

Charity registration number 1088019

Company registration number 03883721 (England and Wales)

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



Hargreaves & Woods
CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

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CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mrs B Virdee Lace Mr T Al-Jorani Ms D S Naidu Mrs K Dickson Mr R Herd Ms S Burhani Mr C Yip (Appointed 27 April 2023)
Charity number	1088019
Company number	03883721
Registered office	Unity Centre 17 Cuppin Street Chester CH1 2BN
Independent examiner	James Hargreaves FCA Cholmondeley House Dee Hills Park Chester Cheshire CH3 5AR

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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 provides a wide variety of services to support service users, including ESOL provision, immigration advice, language support, capacity building and other services that help migrant communities, especially refugees and asylum seekers.

Public benefit

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

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

Significant activities and achievements against objectives

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 16 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, two part time ESOL support workers, 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.

Immigration advice

The immigration advice service has grown consistently since we registered with the OISC back in 2019. Karen and Kelda, our immigration advisers have been working to capacity trying to manage the huge numbers accessing the service. One of the key issues is the lack of legal aid organisations in the locality to refer cases to. This is especially true for asylum seekers and the service has therefore been bridging a gap there, taking on asylum seekers who have no representation and no hope of securing any. In the year under review Karen and Kelda began attending local asylum hubs to give advice and support as well as managing complex claims like human rights cases, complex family cases and domestic abuse.

This year we applied for a legal aid contract to start in September 2024, which was successful. However, the requirements for supervision and quality standards are complicated and therefore we were unable to meet the verification standards needed and this means we will need to look to bid again at a later date when we are better equipped to meet the Legal Aid Agency requirements.

In terms of numbers, the service currently has over 100 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 be underestimated the importance of being able to support individuals to regularise their immigration status and help them to have a future in the UK.

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.

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

ESOL

Each year we have seen an increase in the need for ESOL and as a specialist in this field we have responded by putting on more and more classes and developing our internal team to support our tutors. Taking on a Head of ESOL was a big step for the organisation, in recognition of the development of this area of work and the need to meet excellent quality standards. This has allowed Ruth Lane, our longstanding ESOL support worker and former tutor to concentrate on getting the paperwork in order and being exams officer. We also saw the welcome return of Charlotte Webber to complete the ESOL team at Unity, carrying out a mix of teaching and administration. We also finally managed to secure a permanent space in Northwich to deliver classes from, so we now have a room at the Old School House along with the Very Green Grocery in Manchester Road. This was great for us, as it gave students and staff stability, a place to maintain books, and learner records rather than running backwards and forwards to rented rooms across the area.

We are lucky that we have a strong team of staff, tutors and volunteers to support our wide range of classes. This year we lost both of our Ukrainian workers – Yuliia and Kateryna but thankfully were able to replace them with Iryna Dubova who now teaches classes and also carries out a support role for Ukrainians as needed. Whilst many Ukrainians have settled well in the area, there are many who are still struggling with navigating UL systems and having someone on hand that can speak the language, understands the system and is able to share information quickly with the community is invaluable.

The Unity Centre remains our main hub for teaching and we have classes taking place daily, but we have also run a variety of classes from Northwich, Winsford, Tattenhall and Neston this year.

Community Café

The Community Café has remained closed this year to the public, 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 continuing to work on with Cheshire West & Chester Council to resolve.

It remains our intention to get the café open again to the public as a welcoming, multicultural space.

Work with Asylum Seekers

Our weekly asylum hub has continued to be a lifeline for many asylum seekers and new refugees. Despite having no specific funding to continue the weekly hub we have managed to maintain it through small grants and donations because we know how needed it is.

On the day we try to ensure as many services as possible are available, including our immigration team, health worker and bilingual support workers. Asylum seekers are able to access free refreshments, donations as needed and a free ESOL class. We also sometimes get funding for small projects – so for example this year we had support from Chester Zoo, who came in weekly to do a project around nature – which included building bird boxes, a bug house and various other activities. This then culminated in a visit to Chester Zoo, which was very much appreciated by the group.

We know the positive impact of the hub on asylum seekers mental health and so we have campaigned consistently for funding to support this through local commissioners and we remain on the Mental Health Alliance where we promote the needs of this group on a regular basis. We secured some funding from CWP towards the hub on this basis, as we are providing low level mental health support. Unfortunately however March 2024 saw the end of the CWP funded project 'Getting Creative about Mental Health', which had helped to fund counselling in a variety of languages through our partner in Manchester, Yaran. The service was becoming very well known and this is now something we are actively campaigning to address the gap in multilingual counselling services.

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

Although the pandemic seems a long time ago, its impact has been lasting with changes to the way we work becoming permanent. Staff now all work on a hybrid basis and this remains true of those that we work with. Most of our meetings with partners remain a combination of online and in person – usually every other meeting, although some have stayed solely online. Online does have its advantages as it works out much cheaper – less travel expenses and less time travelling, but it does compromise building relationships.

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.

Chester Sanctuary Seekers Support Forum – a group that brings together those working with sanctuary seekers across West Cheshire.

Prevent Cheshire West – this is a group that keeps abreast of counter terrorism initiatives and discusses any concerns about individuals at risk of radicalisation.

Cheshire West Mental Health Alliance – this group brings together voluntary sector organisations around mental health issues, working together to improve the MH system and offer a better deal for service users.

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.

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 such as our learners and get messages out quickly.

Transforming Community Engagement with BAME Communities

This health related project started in November 2021; because of issues with staffing we were allowed an extension until May 2024. The project was all about tackling health inequalities in Cheshire East and was funded by NHS Charities Together. It was 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 were:

- Mapping of BME communities in Cheshire East
- Support for BME individuals
- Support for NHS/Voluntary Sector

Unfortunately, we experienced some serious problems on this project – we lost our full-time lead on this in February 2023, managed to re recruit only to lose them a few months later. Given the short period of time left on the project we had to change the way in which we delivered and also gave some elements up - such as the idea of developing a social enterprise for translation and interpreting. ICC had also struggled to recruit a worker for the Gypsy Traveller element of the bid, but we were fortunate in that we finally secured a part time Gypsy Traveller worker who was employed by us and supported by ICC. She did a fantastic job building relationships with the community and raising a number of key health issues with the NHS and others. Key outcomes were - changes in delivery of services at Leighton hospital around maternity for Gypsy Traveller mums, lunch and learn sessions delivered around Gypsy Traveller issues, increased number of Gypsy Traveller families registered with GPs and not using A&E services. Pathways were also a huge contributor to the project and helped to organise a Women's Health event, developed a regular health related pod cast, organised private scans on Black women as a result of research into Black women's pain issues and fed in significant information about the needs of Eastern European communities.

Bridging the Gap

This project has been successfully extended for 2 years until the end of December 2025. This funding has allowed us to continue to employ a part time health worker to address health inequalities. This post works with BAME communities, helping people to access appropriate healthcare and raising awareness of diseases and health problems that affect BAME communities primarily.

Hong Kong BNO Project

Funding from the Department of Levelling Up ended in March 2024 and has required us to apply for further funding to continue this project into the rest of 24/25. Our two project workers Lionel and Lydia have done an awful lot of work to support Hong Kongers in the area, running Conversational English groups in Warrington and now Crewe areas, organising events on issues pertinent to Hong Kongers such as employability, education, health and immigration, providing opportunities for socialising as well as one to one support. They also have been organising large scale events for festivals such as Chinese New Year and the mid-Autumn festival.

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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.

Reserves policy

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.

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 trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs B Virdee Lace

Mr T Al-Jorani

Ms D S Naidu

Mr E Bowers

(Resigned 27 April 2023)

Mrs K Dickson

Mr P Walton

(Resigned 21 May 2023)

Mr R Herd

Ms S Burhani

Mr C Yip

(Appointed 27 April 2023)

Mr H Aljanob

(Appointed 27 April 2023 and resigned 22 October 2024)

Recruitment and appointment of trustees

Trustees are nominated from the general membership of the organisation and then stand for election at the AGM each year, following the process set out in the Rule Book. However, where there are vacancies through the year, the Board will appoint into those vacancies taking account of the skills set needed for the organisation at that point. Anyone filling a casual vacancy is then required to stand at the next AGM following their appointment.

The Trustees' report was approved by the Board of Trustees.



Mr T Al-Jorani

Trustee

18 December 2024

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

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 2024.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the 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 that in any material respect:

- 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).

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



James Hargreaves FCA

Cholmondeley House
Dee Hills Park
Chester
Cheshire
CH3 5AR

Dated: 18 December 2024

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	42,348	55,947	98,295	72,569	147,413	219,982
Charitable activities	4	32,076	-	32,076	40,948	-	40,948
Other trading activities	5	344,328	98,103	442,431	255,044	170,219	425,263
Investments	6	2,218	-	2,218	354	-	354
Total income		420,970	154,050	575,020	368,915	317,632	686,547
Expenditure on:							
Charitable activities	7	384,829	205,708	590,537	326,658	313,563	640,221
Total expenditure		384,829	205,708	590,537	326,658	313,563	640,221
Net income/(expenditure)		36,141	(51,658)	(15,517)	42,257	4,069	46,326
Transfers between funds		9,708	(9,708)	-	-	-	-
Net movement in funds	9	45,849	(61,366)	(15,517)	42,257	4,069	46,326
Reconciliation of funds:							
Fund balances at 1 April 2023		132,488	126,842	259,330	90,231	122,773	213,004
Fund balances at 31 March 2024		178,337	65,476	243,813	132,488	126,842	259,330

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

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	13	41,637		80,826	
Cash at bank and in hand		240,241		219,424	
		281,878		300,250	
Creditors: amounts falling due within one year	14	(38,065)		(40,920)	
Net current assets			243,813		259,330
Net assets excluding pension liability			243,813		259,330
The funds of the charity					
Restricted income funds	15		65,476		126,842
Unrestricted funds			178,337		132,488
			243,813		259,330

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

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

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

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

The financial statements were approved by the trustees on 18 December 2024



Mr T Al-Jorani
Trustee

Company registration number 03883721 (England and Wales)

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Cheshire Halton + Warrington Race and Equality Centre is a public benefit entity and a private company limited by guarantee incorporated in England and Wales. The registered office is Unity Centre, 17 Cuppin Street, Chester, CH1 2BN.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

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

1.2 Going concern

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

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

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

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

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

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

1.7 Cash and cash equivalents

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

1.8 Financial instruments

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

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	19,357	50	19,407	5,087	2,238	7,325
Grants receivable	22,991	55,897	78,888	67,482	145,175	212,657
	<u>42,348</u>	<u>55,947</u>	<u>98,295</u>	<u>72,569</u>	<u>147,413</u>	<u>219,982</u>
Donations and gifts						
General	2,311	50	2,361	2,980	2,238	5,218
Asylum Drop in	17,046	-	17,046	2,107	-	2,107
	<u>19,357</u>	<u>50</u>	<u>19,407</u>	<u>5,087</u>	<u>2,238</u>	<u>7,325</u>

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

3 Income from donations and legacies (Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Grants receivable for core activities						
General fund	4,800	-	4,800	2,024	-	2,024
Hong Kong BNO project	-	55,897	55,897	-	44,775	44,775
Afghan support	18,191	-	18,191	37,770	-	37,770
Ukrainian classes	-	-	-	27,688	-	27,688
Bridging the gap	-	-	-	-	400	400
Household support fund	-	-	-	-	100,000	100,000
	<u>22,991</u>	<u>55,897</u>	<u>78,888</u>	<u>67,482</u>	<u>145,175</u>	<u>212,657</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable activities		
General fund	32,076	40,948

5 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
General fund	12,000	-	12,000	18,331	-	18,331
Unity Centre	15,117	-	15,117	16,553	-	16,553
Contracts	317,211	98,103	415,314	146,078	170,219	316,297
Adult learning	-	-	-	74,082	-	74,082
Other trading activities	<u>344,328</u>	<u>98,103</u>	<u>442,431</u>	<u>255,044</u>	<u>170,219</u>	<u>425,263</u>

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	2,218	354

7 Expenditure on charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Direct costs		
Staff costs	270,353	252,891
Purchases	-	5,887
Awards & grants	-	97,530
Rent	28,645	13,709
Rates & water	14,683	16,259
Light & heat	-	8,513
Repairs & maintenance	10,483	3,849
Insurance	1,848	1,775
Other motor & travel costs	12,787	10,619
Legal & professional fees	148,691	129,784
Telephone	3,946	4,356
Other office costs	51,449	29,974
Computer costs	7,824	4,636
Publicity	270	2,117
Books & subscriptions	1,513	402
Other	33,599	52,743
	586,091	635,044
Share of support and governance costs (see note 8)		
Governance	4,446	5,177
	590,537	640,221
Analysis by fund		
Unrestricted funds	384,829	326,658
Restricted funds	205,708	313,563
	590,537	640,221

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

	2024 £	2023 £
Governance costs	4,446	5,177
Analysed between:		
Unrestricted funds	4,446	5,177
	2024 £	2023 £
Governance costs comprise:		
Accountancy	1,146	2,235
Independent examination fees	3,300	2,942
	4,446	5,177

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Admin	2	2
Supporting charitable activities	8	7
Total	10	9

Employment costs

	2024 £	2023 £
Wages and salaries	270,353	252,891

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

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	19,102	50,732
Prepayments and accrued income	22,535	30,094
	<u>41,637</u>	<u>80,826</u>

14 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,321	4,014
Trade creditors	28,286	24,017
Accruals and deferred income	7,458	12,889
	<u>38,065</u>	<u>40,920</u>

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Big Lottery	(3)	-	-	-	(3)
Gypsy Traveller Research	9,708	-	-	(9,708)	-
Bridging the gap	252	14,965	(16,427)	-	(1,210)
CWAC E&D Grant	1,665	-	-	-	1,665
CWP Asylum Project	(296)	14,317	(14,317)	-	(296)
Hong Kong BNO Project	20,285	45,189	(43,226)	-	22,248
Household Support fund	1,727	-	-	-	1,727
Transforming BAME Communities	80,505	30,009	(74,565)	-	35,949
Daresbury contract	5,566	21,360	(21,465)	-	5,461
Learner support	5,716	14,586	(15,525)	-	4,777
Ukrainian Hardship fund	1,717	-	(616)	-	1,101
Hong Kong BNO Bridging Money	-	6,224	(12,067)	-	(5,843)
RSMP HK Events	-	7,400	(7,500)	-	(100)
	<u>126,842</u>	<u>154,050</u>	<u>(205,708)</u>	<u>(9,708)</u>	<u>65,476</u>

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Restricted funds

(Continued)

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Big Lottery	(1)	-	(2)	-	(3)
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
Household Support fund	14,257	100,000	(112,530)	-	1,727
Transforming BAME Communities	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>-</u>	<u>126,842</u>

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General fund	127,705	420,970	(384,829)	9,708	173,554
Co-op fund	4,783	-	-	-	4,783
	<u>132,488</u>	<u>420,970</u>	<u>(384,829)</u>	<u>9,708</u>	<u>178,337</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	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>-</u>	<u>132,488</u>

CHESHIRE HALTON + WARRINGTON RACE AND EQUALITY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	178,337	65,476	243,813
	<u>178,337</u>	<u>65,476</u>	<u>243,813</u>
	<u>178,337</u>	<u>65,476</u>	<u>243,813</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Current assets/(liabilities)	132,488	126,842	259,330
	<u>132,488</u>	<u>126,842</u>	<u>259,330</u>
	<u>132,488</u>	<u>126,842</u>	<u>259,330</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

19 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.