actual assaults and death threats.

Our clients reflect people whose heritage comes from a majority of global backgrounds. However, within this group, there are a variety of intersectional issues we address since over 60% of the clients are women, 4% are from LGBT communities, and 16% have some form of disability, including mental ill health. All clients require emotional, legal, and information support, and in most cases, we deal with ourselves since less than 1% of them will get referred to other agencies.

Our success on the cases is very good. However, our clients are also isolated, so this year, we ran weekly support groups in our office to bring isolated clients together to share thoughts and develop a strategy for mutual support. We also involved a therapist to support us with this work. Over the coming year we want to develop this trauma support service.

Case studies

Case of A

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Report of the Trustees for the year ended 31 March 2024

A was facing racial harassment from her neighbour for a long time. In February 2022 she was violently attacked after the neighbour entered her premises and dragged her across the floor and punched her many times in the face/over her body. Client has sustained injuries from the attack, and after these another two other physical assaults occurred. In May 2022 she opened her front door and found a letter outside on the floor of her doorstep reading 'watch your back paki'. A's anxiety levels were high, and she had a few panic attacks and rarely leaves her flat. She also attempted suicide and called the local crisis line. She is now on anti-depressants and anti-anxiety medication. She called CATCH after she received from the police informing her that she was being treated as a suspect and needed to attend a police interview.

TMG assisted her by asking the Housing Association to take action against the perpetrator, and install security cameras. We also bought services from a solicitor to ensure that the client had proper legal representation during the police interview. With the assistance of the solicitor, the police accepted she was the victim, and no further action was taken. After TMG intervention, the case was reviewed, and the perpetrator was charged with assault.

Case of B

Mrs S has been facing racial harassment from her neighbour for a long time. She was referred to CATCH and TMG in July 22. After talking to the client, we contacted the Housing Association, who informed us that little action was taken due to a lack of evidence. In August we met with the client and discovered video recordings and witnesses to various incidents, including incidents where the perpetrator is shouting 'monkey' over the fence. A report from our visit was sent to the client, but the Housing association did not want to act, instead they agreed to visit the client within 10 days. This took 3 weeks to arrange and eventually, the housing association collated a detailed report of all the incidents, but still, they did not act. TMG wrote to the MP to request a meeting with the Housing Association. A few days we received a letter informing us that the perpetrator would give a Notice to Quit soon. This process is still underway, and we are awaiting a court date.

Case of C

Mr and Mrs C had been facing racial harassment from her neighbour for around 2 and a half years. This consisted of regular racist abuse, assaults and things thrown at them. Although the Police and Council have visited them, they had failed to take any action to deter the neighbour from continuing his conduct. Mr C's anxiety levels were high and he attempted suicide, and now both Mr and Mrs D receive mental health support from the local Trust. They are both on anti-depressants and anti-anxiety medication. They were referred to CATCH by a police officer.

TMG assisted them through visited and calling on a regular basis, and writing to both the Police and Council to raise concerns about how the case was handled. After another incident we raised the issue again, and the neighbour was arrested. He was arrested and is being detained in custody, and then later imprisoned. He no longer lives next door after the council take away his property. Mr and Mrs C say they feel more confident but are still struggling. They appreciate the support network around them.

3: Undercover Policing Inquiry

Background

The Inquiry was set up in 2015, announced by the then-Home Secretary Theresa May. This was in response to independent reviews by Mark Ellison QC, which found "appalling practices in undercover policing".

The Inquiry's investigations are broken down into three modules:

- Module One: Examination of the deployment of undercover officers in the past, their conduct, and the impact of their activities on themselves and others.
- Module Two: Examination of the management and oversight of undercover officers, including their selection, training, supervision, care after the end of an undercover deployment, and the legal and regulatory framework within which undercover policing was carried out.
- Module Two (a) will involve managers and administrators from within undercover policing units.

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Report of the Trustees for the year ended 31 March 2024

- Module Two (b) will involve senior managers higher in the chain of command as well as police personnel who handled intelligence provided by undercover police officers. Module Two (c) will involve other government bodies with a connection to undercover policing, including the Home Office.

- Module Three: Examination of current undercover policing practices and of how undercover policing should be conducted in future.

To manage such a broad remit, the Inquiry has divided its work for Modules One and Two into the following six "tranches":

- T1: Special Demonstration Squad officers and managers and those affected by deployments (1968-1982)
- T2: Special Demonstration Squad officers and managers and those affected by deployments (1983-1992)
- T3: Special Demonstration Squad officers and managers and those affected by deployments (1993-2007)
- T4: National Public Order Intelligence Unit officers and managers and those affected by deployments
- T5: Other undercover policing officers and managers and those affected by deployments
- T6: Management & oversight (including of intelligence dissemination) by mid and senior rank officers, other agencies and government departments

Management and oversight issues that form Tranche 6 will now be investigated in the relevant tranche for the relevant period or policing unit.

As investigations into future Tranches are still ongoing, the Chair of the Inquiry will not be making a statement or giving interviews on the publication of this interim report.

The Group's representatives attend bi-monthly meetings - with both core participants and lawyers - to discuss its response to upcoming hearing or collation of evidence between hearings,

Over this period, there have been ongoing discussion on spying of criminal gangs and far rights groups by undercover groups. In essence, there are two approaches: the first, favoured by us, involves examination of all evidence in public. The second position argues examination of evidence by a special advocate and limiting some information only to core participants.

An interim report was published in June 2023. It only deals with evidence from the Tranche 1 period, 1968-1982.

There are a number of areas that the report does not cover: Some of those have been specifically emphasised by the Inquiry, as areas with conclusions reserved until all the evidence has been given. Those are:

- The purpose of gathering intelligence on justice campaigns
- The impact on the relatives of the dead children
- The impact on the many women who were deceived into sexual relationships

The interim report concluded that the long-term undercover deployments into the private and political lives of thousands of left-wing activists was not justified.

It was not justified on either of the grounds put forward, i.e: a) the policing of Public Order or b) Countersubversion
And as a result, the interim report concluded that the Special Demonstration Squad should have been shut down or disbanded

The argument on Public Order: The SDS was established, and funded by the Home Office, with the stated aim of policing public order risks such as the Grosvenor Square disturbances in 1968.

The Met Police principle position was to try to justify the SDS by saying that the unit played a huge part in preventing public disorder.

That position was challenged, across the board, by the Non-State Core Participants.

The Inquiry found that the undercover unit's contribution to policing public order "should not be overstated".
In respect of the most significant incidents of public disorder in the Tranche 1 period the contribution was limited.

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The two major examples:

The Battle of Lewisham in August 1977: The report concluded that SDS reporting had some tactical value but basically confirmed what was already obvious.

And it was obvious: if a street violent fascist organisation like the National Front are going to launch a deliberately provocative racist march, against the stated wishes of the local community, you don't need an embedded undercover to tell you what the public order issue is going to be.

In respect of Southall in April 1979, another example of deliberate fascist provocation, when Blair Peach was killed by the police; the SDS contribution was found to be of minimal value.

This conclusion, in respect of public order policing, was clear on the face of the evidence.

The report included an evidential snapshot from 1975 to 1978:

2600 SDS reports from the period were examined. 1400 of those reports dealt with personal details of peoples' lives. 1200 dealt with meetings and activities of organisations i.e. political organisation. Only 200 of those contained information that might have had an impact on public order policing. That's less than 8%. I stress the word might because it is not suggested that 8% did have an impact on policing. The 8% simply made reference to public order. Evidentially, the position on that was overwhelming. The ends clearly didn't justify the means.

On Subversion: The secondary position on justification was that the SDS assisted the Security Services in counter-subversion. The police position was that gathering personal information was a "by-product" of the unit's public order work. That became unsustainable as soon as the scale of it became apparent. Which it really was, on the evidence. The clear focus of the SDS reporting was on the personal lives and political views of its targets.

The key conclusion in the report were that:

- 1: The SDS tasking on monitoring "potential subversives" was "questionable".
- 2: Of the hundreds of groups infiltrated, only three met the criteria of constituting an actual threat to the safety or well-being of the state.

It follows that not a single one of the Non-State Core Participants met the criteria.

So, in the absence of justification, the report went on to consider four key features that should have led to the SDS being shut down.

- 1: It was inevitable that long-term deployments would involve (at least) the befriending of individuals and intrusion into their private and political lives; that required cogent justification before even being contemplated as a police tactic
- 2: that most deployments would require entry into people's homes by deceit
- 3: that officers taking positions of responsibility in organisations would inevitably involve
 - (a) gathering data protected by law relating to confidential information and
 - (b) that taking high positions of responsibility would inevitably involve organising political activity
- 4: the use of dead children's identities would inevitably have given rise to legitimate public concern and that those responsible for the unit were aware of the risk of that practice becoming public from at least as early as 1975.

4: Public Interest cases

The Group is dealing with 30 public interest cases/campaigns. Below we provide details on a selection of cases that involved considerable time both in supporting families and in preparing for critical meeting or legal hearings

Elizabeth Chau

In January 2024, the Met's specialist Homicide department decided not to dig for Elizabeth's remains despite representations (both verbal and in meeting and written) to the Commissioner, the Commander in charge of the specialist homicide group and via the Mayor of London who we have met twice on this case. Last week, we agreed to work closely with specialist private investigator together with forensic teams to begin the search for Elizabeth's remains this will also include re-interviewing the serial killer who has confessed to the murder. The suspect's solicitor is working with the us and the private investigator.

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Christopher Kapessa

The 50-page narrative verdict by a senior coroner on the killing of a young black school child in South Wales in mid-January 2024 closed the door on any legal challenge by any interested party. The coroner openly criticised the suspect's version of events and concluded that Jaden Pugh deliberately pushed Christopher to his death without any provocation but as a dangerous 'prank'.

In addition to building the campaign over the last few years, we were able to develop a strong relationship between the lawyers, the family and us so that we could emerge with a result at the inquest. On appeal, however, the legal aid board agreed to meet legal representation costs. We managed to gain extensive national media coverage on this case. The campaign has made significant inroads in Wales - the Wales TUC and Black women pastors in churches now actively support it across the region.

In this period, a submission was sent to the CPS urging them to act as their initial refusal to charge the suspect on public interest ground had weakened significantly. Representations have been also been made to the leader of the Senedd Cymru urging them to carry out an independent Wales review on this and other incidents involving police response to racialised communities. .

Lakhvinder Ricky Reel

We are awaiting the completion of the Met's re-investigation into Rocky death. The campaign meets with the local MP and the solicitor on fortnightly basis for updates on ongoing work

The Ricky Reel memorial lecture, organised in conjunction with The Monitoring Group, in October last year at Kingston Town Hall was very well attended and the campaign has been galvanized by Sukhdev's book detailing her family's quest for justice over two decades

Gurwinder Kaur

Given our representations, the CPS finally decided in November 2023 to charge Gurwinder's husband for sexual violence (rape and domestic violence) despite the fact that she has died. The decision is unprecedented and is based on evidence that Gurwinder herself collated whilst she was alive.

Anu Abraham:

Anugrah Abraham, 21, from Bury, Greater Manchester, was training to become a police officer with West Yorkshire Police in Halifax when he was found dead in woodland in March 2023. His family claim Mr Abraham, whom they called Anu, was bullied and suffered racism as a trainee. His family and supporters established a campaign to seek answers on the circumstances leading to his death

5: Academic Partnerships

Over the period, we have consolidated partnerships with the following academic institutions:

London South Bank University Law Department - work has been on going to develop a national online advocacy network for victims of racism supported by a range of human rights lawyers
SOAS - the Group has established a project partnership on the Leicester Commission

6: Southall Partnerships

We have developed solid partnerships and organic working relationships with a range of local groups including Southall Community Alliance, Tudor Rose support group and Ealing Trades Council:

Weekly presentations at schools on local history

Monthly history walks

Developing after school support for young school children from 13 years to 17 years of age on life learning, bhangra and self defence classes

Planning to establish a local museum on racism and migration

7: Leicester Work

Leicester Commission of Inquiry into violence in Leicester 2022

The Long Read section of The Guardian published a comprehensive piece on Leicester violence.

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Report of the Trustees for the year ended 31 March 2024

As a unique joint venture between Lawyers, Academics and community activists, the Commission has made considerable progress in their investigation into incidents that rocked East-Midlands town in the summer of 2022. We recruited the legal panel members, local advisors, researchers and community workers, and have successfully:

- " Organised community engagement public meetings that were well attended
- " Created and acted upon a strategic plan for collating evidence, meeting individuals and organisations from different communities and targeted specific sections that remain marginalised - women, working class and young people
- " Build confidence with key communities that were affected by the violence and on- going communal politics.

8: International Campaigns

Support for Palestine civil society

In July 2023, we established contact and solidarity work with representatives of Sufat Refugee camp to enable work with disabled. From November 2023, we have worked with British Arabs and Palestinians affected by hate crimes and discrimination.

9: India Human Rights & Democracy Campaign

Our solidarity work with Indian human rights defenders, dissidents and victims of genocidal violence have been transformed over this period enabling us to reach new sections of the British Indian society.

The rise of Hindu nationalism and authoritarianism in India is alarming and is adversely impacting on UK's Indian and South Asian communities and diaspora. There has been a precipitous drop on every global index related to democratic backsliding. We have seen any independent media annihilated as well as Opposition leaders and dissenting voices under constant attack. Leaders from civil society, student activists and even business leaders are in jail or under threat through tax raids, for example. All other checks and balances like Parliament and autonomous institutions such as the Election Commission have been neutered. The greatest worry is that prevailing Hindu majoritarian rhetoric is poisoning and dividing Indian society globally and in the UK.

A new organisation, called Platform for Indian Democracy was established in January 2024. The organisation will establish branches in key UK cities and campuses creating a space for the Indian community and the diaspora to voice their concerns about the current developments in India.

FINANCIAL REVIEW

Reserves policy

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be equal to 3 months of unrestricted operating expenditure, which equated to £25,000 in general funds. At this level the Trustees feel that they would be able to continue the current activities of the charity in the event of a significant drop in funding. It would obviously be necessary to consider how the funding would be replaced or activities changed.

The Management Committee has examined the charity's requirements for reserves in light of the main risks to the organisation.

The present level of reserves available to the charity met the target level. Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee has also considered the extent to which existing activities can be rationalised, should such circumstances arise.

FUTURE PLANS

The Monitoring Group continues to build contacts with new funders and make bids to develop its work strategically complementing its operational response to the problem of racism in all its forms. The current landscape on funding is changing significantly but we remain hopeful in galvanising our resources on a national basis, as one of the pivotal organisations in the UK that supports victims and communities experiencing the problem. A key element in our development plan is to increase our profile with private funders and usage of social media and media outlets.

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**Report of the Trustees
for the year ended 31 March 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02748744 (England and Wales)

Registered Charity number

1062008

Registered office

2 Langley Lane
Vauxhall
London
SW8 1GB

Trustees

A Njie
Professor J I Siddiqi
R Davies
A Babarinde
Dr A Elliot-Cooper
J Nijjar

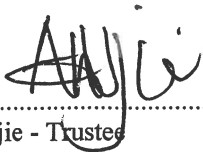
Company Secretary

Professor J I Siddiqi

Independent Examiner

Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
Healthaid House
Marlborough Hill
Harrow
Middlesex
HA1 1UD

Approved by order of the board of trustees on 08/12/24 and signed on its behalf by:



.....
A Njie - Trustee

**Independent Examiner's Report to the Trustees of
The Monitoring Group Limited**

Independent examiner's report to the trustees of The Monitoring Group Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of 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 your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Jeremy Harrod FCCA

Grant Harrod Lerman Davis LLP
Chartered Accountants
1st Floor
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Middlesex
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Date: 

The Monitoring Group Limited

**Statement of Financial Activities
for the year ended 31 March 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		106	-	106	325
Charitable activities					
Charitable activities		16,082	248,649	264,731	216,666
Other trading activities	2	3,000	-	3,000	21,000
Total		<u>19,188</u>	<u>248,649</u>	<u>267,837</u>	<u>237,991</u>
EXPENDITURE ON					
Charitable activities					
Charitable activities		<u>36,975</u>	<u>228,181</u>	<u>265,156</u>	<u>230,710</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	9	(17,787) <u>8,468</u>	20,468 <u>(8,468)</u>	2,681 <u>-</u>	7,281 <u>-</u>
Net movement in funds		(9,319)	12,000	2,681	7,281
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>38,618</u>	<u>12,000</u>	<u>50,618</u>	<u>43,337</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>29,299</u></u>	<u><u>24,000</u></u>	<u><u>53,299</u></u>	<u><u>50,618</u></u>

The notes form part of these financial statements

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Balance Sheet 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	6	5,243	-	5,243	5,418
CURRENT ASSETS					
Debtors	7	45,980	-	45,980	61,218
Cash at bank		16,730	24,000	40,730	14,907
		<u>62,710</u>	<u>24,000</u>	<u>86,710</u>	<u>76,125</u>
CREDITORS					
Amounts falling due within one year	8	(38,654)	-	(38,654)	(30,925)
NET CURRENT ASSETS		<u>24,056</u>	<u>24,000</u>	<u>48,056</u>	<u>45,200</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>29,299</u>	<u>24,000</u>	<u>53,299</u>	<u>50,618</u>
NET ASSETS/(LIABILITIES)		<u>29,299</u>	<u>24,000</u>	<u>53,299</u>	<u>50,618</u>
FUNDS	9				
Unrestricted funds				29,299	38,618
Restricted funds				<u>24,000</u>	<u>12,000</u>
TOTAL FUNDS				<u>53,299</u>	<u>50,618</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 08/12/24 and were signed on its behalf by:



A Njie - Trustee

The notes form part of these financial statements

The Monitoring Group Limited

Notes to the Financial Statements for the year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Activities for generating funds	<u>3,000</u>	<u>21,000</u>

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**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>925</u>	<u>956</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	325	-	325
Charitable activities			
Charitable activities	-	216,666	216,666
Other trading activities	<u>21,000</u>	<u>-</u>	<u>21,000</u>
Total	<u>21,325</u>	<u>216,666</u>	<u>237,991</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>20,044</u>	<u>210,666</u>	<u>230,710</u>
NET INCOME	1,281	6,000	7,281
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>37,337</u>	<u>6,000</u>	<u>43,337</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>38,618</u></u>	<u><u>12,000</u></u>	<u><u>50,618</u></u>

The Monitoring Group Limited

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

6. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2023	84,197
Additions	750
	<hr/>
At 31 March 2024	84,947
	<hr/>
DEPRECIATION	
At 1 April 2023	78,779
Charge for year	925
	<hr/>
At 31 March 2024	79,704
	<hr/>
NET BOOK VALUE	
At 31 March 2024	5,243
	<hr/>
At 31 March 2023	5,418
	<hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	40,500	54,619
Prepayments and accrued income	5,480	6,599
	<hr/>	<hr/>
	45,980	61,218
	<hr/>	<hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Social security and other taxes	3,126	2,053
Other creditors	13,248	592
Accruals and deferred income	22,280	28,280
	<hr/>	<hr/>
	38,654	30,925
	<hr/>	<hr/>

9. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	38,618	(17,787)	8,468	29,299
Restricted funds				
GALOP (CATCH project)	12,000	3,962	(6,962)	9,000
Open Society Fund	-	16,506	(1,506)	15,000
	<hr/>	<hr/>	<hr/>	<hr/>
	12,000	20,468	(8,468)	24,000
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	50,618	2,681	-	53,299
	<hr/>	<hr/>	<hr/>	<hr/>

The Monitoring Group Limited

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	19,188	(36,975)	(17,787)
Restricted funds			
GALOP (CATCH project)	162,000	(158,038)	3,962
Open Society Fund	86,649	(70,143)	16,506
	<u>248,649</u>	<u>(228,181)</u>	<u>20,468</u>
TOTAL FUNDS	<u><u>267,837</u></u>	<u><u>(265,156)</u></u>	<u><u>2,681</u></u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	37,337	1,281	38,618
Restricted funds			
GALOP (CATCH project)	6,000	6,000	12,000
	<u>43,337</u>	<u>7,281</u>	<u>50,618</u>
TOTAL FUNDS	<u><u>43,337</u></u>	<u><u>7,281</u></u>	<u><u>50,618</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,325	(20,044)	1,281
Restricted funds			
The Joseph Rowntree Charitable Trust	54,666	(54,666)	-
GALOP (CATCH project)	162,000	(156,000)	6,000
	<u>216,666</u>	<u>(210,666)</u>	<u>6,000</u>
TOTAL FUNDS	<u><u>237,991</u></u>	<u><u>(230,710)</u></u>	<u><u>7,281</u></u>

The Monitoring Group Limited

**Notes to the Financial Statements - continued
for the year ended 31 March 2024**

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	37,337	(16,506)	8,468	29,299
Restricted funds				
GALOP (CATCH project)	6,000	9,962	(6,962)	9,000
Open Society Fund	-	16,506	(1,506)	15,000
	<u>6,000</u>	<u>26,468</u>	<u>(8,468)</u>	<u>24,000</u>
TOTAL FUNDS	<u>43,337</u>	<u>9,962</u>	<u>-</u>	<u>53,299</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	40,513	(57,019)	(16,506)
Restricted funds			
The Joseph Rowntree Charitable Trust	54,666	(54,666)	-
GALOP (CATCH project)	324,000	(314,038)	9,962
Open Society Fund	86,649	(70,143)	16,506
	<u>465,315</u>	<u>(438,847)</u>	<u>26,468</u>
TOTAL FUNDS	<u>505,828</u>	<u>(495,866)</u>	<u>9,962</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.