

COMPANY REGISTRATION NUMBER: 03883721

CHARITY REGISTRATION NUMBER: 1088019

**Cheshire Halton + Warrington Race and Equality Centre**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2023**

**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 2023**

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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 2023**

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 2023.

#### **Reference and administrative details**

<b>Registered charity name</b>	Cheshire Halton + Warrington Race and Equality Centre
<b>Charity registration number</b>	1088019
<b>Company registration number</b>	03883721
<b>Principal office and registered office</b>	17 Cuppin Street Chester CH1 2BN

#### **The trustees**

Mrs B Virdee Lace	
Mr T Al-Jorani	
D S Naidu	
Mr E Bowers	(Retired 27 April 2023)
Mrs E M Bott MBE	(Retired 18 May 2022)
Mr J M Angove	(Retired 23 August 2023)
Mrs K Dickson	(Appointed 18 May 2022)
Mr G M Meredith	(Retired 18 May 2022)
Mr P Walton	(Appointed 28 July 2022)
Mr R Herd	(Appointed 28 July 2022)
Ms S Burhani	(Appointed 18 May 2022)

<b>Independent examiner</b>	J A Hargreaves FCA Cholmondeley House Dee Hills Park Chester Cheshire UK CH3 5AR
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#### **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 2023**

#### **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.

# **Cheshire Halton + Warrington Race and Equality Centre**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

#### **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 14 members of staff in this year under review - a chief of staff (director), two part time immigration caseworkers, two part time information officers, one bi lingual teaching assistant, two bi lingual support workers, a full time ESOL lead, one full time community engagement worker, a part time community engagement worker, a part time health inequalities worker and two part time Hong Kong BNO project officers. It also engaged the services of a number of ESOL tutors and a wide range of volunteers to support its services.

##### **Legal Casework**

##### **Discrimination casework**

As reported previously there have been significant problems maintaining the discrimination casework service, with low numbers of cases and not sufficient funding being generated. The Board made the difficult decision to close the service in September 2022. This was a disappointing end to what had been a widely respected and needed service.

A case that well illustrates some of the difficulties we faced was the win we secured in the Gannapureddy v Icestone Gelato case, a pregnancy discrimination and unfair dismissal case which was heard in March 2022. Although we had a positive outcomes and the tribunal awarded the client £38,000 in compensation we are still yet to receive the money despite having paid for High Court bailiffs to enforce the judgment. This obviously leaves the client without the remedy she is entitled to, but also leaves us without our share - we put in significant amounts of charity resources to the case which it is unlikely we will now get back.

##### **Immigration advice**

The immigration service on the other hand continues to grow at pace. Karen and Kelda are working flat out on the service with a combined 38hrs between them.

The service currently has 113 open cases, dealing with all sorts of different types of applications - from applications for ILR to domestic abuse cases. The development of the immigration service is a key priority for the organisation; we know there is a gap in terms of good quality, free immigration support in the area. It cannot underestimated the importance of being able to support individuals to regularise their immigration status and help them to have a future in the UK.

We are looking into the possibility of securing a legal aid contract in order to make the service more sustainable.

##### **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.

##### **ESOL**

## **Cheshire Halton + Warrington Race and Equality Centre**

### **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

The Unity Centre has become synonymous with ESOL provision and this year we have seen a bigger than ever increase in demand. The combination of Hong Kongers arriving in the area, with the Homes for Ukraine scheme and the Afghan bridging hotel have placed real pressure on the organisation to respond.

We are lucky that we have a committed team of staff, tutors and volunteers to support ESOL as this year we were funded to run a wide range of outreach classes across the area. We took on additional staff to support the Ukrainian classes in the shape of two support workers Yuliia Hololobova and Kateryna Shyianova, who not only support the teaching staff and students but are a trusted source of general advice and guidance to those new to the area. We also welcomed a number of new tutors, who have risen to the challenge and become key cogs in our team. We are now running over 20 classes a week from a variety of venues across West Cheshire as well as continued classes to support asylum seekers at the Daresbury. Ruth Lane, who was taken on to do an admin role became the main lead on anything ESOL in a bid to respond to the huge demands placed on the organisation.

We continued to deliver our wide range of classes - from drop in at Beginners and Intermediary to qualification classes up to Level 2.

#### **Community Café**

The Community Café remains closed for the time being, although it is used internally for a variety of events and services including the Craft and Chat group, the asylum hub and as a break time area for our many ESOL classes.

One of the continuing problems is water leaking into the café and kitchen area, due to problems with the roof and guttering. This is something we are working on with Cheshire West & Chester Council to resolve.

We will continue to review the situation to see whether we can get the café up and running again in 2023/24.

#### **Work with Asylum Seekers**

We have continued to run a weekly asylum hub from the Unity Centre. It remains funded by donations, although we were lucky to receive some funding through the Mental Health Alliance towards it as we know how it supports the mental health of users. The drop in includes free refreshments and food, an ESOL class and an opportunity to raise any issues they have with someone who speaks the language. We also received funding through the Household Support Fund, which enabled us to give out food vouchers for asylum seekers, which was a huge help for them as they receive very little benefits and are not allowed to work.

We also continued our project funded through CWP 'Getting Creative about Mental Health'. This allowed us to run art therapy sessions, where we could identify those who required further intensive trauma focused counselling. We partnered with an organisation, Yaran, who specialises in trauma focused therapy in a wide range of languages to deliver this project.

#### **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.

# **Cheshire Halton + Warrington Race and Equality Centre**

## **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

The pandemic has had a lasting impact on the way that we work. Most of our staff continue to work hybrid, with part home working and part in the office and this is also true of those that we work with. Most of our partnerships have remained on line, with very few reverting to in person meetings. This has its advantages as it works out much cheaper - less travel expenses and less time travelling, but it does compromise building relationships. It seems likely that in the future we will see partnerships also following suite with hybrid - some online and some face to face meetings.

During this year we have been involved in -

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

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

Cheshire West Strategic Group on Asylum Seekers and Refugees - this group looks at issues affecting the asylum seeker and refugee communities in Cheshire West and enables us to work together to tackle any problems/issues.

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**

We try to raise awareness of both our organisation and of key issues around race equality through as many avenues as we can. All of our staff have promotional materials, which they use at community events to raise awareness of their work. We undertake ad hoc training for organisations around race equality and more recently around refugee and asylum seekers as this has become a very topical subject with the increase in numbers in our area and the lack of knowledge of many agencies.

Like many other charities we lack specific funds or resources for this area of work and so we do what we can with what we have, but are aware that we could certainly do better. We use our website, and also our facebook and twitter pages to best advantage, as well as increasingly whats app to access groups of people

## **Cheshire Halton + Warrington Race and Equality Centre**

### **Company Limited by Guarantee**

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

#### **Year ended 31 March 2023**

such as our learners and get messages out quickly.

#### **Transforming Community Engagement with BAME Communities**

We started a new health related project in November 2021 which is all about tackling health inequalities in Cheshire East. The project is funded by NHS Charities Together and is a partnership between ourselves, Irish Community Care and Pathways looking at how we can tackle health inequalities for BAME communities targeting those most in need.

The key elements of the work are:

" Mapping of BME communities; we had already identified two communities that we knew needed further support - Gypsy Roma Traveller communities and Eastern European communities, but we weren't convinced that we knew about other emerging communities in the area and so this was a key part in determining what was needed. So the first 6 months mapped communities themselves to determine what services were out there already and where the gaps were so that we could target our resources effectively." Support for BME individuals; a key part of the project is about connecting people with NHS services and making sure communities know who to go to in the first place. The idea is to ensure that people get key messages at the earliest points and that we tackle health inequalities within specific communities eg diabetes in South Asian communities. " Support for NHS/Voluntary Sector; we felt that to tackle health inequalities we needed to also support the NHS in how they deliver services, and this is also true of the voluntary sector who provide many early interventions for key diseases. So part of the project will be to support NHS, including cultural awareness sessions. We also want to develop a sustainable business model of a translation and interpreting social enterprise to support the NHS and other organisations in the area by upskilling BME individuals in qualifications around translation and interpreting.

Unfortunately, we have experienced some problems on this project, as we lost our full time lead on this in February 2023 and ICC struggled to recruit a worker for the Gypsy Traveller element of the bid. Fortunately, we have been granted an extension to engage another worker to replace Derice Richards and we at the end of March managed to secure a part time Community Engagement Worker to work with the Gypsy Traveller community, which will help us to start moving forward.

#### **Bridging the Gap**

We also secured some health related funding in Cheshire West, allowing us to take on a part time member of staff to look at health inequalities in BAME communities, helping people to access appropriate healthcare and raising awareness of diseases and health problems that affect BAME communities primarily. This has been extended to September 2023.

#### **Hong Kong BNO Project**

Our Hong Kong BNO project was continued until the end of March, at which point we bid for further funding to extend the project to the next year. RSMP agreed to provide bridging funding while we awaited a decision, allowing us to keep hold of the staff over that period, which was extremely important to us. Our two project workers Lionel and Lydia have done an awful lot of work to support Hong Kongers in the area, setting up a new Conversational English group in Warrington, organising events on issues pertinent to Hong Kongers such as employability, education, health and immigration, providing opportunities for socialising and one to one support.



# **Cheshire Halton + Warrington Race and Equality Centre**

## **Company Limited by Guarantee**

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

**Year ended 31 March 2023**

#### **Financial review**

With the number of projects and the expansion of the ESOL work, the financial situation is good. However, we are very reliant on unstable funding at the moment and we need to work towards multi year agreements for core costs. The immigration service is currently unfunded, so moving towards a legal aid contract may go some way to securing the future of that very much needed service.

#### **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.


#### **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.

#### **Small company provisions**

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

The trustees' annual report was approved on 6 DECEMBER 20 and signed on behalf of the board of trustees by:



Mr T Al-Jorani  
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 2023**

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 2023.

#### **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).

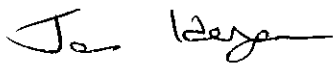
# Cheshire Halton + Warrington Race and Equality Centre

Company Limited by Guarantee

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

Year ended 31 March 2023

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

8 December 2023

# Cheshire Halton + Warrington Race and Equality Centre

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	5	72,569	147,413	219,981	166,242
Charitable activities	6	40,948	—	40,948	10,992
Other trading activities	7	255,044	170,219	425,263	265,248
Investment income	8	354	—	354	17
<b>Total income</b>		<u>368,915</u>	<u>317,632</u>	<u>686,546</u>	<u>442,499</u>
<b>Expenditure</b>					
Expenditure on charitable activities	9,10	326,658	313,563	640,220	342,606
<b>Total expenditure</b>		<u>326,658</u>	<u>313,563</u>	<u>640,220</u>	<u>342,606</u>
<b>Net income and net movement in funds</b>		<u>42,257</u>	<u>4,069</u>	<u>46,326</u>	<u>99,893</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		90,231	122,773	213,004	113,111
<b>Total funds carried forward</b>		<u>132,488</u>	<u>126,842</u>	<u>259,330</u>	<u>213,004</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 12 to 23 form part of these financial statements.

# Cheshire Halton + Warrington Race and Equality Centre

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
<b>Current assets</b>				
Debtors	16	80,826		39,642
Cash at bank and in hand		<u>219,424</u>		<u>202,006</u>
		300,250		241,648
<b>Creditors: amounts falling due within one year</b>	17	<u>40,920</u>		<u>28,644</u>
<b>Net current assets</b>			<u>259,330</u>	<u>213,004</u>
<b>Total assets less current liabilities</b>			<u>259,330</u>	<u>213,004</u>
<b>Net assets</b>			<u>259,330</u>	<u>213,004</u>
<b>Funds of the charity</b>				
Restricted funds			126,842	122,773
Unrestricted funds			<u>132,488</u>	<u>90,231</u>
<b>Total charity funds</b>	18		<u>259,330</u>	<u>213,004</u>

For the year ending 31 March 2023 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 ~~26 January~~ 8 December 2023, and are signed on behalf of the board by:



Mr T Al-Jorani  
Trustee

The notes on pages 12 to 23 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 2023**

#### **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**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements *(continued)***

#### **Year ended 31 March 2023**

#### **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 2023

#### 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

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 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 2023

#### 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 2023 £
<b>Donations</b>			
Donations General	2,980	2,238	5,217
Donations Asylum Drop in	2,107	–	2,107
<b>Grants</b>			
Grants receivable General fund	2,024	–	2,024
Grants receivable Barrow Cadbury	–	–	–
Grants receivable Hong Kong BNO Project	–	44,775	44,775
Grants receivable - Afghan Support	37,770	–	37,770
Grants receivable Ukrainian Clases	27,688	–	27,688
Grants receivable - bridging the gap	–	400	400
Grants receivable Household Support Fund	–	100,000	100,000
Grants receivable refugee Week Event	–	–	–
<b>Other donations and legacies</b>			
Other voluntary income Consultation Panel	–	–	–
	<u>72,569</u>	<u>147,413</u>	<u>219,981</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations General	5,224	–	5,224
Donations Asylum Drop in	2,602	–	2,602
<b>Grants</b>			
Grants receivable General fund	35,417	–	35,417
Grants receivable Barrow Cadbury	–	100	100
Grants receivable Hong Kong BNO Project	–	39,734	39,734
Grants receivable - Afghan Support	–	–	–
Grants receivable Ukrainian Clases	–	–	–
Grants receivable - bridging the gap	–	–	–
Grants receivable Household Support Fund	–	80,600	80,600
Grants receivable refugee Week Event	1,300	–	1,300

# Cheshire Halton + Warrington Race and Equality Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Other donations and legacies</b>			
Other voluntary income Consultation Panel	1,265	–	1,265
	<u>45,808</u>	<u>120,434</u>	<u>166,242</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income from charitable activities				
General fund	<u>40,948</u>	<u>40,948</u>	<u>10,992</u>	<u>10,992</u>

#### 7. Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Other activities for generating funds - General fund	18,331	–	18,331
Other activities for generating funds - Unity Centre	16,553	–	16,553
Other income from other trading - CWAC funding	–	–	–
Other income from other trading - Contracts	146,078	170,219	316,297
Other income from other trading - Adult Learning	<u>74,082</u>	<u>–</u>	<u>74,082</u>
	<u>255,044</u>	<u>170,219</u>	<u>425,263</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Other activities for generating funds - General fund	11,998	–	11,998
Other activities for generating funds - Unity Centre	14,182	–	14,182
Other income from other trading - CWAC funding	10,230	–	10,230
Other income from other trading - Contracts	35,044	147,794	182,838
Other income from other trading - Adult Learning	<u>46,000</u>	<u>–</u>	<u>46,000</u>
	<u>117,454</u>	<u>147,794</u>	<u>265,248</u>

#### 8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>354</u>	<u>354</u>	<u>17</u>	<u>17</u>

# Cheshire Halton + Warrington Race and Equality Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
General Fund	165,858	10,740	176,598
Unity Centre	12,080	–	12,080
Consultation Panel	–	–	–
Adult Learning	42,183	–	42,183
Bridging the Gap	–	16,641	16,641
CWAC E&D Grant	–	–	–
CWP Asylum Project	–	24,863	24,863
Hong Kong BNO Project	–	64,266	64,266
BSBT Funding	–	112,530	112,530
Public Health Project	–	–	–
Transforming BAME Comm Engagement Transforming	–	69,717	69,717
BAMEComm Engagement	80,230	–	80,230
Activity type 24	–	–	–
Co-oP Fund	–	4,901	4,901
Activity type 26	–	–	–
Respond and adapt	–	9,905	9,904
Activity type 29	–	–	–
Activity type 30	21,128	–	21,128
Support costs	5,179	–	5,179
	<u>326,658</u>	<u>313,563</u>	<u>640,220</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
General Fund	131,148	–	131,148
Unity Centre	11,451	–	11,451
Consultation Panel	324	–	324
Adult Learning	26,572	–	26,572
Bridging the Gap	–	3,424	3,424
CWAC E&D Grant	–	5,558	5,558
CWP Asylum Project	–	2,950	2,950
Hong Kong BNO Project	–	10,362	10,362
BSBT Funding	–	66,343	66,343
Public Health Project	–	48,163	48,163
Transforming BAME Comm Engagement Transforming	–	18,263	18,263
BAMEComm Engagement	–	–	–
Activity type 24	–	–	–
Co-oP Fund	(380)	–	(380)
Activity type 26	–	–	–
Respond and adapt	–	16,325	16,326
Activity type 29	–	–	–
Activity type 30	–	–	–
Support costs	2,103	–	2,102

# Cheshire Halton + Warrington Race and Equality Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

<u>171,218</u>	<u>171,388</u>	<u>342,606</u>
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#### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
General Fund	169,840	6,758	—	176,598	131,148
Unity Centre	12,080	—	—	12,080	11,451
Consultation Panel	—	—	—	—	324
Adult Learning	42,183	—	—	42,183	26,572
Bridging the Gap	16,641	—	—	16,641	3,424
CWAC E&D Grant	—	—	—	—	5,558
CWP Asylum Project	24,863	—	—	24,863	2,950
Hong Kong BNO Project	64,266	—	—	64,266	10,362
BSBT Funding	112,530	—	—	112,530	66,343
Public Health Project	—	—	—	—	48,163
Transforming BAME Comm Engagement Transforming BAMEComm	69,717	—	—	69,717	18,263
Activity type 24	80,230	—	—	80,230	—
Co-oP Fund	—	—	—	—	(380)
Activity type 26	4,801	100	—	4,901	—
Respond and adapt	—	—	—	—	16,326
Activity type 29	9,904	—	—	9,904	—
Activity type 30	21,128	—	—	21,128	—
Governance costs	—	—	5,179	5,179	2,102
	<u>628,183</u>	<u>6,858</u>	<u>5,179</u>	<u>640,220</u>	<u>342,606</u>

#### 11. Analysis of grants

	2023 £	2022 £
Grants to individuals		
Grants to individuals type 1	6,758	—
Total grants	<u>6,758</u>	<u>—</u>

#### 12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>2,942</u>	<u>1,750</u>

# Cheshire Halton + Warrington Race and Equality Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 13. Staff costs

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

	2023	2022
	£	£
Wages and salaries	265,048	129,759
Other employee benefits	(12,157)	–
	<u>252,891</u>	<u>129,759</u>

The average head count of employees during the year was 9 (2022: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff - Admin	2	2
Number of other staff - Supporting charitable activities	7	3
	<u>9</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2022: 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;

#### 15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
<b>Cost</b>			
At 1 April 2022 and 31 March 2023	<u>9,389</u>	<u>5,462</u>	<u>14,851</u>
<b>Depreciation</b>			
At 1 April 2022 and 31 March 2023	<u>9,389</u>	<u>5,462</u>	<u>14,851</u>
<b>Carrying amount</b>			
At 31 March 2023	<u>–</u>	<u>–</u>	<u>–</u>
At 31 March 2022	<u>–</u>	<u>–</u>	<u>–</u>

#### 16. Debtors

	2023	2022
	£	£
Trade debtors	50,734	13,644
Prepayments and accrued income	30,092	25,998
	<u>80,826</u>	<u>39,642</u>

# Cheshire Halton + Warrington Race and Equality Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	24,017	16,208
Accruals and deferred income	12,889	8,999
Social security and other taxes	3,651	3,079
Pension creditor	363	358
	<u>40,920</u>	<u>28,644</u>

#### 18. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General Fund	85,448	368,915	(326,658)	127,705
Co-oP Fund	4,783	–	–	4,783
	<u>90,231</u>	<u>368,915</u>	<u>(326,658)</u>	<u>132,488</u>

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General Fund	82,395	174,271	(171,218)	85,448
Co-oP Fund	4,783	–	–	4,783
	<u>87,178</u>	<u>174,271</u>	<u>(171,218)</u>	<u>90,231</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.

##### Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Big Lottery	(1)	–	(2)	(3)
Barrow Cadbury	–	–	–	–
Respond and Adapt	–	–	–	–
Gypsy Traveller Research	9,708	–	–	9,708
Bridging the gap	1,555	15,338	(16,641)	252
CWAC E&D Grant	1,665	–	–	1,665
CWP Asylum Project	1,636	22,930	(24,862)	(296)
Hong Kong BNO Project	29,372	55,179	(64,266)	20,285

# Cheshire Halton + Warrington Race and Equality Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

#### 18. Analysis of charitable funds *(continued)*

Household Support Fund	14,257	100,000	(112,530)	1,727
Public Health Project	–	–	–	–
Transforming BAME Comm				
Engagement	64,581	85,642	(69,718)	80,505
Daresbury Contract	–	15,470	(9,904)	5,566
Learner Support	–	16,456	(10,740)	5,716
Ukrainian Hardship Fund	–	1,817	(100)	1,717
Welcome Grant	–	4,800	(4,800)	–
	<u>122,773</u>	<u>317,632</u>	<u>(313,563)</u>	<u>126,842</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Big Lottery	2,451	–	(16,226)	(13,775)
Barrow Cadbury	–	100	(100)	–
Respond and Adapt	13,774	–	–	13,774
Gypsy Traveller Research	9,708	–	–	9,708
Bridging the gap	–	4,979	(3,424)	1,555
CWAC E&D Grant	–	7,223	(5,558)	1,665
CWP Asylum Project	–	4,586	(2,950)	1,636
Hong Kong BNO Project	–	39,734	(10,362)	29,372
Household Support Fund	–	80,600	(66,343)	14,257
Public Health Project	–	48,162	(48,162)	–
Transforming BAME Comm				
Engagement	–	82,844	(18,263)	64,581
Daresbury Contract	–	–	–	–
Learner Support	–	–	–	–
Ukrainian Hardship Fund	–	–	–	–
Welcome Grant	–	–	–	–
	<u>25,933</u>	<u>268,228</u>	<u>(171,388)</u>	<u>122,773</u>



# Cheshire Halton + Warrington Race and Equality Centre

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

#### 19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	203,321	96,929	300,250
Creditors less than 1 year	(40,920)	–	(40,920)
<b>Net assets</b>	<u>162,401</u>	<u>96,929</u>	<u>259,330</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Current assets	123,666	117,982	241,648
Creditors less than 1 year	(28,644)	–	(28,644)
<b>Net assets</b>	<u>95,022</u>	<u>117,982</u>	<u>213,004</u>

