

COMPANY REGISTRATION NUMBER: 03883721

CHARITY REGISTRATION NUMBER: 1088019

**Cheshire Halton + Warrington Race and Equality Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021**

HARGREAVES AND WOODS

Chartered accountants
Cholmondeley House
Dee Hills Park
Chester
Cheshire
UK
CH3 5AR

Cheshire Halton + Warrington Race and Equality Centre
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2021

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Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Cheshire Halton + Warrington Race and Equality Centre

Charity registration number 1088019

Company registration number 03883721

Principal office and registered office 17 Cuppin Street
Chester
CH1 2BN

The trustees

Mrs B Virdee Lace
Mr T Al-Jorani
D S Naidu
Mr E Bowers
Mrs E M Bott MBE
Ms H Brice (Retired 4 March 2021)
Mr J M Angove
Mr J Morrow (Retired 8 October 2021)
Mr G M Meredith

Independent examiner J A Hargreaves FCA
Cholmondeley House
Dee Hills Park
Chester
Cheshire
UK
CH3 5AR

Structure, governance and management

The company is limited by guarantee, and registered as a charity. It is administered by the trustees, who are also directors of the company.

The principal activity of the company in the year under review was that of working towards the elimination of discrimination.

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

Objectives

The company exists to eliminate discrimination, particularly race discrimination and promote equality and good relations between persons of different groups. In setting these objectives, the directors have given due consideration to guidance published by the Charity Commission on public benefit.

Activities

To achieve its objectives the company operates core services of discrimination casework, policy development, community development and public awareness. It also operates a number of specialist projects that are consistent with the aims of the company.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

General

The REC is based at the Unity Centre in Chester but its area of benefit remains that of 'old Cheshire' which includes Halton and Warrington unitary authority areas.

In order to progress the work, the charity employed a total of 6 members of staff in this year under review - a chief of staff (director), two part time caseworkers, two part time information officers and a part time bilingual teaching assistant. It also engaged the services of three ESOL tutors and a wide range of volunteers to support its services, given that it is operating on a skeleton staff base.

Legal Casework

Discrimination casework

Last year we reported ongoing concerns about the viability of our discrimination casework service given the low numbers coming through compared to previously. The service has not been grant funded for many years and so we have a policy of providing free assistance, but in the event they secure a financial settlement we will take up to 35% to cover our costs. It is therefore important that we have a number of cases with the potential to generate income, otherwise the costs of the service are borne by other areas of the charity's work.

Unfortunately, the existing problem of low case numbers was compounded by the pandemic - the office was closed for a significant time, staff were working from home and fewer people seemed to be in contact. Inevitably therefore concerns about ongoing viability remain and it is an area that the Board are keeping a close eye on. We received only 34 new enquiries over the year.

However, it is important to say that for those cases we did assist, it made a huge difference to the individuals concerned. We believe being able to challenge discrimination and provide practical support is a fundamental part of the organisation and so we are keen to try and turn this around by improved marketing and communication as we feel many people don't know that we can help.

During the year we took forward one rather complex case of disability discrimination to hearing at Employment Tribunal. The case involved a woman who was dismissed she believes because of her neurodiversity in the form of autism and other neuro conditions. After a week long hearing although the harassment part of her case was upheld, the rest was unfortunately dismissed. We have since appealed the rest of the decision as we feel there were errors in law and this has the potential to be a landmark case for those with neuro disabilities. We also provided representation at the remedies hearing which took place in January 2021. We await a date for the EAT case.

There have also been two significant cases that we have continued to work on during the year - one a large disability case involving a dismissal on disability grounds and another a very strong pregnancy discrimination case against a local employer, which is due to be heard at tribunal later in 2021. It should not be underestimated the amount of time and effort that goes into ongoing cases and given our limited resources this should be considered a significant achievement.

On the marketing front, we were able to finally get our new website live, which we hope will help to

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Year ended 31 March 2021

generate new enquiries to the service.

Immigration advice

Karen Manley our caseworker had just started the transition to immigration work when the lockdown started in March. For the first 6 months of the year she was still dealing with a mix of existing discrimination cases and immigration matters. The immigration service was just starting to build momentum with Karen running weekly drop ins, when lockdown hit in March 2020 which meant we had to stop physical drop in and move all advice services to remote access.

Because of the pandemic, lack of travel and the Home Office delaying decisions the numbers of enquiries dropped off considerably during lockdowns. We did however deal with some cases of people being stuck due to travel restrictions and extensions to visas due to Covid. One particularly unusual case was a lady who had travelled from Africa in order to give her sister a kidney as she was scheduled for a transplant, which then was delayed due to covid. We managed to extend her visa under exceptional circumstances to enable her to remain while the operation was rescheduled. Overall during the year under review we dealt with 27 immigration enquiries ranging from EU settlement cases to family visas to asylum.

We reported last year that we wanted to secure Level 2 registration and we achieved this, enabling us to deal with more complex cases. In terms of funding the service we were lucky in that we received a pot of money 'Respond and Adapt' through a collaboration of Refugee Action, Migration Exchange and NACCOM. This fund was intended to stabilise those frontline organisations working with migrants during the pandemic. This was much needed and helped us to protect and develop our immigration service during that time, without it we would have really struggled to maintain the service.

The Unity Centre

CHAWREC continued to manage the Unity Centre as a focal point for BME communities. This involves the day to day running of the Centre as well as ensuring legal compliance and maintenance of the building.

Given that the Unity Centre is all about bringing communities together, having to close the building was a real blow to us both in terms of our work and also our income. Having been encouraged to make the most of self generated income through hire of rooms to make ourselves more self sufficient we found that having a building became our biggest risk during the pandemic as we were forced to close the doors for many months. Even when we were able to re-open many of our hirers were still unable to offer their services, being still subject to restrictions, others were too worried about physical gatherings to use our premises. Consequently, we lost a large amount of our usual income stream. Luckily we were successful in our application for a discretionary covid grant from the local authority to cover some of that lost income.

It was also unfortunate that lockdown came at the very time we were about to relaunch the Centre having refurbished the Centre through our Space to Connect project - funding intended to improve community spaces. We had repainted the Centre, purchased new equipment and furniture but could not carry out the launch of the new improved Centre as we'd hoped.

ESOL

The lockdown also put the brakes on the resettlement programme for refugees. We have been working with 23 families through the Vulnerable Person's Resettlement Scheme, providing them with English

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

classes. Inevitably they would bring any issues to class for help, particularly as we have a bi lingual worker so our help has extended into support with a wide range of issues, including education, health, housing and more recently immigration advice. We were therefore worried about how the families would manage without the Unity Centre. Our bi lingual teaching assistant has been absolutely key during lockdown, allowing us to maintain links with the families, checking in each week and responding to any specific needs. Tutors were quick to adapt and we managed to secure funding for equipment - laptops and tablets to enable families to engage both with adult learning, but also with school work. We also secured funding to enable the children to have extra tuition when they returned to school as we were very conscious that the lockdown doubly disadvantaged them, being already somewhat behind in their school work.

We had developed a strong befriending scheme for the families, bringing in local volunteers to provide support and assistance to help them to integrate into UK life. These befrienders helped them to navigate UK systems, provided help with English practice and often much more. However the concerns over mixing with the pandemic led to us putting a hold on all volunteering, particularly as a number of our volunteers were in the at risk groups. We really hope that we can start our volunteer programmes again very soon.

All of our classes including our 'Conversational' and 'Beginners' drop in classes also were required to go online. Each week we advertised the zoom link for individuals to join up and this proved to be very successful. Although it was not as good as having face to face classes it at least helped people to keep up with their English at a point when many were very isolated in lockdown. When we were able to reopen we were forced to heavily restrict numbers in the classroom to less than half of what we had previously, so although as an educational establishment we were able to open quicker than other community venues, we were still subject to strong restrictions. We decided to purchase new individual 'exam' tables which allowed for easier social distancing and tutors continued to wear visors or masks, as did students.

Community Café

Although we launched the community café two years ago, we were beset by problems once it went into use - there were issues with the drainage system, which meant that we had to close the café and then at the point we intended to relaunch we experienced lockdown. However, the café area came into its own during the pandemic - it gave us the extra space needed to extend out our classes when we were restricted in numbers and it has also served well as a weekly café drop in for asylum seekers (see below). It has also been used by other groups, including Cheshire Pride to hold a Christmas dinner on Christmas day for LGBTQ people who may be alone on the day.

Work with Asylum Seekers

We had found the previous year that more and more asylum seekers were presenting at our community learning classes and during the pandemic we found there was a large increase in numbers in our area. This was due to decisions on asylum being stopped during the pandemic and large numbers being forced to stay in initial accommodation. Hotels had been commandeered to house large groups of asylum seekers and they were bored, unable to work and struggling with their mental health. Many were absolutely unequipped for our winters and desperately needed decent clothing. We worked closely with Serco and Migrant Help UK to organise donations for asylum seekers throughout the pandemic. We also secured some funding to run a regular drop in for refugees and asylum seekers, so they could access culturally appropriate hot food, donations and also an English class. They could also raise any issues and get advice from us. Through the year we saw a weekly group of between 30-55 asylum seekers. We also got involved

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

in the vaccination programme, providing translators for vaccination clinics with asylum seekers.

Policy and Partnerships

Partnerships have always played a key role in the organisation; being conscious of the limited resources we have working with others enables us to gain a wider reach. Given that the Director is now the only member of staff with this remit, we have to choose our involvement carefully to give maximum value. We no longer receive funding for involvement in any partnerships, so they must contribute to our wider aims and objectives.

Due to lockdown all partnership meetings went online. Initially we were poorly equipped to respond, as none of the staff had laptops or remote access. We managed to secure funding to bring our IT systems up to date with Microsoft 365 and laptops for all staff (apart from those based in the office). The main partnerships we have retained an active involvement in this year include:

Cheshire Gypsy Traveller Strategic Partnership - this looks at issues around Gypsies and Travellers. We, along with other partners get updates on issues around Gypsies and Travellers such as planning applications, unauthorised encampments etc and make representations to ensure fair treatment

Cheshire Equality Leads Forum - this brings together equality professionals to share best practice

Cheshire Constabulary's Public Accountability Panel - we act as a critical friend, scrutinising stop and search figures and other key powers. Disproportionate treatment of BME communities remains an issue.

Halton MAF for Asylum Seekers and Refugees- this group looks at the Syrian refugee programme and asylum seekers coming into Halton area. We continue to play an active role, sharing information and advice around our experiences with refugee communities.

We remain a key partner in the strategic meetings in West Cheshire to discuss the asylum and refugee programmes. The Director is also on the Trustee Board at Cheshire West Voluntary Action.

Community Development

Our community development work is now primarily delivered through our work at the Unity Centre. We no longer have staff to undertake specific work with groups, although we do try to assist them as much as possible; for example providing support with key events like Diwali.

All BME community organisations can utilise the Centre's rooms at a reduced rate (or free), they can have a post box, their own copier code (again at subsidised rates) and we assist with social media, publicity and administration as far as possible.

We also continue to facilitate the BME Consultation Panel - which gives community members an opportunity to have a say in policy and practice. Unfortunately, the panel is less used than in previous years, primarily we think because of the reductions in budgets around consultation. However we continue to maintain the panel and each year we run at least one consultation.

Public awareness and campaigns

A lot of our public awareness work is now through our online presence - our websites and social media.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

We have a twitter and facebook page as well as a new improved website for CHAWREC that brings together all elements of the work we do.

Research

This year we finally launched the refresh of the 'Here to Stay' Report (We're Still Here) that looked at the needs of Gypsies and Travellers. Unfortunately we were still unable to make this a physical launch and so we offered it online on zoom, hoping to do a follow up in person session when we are able to so we can assess the impact it has had.

We were also funded to deliver some research around Covid and BME communities. It had become very apparent that BME communities were disproportionately affected by covid and were more likely to get severe symptoms. We carried out some research with communities to look at what the issues were.

Financial review

This year has been particularly challenging with the global pandemic and numerous lock downs which affected our services. However, we were able to secure additional emergency funding which has helped to keep the organisation on a stable financial footing while equipping it with the tools needed to deliver services in an alternative way.

Charitable Reserves

Our policy is to have charitable reserves at the level of 25% of unrestricted income and these are currently comfortably in excess of this policy. At the end of the financial year 2020-2021 the free reserves stood at £87,178 (2020 - £42,774)

Plans for future periods

We plan to continue to deliver our existing services, as well as seeking additional funding, particularly in order to support our work around immigration and refugees/asylum seekers. Covid has changed the way in which we operate and is likely to do so for the coming year at least - although not all negatively. Staff are now able to work more flexibly given that they have the capacity to work from home and we see this as increasing productivity and staff satisfaction. We do hope however that we will be in a position to re-open our café and get back to running physical events at the Unity Centre.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.


Cheshire Halton + Warrington Race and Equality Centre

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

The trustees' annual report was approved on 8th December 2021 and signed on behalf of the board of trustees by:



Mr T Al-Jorani
Trustee



Mr G M Meredith
Trustee

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cheshire Halton + Warrington Race and Equality Centre

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Cheshire Halton + Warrington Race and Equality Centre ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (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 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 the 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 the charity'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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity 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).

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cheshire Halton + Warrington Race and Equality Centre *(continued)*

Year ended 31 March 2021

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.



J A Hargreaves FCA
Independent Examiner

Cholmondeley House
Dee Hills Park
Chester
Cheshire
UK
CH3 5AR

10 December 2021

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Statement of Financial Activities (Including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	103,030	114,326	217,356	43,845
Charitable activities	6	195	—	195	—
Other trading activities	7	80,004	—	80,004	192,372
Investment income	8	25	—	25	74
Total income		<u>183,254</u>	<u>114,326</u>	<u>297,580</u>	<u>236,291</u>
Expenditure					
Expenditure on charitable activities	9,10	<u>138,850</u>	<u>109,535</u>	<u>248,385</u>	<u>220,567</u>
Total expenditure		<u>138,850</u>	<u>109,535</u>	<u>248,385</u>	<u>220,567</u>
Net income and net movement in funds		<u>44,404</u>	<u>4,791</u>	<u>49,195</u>	<u>15,724</u>
Reconciliation of funds					
Total funds brought forward		<u>42,774</u>	<u>21,142</u>	<u>63,916</u>	<u>48,192</u>
Total funds carried forward		<u>87,178</u>	<u>25,933</u>	<u>113,111</u>	<u>63,916</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 13 to 25 form part of these financial statements.

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	16	15,082	33,678
Cash at bank and in hand		<u>113,533</u>	<u>64,373</u>
		128,615	98,051
Creditors: amounts falling due within one year	17	<u>15,504</u>	<u>34,135</u>
Net current assets		<u>113,111</u>	<u>63,916</u>
Total assets less current liabilities		<u>113,111</u>	<u>63,916</u>
Net assets		<u>113,111</u>	<u>63,916</u>
Funds of the charity			
Restricted funds		25,933	21,142
Unrestricted funds		<u>87,178</u>	<u>42,774</u>
Total charity funds	18	<u>113,111</u>	<u>63,916</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

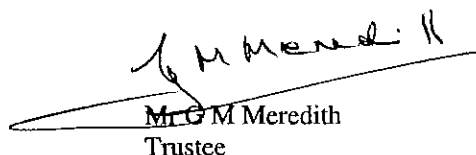
- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation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

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

These financial statements were approved by the board of trustees and authorised for issue on 8th December 2021, and are signed on behalf of the board by:



Mr T Al-Jorani
Trustee



Mr G M Meredith
Trustee

The notes on pages 13 to 25 form part of these financial statements.

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 17 Cuppin Street, Chester, CH1 2BN.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

The level of free reserves are well below the amount the trustees believe are required and efforts will be made to build up the reserves to the required level in accordance with the policy.

Disclosure exemptions

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Cheshire Halton + Warrington Race and Equality Centre

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & fittings	- 25% reducing balance
Equipment	- 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Cheshire Halton + Warrington Race and Equality Centre

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

4. Limited by guarantee

Cheshire Halton & Warrington Race & Equality Centre is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £1 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations General	4,830	–	4,830
Donations Adult Learning	–	–	–
Donations Refugees English classes	–	–	–
Donations Unity Centre	–	–	–
Grants			
Grants receivable General fund	96,836	–	96,836
Grants receivable Barrow Cadbury	–	31,900	31,900
Grants receivable CCF Covid Recovery	–	14,950	14,950
Grants receivable Big lottery	–	9,219	9,219
Grants receivable - Co-op	–	–	–
Grants receivable Respond and Adapt	–	30,000	30,000
Grants receivable COVID Research	–	3,366	3,366
Grants receivable DEFRA	–	20,000	20,000
Grants receivable Brightlife	–	–	–
Grants receivable Cheshire Community Foundation	–	4,891	4,891
Other donations and legacies			
Other voluntary income Consultation Panel	1,364	–	1,364
	<u>103,030</u>	<u>114,326</u>	<u>217,356</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations General	1,500	–	1,500
Donations Adult Learning	700	–	700
Donations Refugees English classes	300	–	300
Donations Unity Centre	310	–	310

Cheshire Halton + Warrington Race and Equality Centre

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grants			
Grants receivable General fund	3,000	—	3,000
Grants receivable Barrow Cadbury	—	—	—
Grants receivable CCF Covid Recovery	—	—	—
Grants receivable Big lottery	—	—	—
Grants receivable - Co-oP	35,623	—	35,623
Grants receivable Respond and Adapt	—	—	—
Grants receivable COVID Research	—	—	—
Grants receivable DEFRA	—	—	—
Grants receivable Brightlife	—	2,412	2,412
Grants receivable Cheshire Community Foundation	—	—	—
Other donations and legacies			
Other voluntary income Consultation Panel	—	—	—
	<u>41,433</u>	<u>2,412</u>	<u>43,845</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income from charitable activities				
General fund	<u>195</u>	<u>195</u>	<u>—</u>	<u>—</u>

7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Other activities for generating funds - General fund	82	—	82
Other activities for generating funds - Unity Centre	4,430	—	4,430
Other income from other trading - CWAC funding	75,492	—	75,492
Other income from other trading - EU Settlement Scheme	—	—	—
Other income from other trading Training Syrian Culture	—	—	—
Other income from other trading - Adult Learning	—	—	—
Other income from other trading- Community Cafe	—	—	—
Other income from other trading Refugees English classes	—	—	—
	<u>80,004</u>	<u>—</u>	<u>80,004</u>

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Other trading activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Other activities for generating funds - General fund	8,749	–	8,749
Other activities for generating funds - Unity Centre	18,986	–	18,986
Other income from other trading - CWAC funding	151,407	–	151,407
Other income from other trading - EU Settlement Scheme	–	9,870	9,870
Other income from other trading Training Syrian Culture	(50)	–	(50)
Other income from other trading - Adult Learning	250	–	250
Other income from other trading- Community Cafe	2,320	–	2,320
Other income from other trading Refugees English classes	840	–	840
	<u>182,502</u>	<u>9,870</u>	<u>192,372</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>25</u>	<u>25</u>	<u>74</u>	<u>74</u>

Cheshire Halton + Warrington Race and Equality Centre

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
General Fund	116,152	–	116,152
Unity Centre	(7,072)	–	(7,072)
Consultation Panel	43	–	43
Adult Learning	26,268	–	26,268
ASTF	–	7,162	7,162
Big Lottery	–	13,491	13,491
Gypsy Traveller Research	–	–	–
Cheshire Community Fund	–	4,891	4,891
Brightlife	–	–	–
Co-op Fund	1,929	–	1,929
Activity type 28	–	83,991	83,989
Support costs	1,530	–	1,532
	<u>138,850</u>	<u>109,535</u>	<u>248,385</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
General Fund	146,846	–	146,846
Unity Centre	6,770	–	6,770
Consultation Panel	–	–	–
Adult Learning	20,685	–	20,685
ASTF	–	2,709	2,709
Big Lottery	–	–	–
Gypsy Traveller Research	–	8,769	8,769
Cheshire Community Fund	–	–	–
Brightlife	–	4,158	4,159
Co-op Fund	28,913	–	28,913
Activity type 28	–	–	–
Support costs	1,717	–	1,716
	<u>204,931</u>	<u>15,636</u>	<u>220,567</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
General Fund	116,152	–	116,152	146,846
Unity Centre	(7,072)	–	(7,072)	6,770
Consultation Panel	43	–	43	–
Adult Learning	26,268	–	26,268	20,685
ASTF	7,162	–	7,162	2,709

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

Big Lottery	13,491	–	13,491	–
Gypsy Traveller Research	–	–	–	8,769
Cheshire Community Fund	4,891	–	4,891	–
Brightlife	–	–	–	4,159
Co-oP Fund	1,929	–	1,929	28,913
Activity type 28	83,989	–	83,989	–
Governance costs	–	1,532	1,532	1,716
	<u>246,853</u>	<u>1,532</u>	<u>248,385</u>	<u>220,567</u>

11. Net income

Net income is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>–</u>	<u>80</u>

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>1,530</u>	<u>1,530</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	<u>98,712</u>	<u>94,096</u>

The average head count of employees during the year was 4 (2020: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of staff - Admin	<u>2</u>	<u>2</u>
Number of other staff - Supporting charitable activities	<u>2</u>	<u>2</u>
	<u>4</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees;

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2020 and 31 March 2021	<u>9,389</u>	<u>5,462</u>	<u>14,851</u>
Depreciation			
At 1 April 2020 and 31 March 2021	<u>9,389</u>	<u>5,462</u>	<u>14,851</u>
Carrying amount			
At 31 March 2021	<u>—</u>	<u>—</u>	<u>—</u>
At 31 March 2020	<u>—</u>	<u>—</u>	<u>—</u>

16. Debtors

	2021 £	2020 £
Trade debtors	15,033	33,678
Other debtors	<u>49</u>	<u>—</u>
	<u>15,082</u>	<u>33,678</u>

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	13,775	30,276
Accruals and deferred income	1,729	2,454
Social security and other taxes	<u>—</u>	<u>1,405</u>
	<u>15,504</u>	<u>34,135</u>

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
General Fund	36,063	183,254	(136,922)	–	82,395
Co-oP Fund	6,711	–	(1,928)	–	4,783
	<u>42,774</u>	<u>183,254</u>	<u>(138,850)</u>	<u>–</u>	<u>87,178</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
General Fund	23,463	188,386	(176,019)	233	36,063
Co-oP Fund	–	35,623	(28,912)	–	6,711
	<u>23,463</u>	<u>224,009</u>	<u>(204,931)</u>	<u>233</u>	<u>42,774</u>

General Fund - Core funding retained for costs not covered by other funders. It covers primarily rent, utilities, and the proportion of staff costs not already covered through project monies.

Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020	Income	Expenditure	Transfers	At 31 March 2021
	£	£	£	£	£
Big Lottery	–	14,110	(11,659)	–	2,451
Barrow Cadbury	–	31,900	(31,900)	–	–
CCF COVID Recovery	–	14,950	(14,950)	–	–
COVID Research	–	3,366	(3,366)	–	–
DEFRA	–	20,000	(20,000)	–	–
Respond and Adapt	–	30,000	(16,226)	–	13,774
BSBT Funding	–	–	–	–	–
Gypsy Traveller Research	13,980	–	(4,272)	–	9,708
Brightlife	–	–	–	–	–
Lord Mayor's Charity	–	–	–	–	–
EU Settlement Fund	7,162	–	(7,162)	–	–
	<u>21,142</u>	<u>114,326</u>	<u>(109,535)</u>	<u>–</u>	<u>25,933</u>

	At 1 April 2019	Income	Expenditure	Transfers	At 31 March 2020
	£	£	£	£	£
Big Lottery	1	–	–	(1)	–
Barrow Cadbury	–	–	–	–	–
CCF COVID Recovery	–	–	–	–	–
COVID Research	–	–	–	–	–
DEFRA	–	–	–	–	–
Respond and Adapt	–	–	–	–	–
BSBT Funding	16	–	–	(16)	–
Gypsy Traveller Research	22,749	–	(8,769)	–	13,980
Brightlife	1,747	2,412	(4,159)	–	–
Lord Mayor's Charity	216	–	–	(216)	–
EU Settlement Fund	–	9,870	(2,708)	–	7,162
	<u>24,729</u>	<u>12,282</u>	<u>(15,636)</u>	<u>(233)</u>	<u>21,142</u>

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	102,682	25,933	128,615
Creditors less than 1 year	(15,504)	–	(15,504)
Net assets	87,178	25,933	113,111

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	–	–	–
Current assets	76,909	21,142	98,051
Creditors less than 1 year	(34,135)	–	(34,135)
Net assets	42,774	21,142	63,916