

ALTERNATIVES TRUST EAST LONDON

England & Wales · Charity number 1103724

Details

Other names	ALTERNATIVES, ALTERNATIVES CRISIS PREGNANCY CENTRE
Status	Registered
Legal form	Other
Registered	2004-05-12
Register	View on the Charity Commission register

Contact

Address	St. Edmunds Church 464 Katherine Road London E7 8NP
Phone	02074768215
Email	alternatives@altel.org.uk
Website	www.altel.org.uk

Activities

Objects: A) To provide accessible mental health support for marginalised disadvantaged women within Newham, addressing such issues including domestic abuse, trauma, poverty, parental challenges, pregnancy, miscarriage or child loss. B) To relieve the needs of women experiencing destitution including those with asylum-seeker and refugee status, homelessness or insecure housing and with no recourse to public funds or living in poverty; by providing advocacy, community, education and holistic support. C) To provide vulnerable mothers with holistic support to address intergenerational cycles of trauma for the ongoing benefit of themselves, their families and the wider community. D) The relief of unemployment for the benefit of women in such ways as may be thought fit, including assistance to find employment and volunteering opportunities.

Activities: Alternatives provides mental health and holistic wellbeing support to marginalised women, and by extension their families, living in Newham. We do this by offering free and accessible talking therapy, through advocacy support and community projects and by providing meaningful volunteering and employment opportunities.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE GREATER LONDON
- Barking And Dagenham
- Newham
- Tower Hamlets
- Waltham Forest

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£311,297	£393,797	-	-
2024-03-31	£336,203	£345,777	-	-
2023-03-31	£343,099	£330,106	-	-
2022-03-31	£349,641	£394,009	-	-
2020-12-31	£324,290	£267,958	-	-

Trustees

Name	Role	Appointed
Natalie Robinson	Chair	2024-09-24
Francesca Ojefua		2018-12-06
Funmilade Aloutade		2023-03-16
Lincyenthe Joan Dallas		2024-07-16
Ruth Schwegmann-Fielding De Barros		2024-05-21
Vida Boateng		2024-05-21

ALTERNATIVES TRUST EAST LONDON

England & Wales - Charity number 1103724

Accounts

Alternatives Trust East London

Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2025

Charity registration - 1103724

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Legal and administrative information

Charity name

Alternatives Trust East London

Other names

Alternatives
Alternatives Crisis Pregnancy Centre

Charity registration no.

1103724

Registered office and contact details

St Edmunds Church
464 Katherine Road
London
E7 8NP

Trustees

Funmilade Aloutade	
Ruth Schwegmann-Fielding De Barros	(appointed 21 May 2024)
Vida Boateng	(appointed 21 May 2024)
Lincyenthe Joan Dallas	(appointed 16 July 2024)
Francesca Ojefua	
Natalie Robinson	(Chair - appointed 24 September 2024)
Rebecca Watherston	(Chair - appointed 16 November 2023 - resigned 24 September 2024)

Independent examiner

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Trustees annual report

The Board of Trustees submit their annual report and the financial statements of Alternatives Trust East London for the period ended 31 March 2025.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

During the year, Alternatives Trust East London registered with the Charity Commission its new charitable objectives, updated to better reflect how its services have evolved to meet the changing priorities of those we work with:

- To provide good, accessible mental health, advocacy and community care for marginalised women and their families in Newham
- To address intergenerational cycles of trauma – empowering mothers to help themselves and their children to live healthier lives
- To establish routes out of destitution allowing women to progress on to living more hopeful futures
- To champion good volunteering and work opportunities for women, as employers and beyond.

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

Achievements and performance during the year

2024 was the 30th Anniversary of Alternatives' foundation. We marked the occasion with a party 'celebrating the stories that bring us together'. Friends and supporters, past and present, enjoyed a delicious spread of international teas and cakes, kindly provided by our partners and volunteers, live music from our friend Nathan Chan, and tours of our newly renovated offices. Lizi and Natalie shared their own stories of becoming involved with Alternatives, and honoured the many people whose own unique stories have been part of the history so far.

Introduction

Alternatives' mental health services currently include one-to-one counselling and group therapy workshops. Our advocacy casework typically involves support with accessing benefits, housing applications, signposting/referrals to specialist services, and immigration support (OISC level 2). Sarah, our Immigration Advisor who originally trained as a volunteer with Alternatives having first been supported herself, was described as the 'Gold Standard' by our GLA Migrant Advice Fund coordinator! Community projects include weekly Family Hub gatherings, Baby Bank, family daytrips and events, structured volunteering opportunities and skills courses/workshops as funding allows.

Family Hub

Relaunching our We Are Family group in our newer, bigger space has been a fantastic opportunity to review and rebrand - making sure we are offering the best support and environment for those in need of caring community. Our Family Support Worker, Jade Ford, stepped up to the task and has done brilliantly organising the weekly Family Hub gathering. She is now a representative within Newham's official Family

Hub Network.

Family Hub meets on Wednesdays during term-time from 10am-12pm. We provide free cooked breakfasts, hot drinks, access to the baby bank and other advocacy services, fun activities, crafts and pre-school creche facilities.

Jade says: “What I love most about Family Hub is the connection between mums who have come together, whilst going through difficult periods of their lives, and still find beauty and joy in the simple things. They uplift and support each other, offering guidance and hope to one another. It is truly wonderful to see and shows us the great purpose we are here to serve.”

Collaborative Community

This year, Alternatives took part in the codesign of a new Uplift Grant funded by Smallwood Trust. The grant aims to address the mental health needs of marginalised women in Newham while empowering local organisations to work together to provide safe routes out of destitution. The successful applicants, along with the three original co-design partners, have formed a new consortium – The Women in Newham Network -collaborating over the course of the four year grant towards our shared aims.

Along with Alternatives, the other Women in Newham Network consortium partners are: Carpenter’s Cafe, Families and Support Services, HealTogether CIC, Magpie Project, Newham Community Project, Shpresa Programme, Skills Enterprise and SEAWA.

The partners are committed to a collaborative approach to providing best care for those we work with. Alternatives’ share of the funding has been allocated to sustaining and developing our volunteer programme to maximise the benefit for as many women from our community as possible, led by previous service user and volunteer, Taiwo. We have also partnered with Shpresa to employ new advocacy worker, Emi Gjoni, who will help link women from the Albanian community in Newham to much needed wider support.

Emi says: “I became an Advocacy Worker because I am passionate about supporting people to overcome challenges and access opportunities they deserve. What motivates me is seeing the positive impact on peoples’ lives and knowing I’ve helped to empower them to achieve their goals.”

Impact in Numbers

- 90 women + 66 children attended Family Hub enjoying weekly meetings, daytrips, parties and picnics together
- 95 families used the Baby Bank receiving preloved clothes and equipment, lovingly made knitted donations + hundreds of packs of nappies
- Ten dedicated volunteers helped us deliver our projects and services over a total of 431 hours. Eight were service users before becoming volunteers
- 16 families received immigration advice
- 35 children were cared for at our on site creche
- 29 women attended parenting support groups
- 30 women attended skills and education courses including ESOL, Teaching Assistant training, food hygiene and employment skills
- 51 women received advocacy support also benefitting their children and families
- 261 one-to-one counselling sessions provided in 2024
- 31 women benefitted from free, accessible counselling
- 4 volunteer counsellors completed placements alongside two salaried counselling staff

- 20 group therapy sessions were held

We carry out a survey of parents each year asking about the impact of our work on their families' lives. In the 2024 survey:

- 86% of parents agreed that their children were healthier
- 95% agreed that their relationship with their children has improved
- 95% of parents agreed that they and their children had made friends since coming to Alternatives
- 100% of parents responding agreed (60% strongly) that Alternatives staff had helped them with their stresses
- 100% of parents said "I can cope better with life's challenges since coming to Alternatives".

"When I am heavy in my heart I can call and we get a way to sort it out. She helps me to fill in forms. She has been very, very helpful."

"If I didn't have clothes, baby bath, anything I ask - if they have it they give it to me. If I have Home Office document I do not understand - they help. This is very important for me."

Counselling

Nirupa first joined Alternatives as a Family Support Worker and Counsellor. When Caroline stepped up as Co-CEO, Nirupa was promoted to run our counselling service. This involves recruiting and overseeing our team of volunteer counsellors, coordinating with the creche to provide childcare where needed and ensuring our practices are in alignment with the BACP requirements.

She says, "Our counselling service has been a lifeline for our service users. Though the lives of the mums that attend our service are often chaotic, they endeavour to come for counselling each week because of their trust in our counsellors. Our dedicated childcare facility ensures mums have time to fully focus on their own needs without worrying about who will care for their small children. The feedback that we have had from our clients, time and time again, is that the counselling they receive at Alternatives is delivered in a simple empathetic and non-judgemental way. Clients often leave us feeling valued, heard and understood and inspired to reach their full potential."

"I am learning to regulate myself, to see things from a different perspective... Because Alternatives is so diverse, there is a sense of safety. I can't express how different, how valuable that is."

Case Study

Farzana, part of the Alternatives community for around three years, has kindly given permission for us to share her experience of having counselling with us:

"I was referred for help after I had my baby because I was totally broken down...They helped me get better and be a better mum and be part of a nice community. I did IT skills and self-defence (courses) and I love family hub and the celebrations. I'm having more counselling now because life is still too stressful but I am coping better... I'm hopeful for a better life for me and my daughter."

Therapies Development

One-to-one talking therapy has been the common thread throughout Alternatives' 30 year history. Rising demand and barriers to access, such as exclusion from mainstream services and No Recourse to Public Funds preventing access to safe childcare for dependants, highlights how invaluable this service remains for Newham's most marginalised women.

Unfortunately, this past year has also highlighted how hard it is to sustainably fund free counselling provision.

We're now exploring ways to make this essential service more financially self-sustaining so we aren't as reliant on grants and donations. Having stepped up as interim co-CEO with Lizi in March 2024, Caroline Cawson (who initially joined the team as Counselling Manager at the end of 2022) has been leading on this priority within her new role of Therapies Development Manager since September 2024. A successful pilot project has taken place, providing paid-for supervision to frontline staff in another local charity.

Mental health support is a concern for so many people at the moment and mainstream counselling services are struggling to meet the demand. By monetising some of our services for those who can afford to pay for them, we hope to better sustain the same essential help for those who can't.

Staff and trustee changes

Trustees appointed Lizi Oni and Caroline Cawson, Counselling Manager, as Co-CEOs in March 2023 for six months. Following a review in September 2024, Lizi was appointed CEO and a new COO recruited to support her. Caroline took on a new role focusing on developing a paid-for counselling and supervision service as a way of bringing in earned income to subsidise our free counselling offer. Jade and Nirupa were promoted to lead the Counselling and Family Support services respectively.

During the year Julia Dexter retired with thanks and appreciation for 20 years of service with Alternatives.

Alternatives recruited four new board members during the year including new Chair, Natalie Robinson, who is a local headteacher. This means that the six trustees are all women, five of them Black, with a range of relevant professional skills and lived experience.

Funding

During the year Alternatives was grateful for grant funding from: Arnold Clark, Children in Need, GLA Migrant Advice & Support Fund, London Borough of Newham, Lyle's Local Fund, Marshall and Wendy Bailey Trust, Mrs Smith & Mount Trust, Skinners Company, Smallwood Trust, The National Lottery Community Fund, Wesleyan Community Fund.

Special thanks to our supporter, financial and In-kind, during the 2024- 2024 financial year including Bonny Downs Baptist Church, Bruderhof Community, CEM Stratford, Discover Centre, East Ham Parish, Harca Poplar, Irons Supporting Foodbanks, Petts Wood Christ Church, Plaistow Christian Fellowship, Royal Women Ministry, Sadlers Wells East, St Giles' and St George's Ashted, St George's and Ethelbert's, St Oswald's Church Ashbourne, Tindersticks, Women in Newham Network along with a number of kind individuals and anonymous donors.

Structure, governance & management

Alternatives Trust East London is a trust and was established by a charitable trust deed on 20 April 2004.

Organisational Structure

The trustees meet normally bimonthly throughout a year to oversee the charity's work. Day-to-day operations are dealt with by the paid, freelance professional and volunteer staff.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Selection and appointment of Trustees

New trustees are appointed by the agreement of the existing trustees.

Grateful thanks to Rebecca Watherston who resigned as a trustee in the past year. We appreciate the valuable service offered as Chair since November 2023.

Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

Risk management

Trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial review

During the current year the Charity incurred a deficit of £82,500 (2023: £9,574). This resulted in total reserves decreasing in the period to £107,559 (2024: £190,059).

Of the total reserves held at period end £73,056 were unrestricted as to use (2024: £136,441), however only £61,677 were available as general funds (2024: £74,305).

Reserves policy

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Decision to close

It is with deep regret that the trustees announce the difficult decision taken in November 2025 to begin the process of winding up the charity. Despite our best efforts to secure funding and adapt our services, the challenges faced have made continued operation unsustainable.

We are working closely with partners, funders, and regulators to ensure a responsible and transparent closure process, and to minimise disruption to those we serve.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and

explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 5 to 10 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 29 January 2026 and signed on its behalf by:

A handwritten signature in black ink that reads "NERobinson". The signature is written in a cursive, slightly stylized font.

NATALIE ROBINSON
CHAIR OF TRUSTEES

Independent examiner's report

I report to the Trustees on my examination of the accounts of Alternatives Trust East London (Charity number 1103724) for the year ended 31 March 2025 which are set out on pages 13 to 28.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 & Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

I would however draw attention to the decision made by the trustees to close the charity following the financial year end as outlined on page 9 and within the going concern accounting policy on page 15.

A handwritten signature in black ink, appearing to read 'AP Nash', with a stylized flourish at the end.

ANDREW PHILIP NASH FCA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 29 JANUARY 2026

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 March 2025

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		Year ended 31 Mar 2025	Year ended 31 Mar 2025	Year ended 31 Mar 2025	Year ended 31 Mar 2024
	Notes	£	£	£	£
Income from:					
Donations and legacies	3	79,828	209,911	289,739	306,642
Charitable activities	4	21,558	-	21,558	29,561
Total income		101,386	209,911	311,297	336,203
Expenditure on:					
Raising funds	5 & 6	13,525	-	13,525	11,883
Charitable activities	5 & 7	151,246	229,026	380,272	333,894
Total expenditure		164,771	229,026	393,797	345,777
Net income/(expenditure)		(63,385)	(19,115)	(82,500)	(9,574)
Transfers between funds	12	-	-	-	-
Net movement in funds		(63,385)	(19,115)	(82,500)	(9,574)
Reconciliation of funds:					
Funds brought forward	12 & 13	136,441	53,618	190,059	199,633
Funds carried forward	12 & 13	73,056	34,503	107,559	190,059

The notes on pages 15 to 28 form part of the financial statements.

Balance sheet

As at 31 March 2025

			Total funds 31 Mar 2025	Total funds 31 Mar 2024
	Notes	£	£	£
Fixed assets				
Tangible fixed assets	9		14,590	64,735
Current assets				
Debtors and prepayments	10	19,885		17,964
Cash at bank and in hand		84,198		121,504
		104,083		139,468
Liabilities				
Amounts falling due within one year	11	(11,114)		(14,144)
Net current assets			92,969	125,324
Net assets			107,559	190,059
Funds of the charity				
Restricted	12 & 13		34,503	53,618
Unrestricted				
General	12 & 13	61,677		74,305
Development fund	12 & 13	11,379		61,462
WAF Angels fund	12 & 13	-		674
Unrestricted			73,056	136,441
Total funds			107,559	190,059

The notes on pages 15 to 28 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 29 January 2026 and signed on their behalf by:

NE Robinson

NATALIE ROBINSON
CHAIR OF TRUSTEES

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 March 2025, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2025 and the results for the period ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Alternatives Trust East London is a charitable trust registered in England & Wales, and meets the definition of a public benefit entity. The registered office is St Edmunds Church, 464 Katherine Road, London, E7 8NP.

Going concern

The financial statements have been prepared on a basis other than the going concern basis as it is with deep regret that the trustees announce the difficult decision taken in November 2025 to begin the process of winding up the charity. Despite our best efforts to secure funding and adapt our services, the challenges faced have made continued operation unsustainable. We are working closely with partners, funders, and regulators to ensure a responsible and transparent closure process, and to minimise disruption to those we serve. The main impact on the accounts is the impairment loss on the leasehold improvements as outlined in note 9 of the financial statements.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been designated for a specific purpose by the Trustees. The aim and use of each designated fund is set out in note 12 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

1. Accounting policies (continued from previous page)

Income (continued from previous page)

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised other than those purchased using restricted funds. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Leasehold improvements	6yrs
Fixtures, fittings & equipment	25% p.a. on net value
Computers	25% p.a. on cost

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

1. Accounting policies (continued from previous page)**Pensions**

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

2. Comparative statement of financial activities

		Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
	Notes			
Income from:				
Donations and legacies	3	73,815	232,827	306,642
Charitable activities	4	29,561	-	29,561
Total income		103,376	232,827	336,203
Expenditure on:				
Raising funds	5 & 6	11,883	-	11,883
Charitable activities	5 & 7	128,646	205,248	333,894
Total expenditure		140,529	205,248	345,777
Net income/(expenditure)		(37,153)	27,579	(9,574)
Transfers between funds	12	38,792	(38,792)	-
Net movement in funds		1,639	(11,213)	(9,574)
Reconciliation of funds:				
Funds brought forward	12 & 13	134,802	64,831	199,633
Funds carried forward	12 & 13	136,441	53,618	190,059

3. Income from donations and legacies

	Unrestricted Funds Year ended 31 Mar 2025 £	Restricted Funds Year ended 31 Mar 2025 £	Total Funds Year ended 31 Mar 2025 £
Grants	45,371	209,911	255,282
Donations	34,457	-	34,457
	79,828	209,911	289,739

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Grants	50,276	231,754	282,030
Donations	23,539	1,073	24,612
	73,815	232,827	306,642

4. Income from charitable activities

	Unrestricted Funds Year ended 31 Mar 2025 £	Restricted Funds Year ended 31 Mar 2025 £	Total Funds Year ended 31 Mar 2025 £
Consultancy and training	1,131	-	1,131
Other charitable income	20,427	-	20,427
	21,558	-	21,558

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Charitable rental income	166	-	166
Consultancy and training	22,649	-	22,649
Other charitable income	6,746	-	6,746
	29,561	-	29,561

5. Total expenditure

	Direct staff costs	Direct other costs	Indirect costs	Total costs
	Year ended 31 Mar 2025	Year ended 31 Mar 2025	Year ended 31 Mar 2025	Year ended 31 Mar 2025
	£	£	£	£
Expenditure on:				
Raising funds	7,000	1,068	5,457	13,525
Charitable activities	204,639	22,204	153,429	380,272
	211,639	23,272	158,886	393,797

	Direct staff costs	Direct other costs	Indirect costs	Total costs
	Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 31 Mar 2024
	£	£	£	£
Expenditure on:				
Raising funds	7,943	346	3,594	11,883
Charitable activities	189,979	42,922	100,993	333,894
	197,922	43,268	104,587	345,777

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

An analysis of costs of raising funds split between restricted and unrestricted funds can be found in note 6.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 7.

An analysis of staff costs can be found in note 8.

5. Total expenditure (continued from previous page)

Indirect costs includes:

	Total costs Year ended 31 Mar 2025	Total costs Year ended 31 Mar 2024
	£	£
Staff costs	22,999	26,771
Premises	38,746	29,174
Administration	43,889	37,173
Depreciation	12,753	7,360
Loss on disposals	-	2,573
Impairment loss (see note 9)	38,899	-
Independent examination	1,600	1,536
	158,886	104,587

6. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Mar 2025	Restricted Funds Year ended 31 Mar 2025	Total Funds Year ended 31 Mar 2025
	£	£	£
Direct staff costs	7,000	-	7,000
Direct other costs	1,068	-	1,068
Indirect costs	5,457	-	5,457
	13,525	-	13,525

	Unrestricted Funds Year ended 31 Mar 2024	Restricted Funds Year ended 31 Mar 2024	Total Funds Year ended 31 Mar 2024
	£	£	£
Direct staff costs	7,943	-	7,943
Direct other costs	346	-	346
Indirect costs	3,594	-	3,594
	11,883	-	11,883

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Mar 2025 £	Restricted Funds Year ended 31 Mar 2025 £	Total Funds Year ended 31 Mar 2025 £
Direct staff costs	11,623	193,016	204,639
Direct other costs	981	21,223	22,204
Indirect costs	138,642	14,787	153,429
	151,246	229,026	380,272

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Direct staff costs	26,882	163,097	189,979
Direct other costs	25,256	17,666	42,922
Indirect costs	76,508	24,485	100,993
	128,646	205,248	333,894

8. Staff costs

	Total costs Year ended 31 Mar 2025 £	Total costs Year ended 31 Mar 2024 £
Gross salary	224,336	215,545
Employer's NIC	6,769	5,873
Employer's pension	3,533	3,275
	234,638	224,693

The average headcount during the period was 16 persons (2024: 16 persons).

No employee received employee benefits above £60,000 (2024: Nil).

The total employee benefits paid to key management personnel during the year was £34,999 (2024: £36,197).

9. Tangible fixed assets

	Leasehold improvements	Fixtures & fittings	Computers	Total
	£	£	£	£
Cost				
As at 1 April 2024	65,977	11,343	22,754	100,074
Additions	-	-	1,508	1,508
As at 31 March 2025	65,977	11,343	24,262	101,582
Accumulated depreciation				
As at 1 April 2024	5,266	9,489	20,584	35,339
Charge in year	10,996	458	1,300	12,754
Impairment	38,337	562	-	38,899
As at 31 March 2025	54,599	10,509	21,884	86,992
Net book value				
As at 1 April 2024	60,711	1,854	2,170	64,735
As at 31 March 2025	11,378	834	2,378	14,590

Following the decision made by the board in November 2025 to commence the process to close the charity, an impairment loss has been recognised on the leasehold improvements and fixtures and fittings that will not be able to be passed to another charity on closure.

10. Debtors and prepayments

	Total funds 31 Mar 2025	Total funds 31 Mar 2024
	£	£
Accounts receivable	7,864	10,554
Prepayments	5,235	6,076
Accrued income	3,333	-
Other debtors	3,453	1,334
	19,885	17,964

11. Creditors: amounts falling due within one year

	Total funds 31 Mar 2025 £	Total funds 31 Mar 2024 £
Accounts payable	5,117	6,593
Net pay control	-	80
Pensions control	757	-
Accruals	5,240	4,138
Deferred income	-	3,333
	11,114	14,144

Deferred income consists of the following grant income:

	Total funds 31 Mar 2025 £	Total funds 31 Mar 2024 £
As at 1 April 2024	3,333	49,821
Amounts released in year	(3,333)	(49,821)
Amounts deferred in year	-	3,333
As at 31 March 2025	-	3,333

12. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2025 £	Income in the period Year ended 31 Mar 2025 £	Expenditure in the period Year ended 31 Mar 2025 £	Transfers between funds Year ended 31 Mar 2025 £	Balance carried forward Year ended 31 Mar 2025 £
Restricted funds					
Benefact Trust - counselling	8,420	-	(8,420)	-	-
Children in Need	87	36,403	(36,247)	-	243
Comic Relief	127	-	(127)	-	-
Education	1,517	-	(1,517)	-	-
Health Partners	775	-	(775)	-	-
LBN Good Thinking	-	1,182	(1,182)	-	-
LBN Perinatal Health	2,754	4,998	(7,752)	-	-
LBN Welcome Newham	3,560	1,914	(5,474)	-	-
London Catalyst	950	-	(950)	-	-
Migrant Advice Fund	4,702	2,123	(6,825)	-	-
Mrs Smith & Mount Trust	-	3,333	(3,333)	-	-
National Lottery	27,814	127,058	(135,248)	-	19,624
Skinner's	-	2,000	-	-	2,000
Smallwood Trust	-	10,000	(966)	-	9,034
Stef Philips	-	2,600	(2,600)	-	-
Stepping Stones	2,805	-	(2,805)	-	-
SW-HAM	-	3,300	(3,300)	-	-
Tate & Lyle	-	5,000	(1,398)	-	3,602
WAF restricted funds	107	-	(107)	-	-
Wesleyan CF	-	10,000	(10,000)	-	-
Total restricted	53,618	209,911	(229,026)	-	34,503
Unrestricted					
General	74,305	100,672	(113,328)	28	61,677
Development fund	61,462	-	(50,083)	-	11,379
WAF Angels Fund	674	714	(1,360)	(28)	-
Total unrestricted	136,441	101,386	(164,771)	-	73,056
Total funds	190,059	311,297	(393,797)	-	107,559

Benefact Trust - counselling

This was a one year grant for counselling awarded September 2022.

Children in Need

This is a three year grant for Family Support running from 2022 to 2025.

Comic Relief

This was a grant to support the purchase of creche equipment.

12. Analysis of charity funds (continued from previous page)

Education

These are funds received to support education courses.

Health Partners

This was a one year grant for counselling awarded in July 2022.

LBN Good Thinking

This was a grant from LB Newham to support mental health projects.

LBN Perinatal Health

This was a grant from LB Newham to support mental perinatal projects.

LBN Welcome Newham

This was a one off grant for skills courses for migrant women awarded in September 2023.

London Catalyst

This was a grant to support a hardship fund.

Migrant Advice Fund

This was a one year grant to support an immigration advisor role.

Mrs Smith and Mount Trust

This was a two year grant for counselling awarded in July 2022.

National Lottery

This is a three year grant for core costs running from 2023 to 2026.

Skinner's

This is to support counselling services.

Smallwood Trust

This is to support salary costs.

Stef Philips

This is to support project costs.

Stepping Stones

This was an eighteen month grant that ended in June 2023 for a cleaning social enterprise start-up.

SW-HAM

This was a grant to support a hardship fund.

12. Analysis of charity funds (continued from previous page)

WAF restricted funds

These were small amounts recognised at year end that had been received to support the WAF project.

	Balance brought forward Year ended 31 Mar 2024 £	Income in the period Year ended 31 Mar 2024 £	Expenditure in the period Year ended 31 Mar 2024 £	Transfers between funds Year ended 31 Mar 2024 £	Balance carried forward Year ended 31 Mar 2024 £
Restricted funds					
Benefact Trust - counselling	15,566	-	(7,146)	-	8,420
Benefact Trust - building	-	33,000	(6,216)	(26,784)	-
Charles French	-	4,000	(4,000)	-	-
Children in Need	1,837	30,314	(32,064)	-	87
City Bridge Trust	162	26,513	(26,673)	(2)	-
Clothworkers	444	-	(438)	(6)	-
Comic Relief	127	-	-	-	127
Drapers	2,386	9,508	(11,894)	-	-
Education	1,697	-	(180)	-	1,517
Food Club	1,114	1,073	(2,104)	(83)	-
Health Partners	4,171	-	(3,396)	-	775
LBN Mental Health	883	-	(883)	-	-
LBN Perinatal Health	-	4,998	(2,244)	-	2,754
LBN Welcome Newham	-	5,742	(2,182)	-	3,560
Lloyds	4,514	18,750	(23,265)	1	-
London Catalyst	-	1,000	(50)	-	950
Migrant Advice Fund	-	20,303	(15,601)	-	4,702
Mrs Smith & Mount Trust	4,954	10,000	(14,954)	-	-
National Lottery	-	55,134	(27,320)	-	27,814
Rausing Trust	9,451	-	(9,451)	-	-
Restricted assets - building fund	7,542	5,000	(521)	(12,021)	-
Safe Place	67	-	(63)	(4)	-
Stepping Stones	9,916	5,392	(12,503)	-	2,805
SW-HAM	-	2,100	(2,100)	-	-
WAF restricted funds	-	-	-	107	107
Total restricted	64,831	232,827	(205,248)	(38,792)	53,618
Unrestricted					
General	74,196	97,630	(111,631)	14,110	74,305
Development fund	60,606	-	(23,826)	24,682	61,462
WAF Angels Fund	-	5,746	(5,072)	-	674
Total unrestricted	134,802	103,376	(140,529)	38,792	136,441
Total funds	199,633	336,203	(345,777)	-	190,059

12. Analysis of charity funds (continued from previous page)

Benefact Trust - building

This was a building improvement grant for office move, one off in September 2023. Where operational fixed assets were funded by restricted grants these have been included in income when spent and a transfer made from restricted funds to the designated fixed asset funds (development fund) to cover the cost carried forward on the balance sheet to be depreciated over their useful life.

Charles French

This was a one off grant received in March 2023 for Food Club.

City Bridge Trust

This was a three year grant for Family Support Staff which ended in December 2023. The immaterial balance at the end of the grant was transferred to general reserves.

Clothworkers

This was a grant to support building improvement works. The immaterial balance at the end of the grant was transferred to general reserves.

Drapers

This was a one year grant for Family Support awarded in October 2022.

Food club

These were donations from the food club which were ringfenced to support this project. The immaterial balance at the end of the grant was transferred to general reserves.

LBN Mental Health

This was a grant from LB Newham to support mental health projects.

Lloyds

This was a three year grant to support the General Manager role which ended in November 2023. The immaterial negative balance at the end of the grant was met from general reserves.

Rausing Trust

This was a one off grant for Food Club awarded in January 2023.

Building fund

This consists of a number of grants and donations to support the office move. Where operational fixed assets were funded by restricted grants these have been included in income when spent and a transfer made from restricted funds to the designated fixed asset funds (development fund) to cover the cost carried forward on the balance sheet to be depreciated over their useful life.

Safe Place

This was a grant to support training for the WAF programme. The immaterial balance at the end of the grant was transferred to general reserves.

13. Analysis of net assets

	Unrestricted Funds 31 Mar 2025 £	Restricted Funds 31 Mar 2025 £	Total Funds 31 Mar 2025 £
Fixed assets	14,590	-	14,590
Current assets	69,580	34,503	104,083
Current liabilities	(11,114)	-	(11,114)
	73,056	34,503	107,559

	Unrestricted Funds 31 Mar 2024 £	Restricted Funds 31 Mar 2024 £	Total Funds 31 Mar 2024 £
Fixed assets	64,735	-	64,735
Current assets	85,850	53,618	139,468
Current liabilities	(14,144)	-	(14,144)
	136,441	53,618	190,059

14. Trustee remuneration

During the year, no trustee received any remuneration (2024: £Nil). No members of the Board of Trustees received reimbursement of expenses (2024: £Nil).

15. Related party transactions

During the year there were no related party transactions (2024: £Nil).

16. Other financial commitments

At 31 March 2025, the Charity had annual future minimum lease payments under non-cancellable operating leases (all for property) as set out below:

	Total 31 Mar 2025 £	Total 31 Mar 2024 £
Due within one year	25,000	22,917
Due within two to five years	8,333	33,333
	33,333	56,250



ALTERNATIVES TRUST EAST LONDON

England & Wales - Charity number 1103724

Accounts

Alternatives Trust East London

Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2024

Charity registration - 1103724

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Legal and administrative information

Charity name

Alternatives Trust East London

Other names

Alternatives
Alternatives Crisis Pregnancy Centre

Charity registration no.

1103724

Registered office and contact details

St Edmunds Church
464 Katherine Road
London
E7 8NP

Trustees

Funmilade Aloutade	
Ruth Schwegmann-Fielding De Barros	(appointed 21 May 2024)
Vida Boateng	(appointed 21 May 2024)
Lincyenthe Joan Dallas	(appointed 16 July 2024)
Hannah Davey	(resigned - 21 March 2024)
Revd Canon Ann Easter	(Chair - resigned 16 November 2023)
Francesca Ojefua	
Andy Pople	(resigned - 21 March 2024)
Natalie Robinson	(Chair - appointed 24 September 2024)
Rebecca Watherston	(Chair - appointed 16 November 2023 - resigned 24 September 2024)

Independent examiner

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Trustees annual report

The Board of Trustees submit their annual report and the financial statements of Alternatives Trust East London for the period ended 31 March 2024.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The trust's objects are the advancement of education and preservation of health. The policies adopted in furtherance of these objects are the provision of education in the subject of pregnancy and termination of pregnancy, the preservation and protection of women's health, and the provision of counselling and assistance to women and their partners and families who are suffering as a result of pregnancy or related matters, and there has been no change in these during the year.

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

Alternatives' holistic support aims to see fragile families move to firm foundations over 2-3 years. In the past year our work has helped reach our three aims for families:

- Women become more confident and capable parents
- Women have increased self esteem
- Families are less isolated and connected to a network of support

For children specifically our objectives are:

- Children will be more healthy;
- Children will have better relationships with their parents; and,
- Children will have reduced isolation

Achievements and performance during the year

Introduction

The 2023- 2024 financial year was a significant year for Alternatives, with a big move to new premises, more growth in the services provided, and a change of leadership. There are exciting times to come as we seek to recruit a new CEO and as our new venue opens up new possibilities for our charity.

Despite these changes, our work has made immense impact during the year.

The Cost-of-Living Crisis has made life harder for everyone. We are grateful to all our funders, particularly a new grant from the National Lottery Community Fund for three years' core costs.

Moving premises

In October 2023 Alternatives moved out of Forrest House in Plaistow to St Edmund's Church and Community Centre in Forest Gate, another part of the London Borough of Newham. We have sole use of the first floor, and shared use of large rooms on the ground floor.

Our address is: St Edmund's Church, 464 Katherine Road, Forest Gate, London E7 8NP.

The space was previously used as a daycare nursery and every surface was painted a different primary colour and speckled with old blu-tak! It was a lot of work to transform it into a calm and welcoming environment, with private spaces for counselling.

We are extremely grateful for grants from Benefact Trust and the Hobson Charity to help with the cost of renovations, but much of the money needed came from our reserves. The move happened quickly in the end, as it took so long to find a place, that we didn't have a chance to appeal for capital funds for the renovation. Any financial support would be welcomed to help replenish our funds and re-launch the work in this new part of Newham.

Alternatives' Impact in 2023

Immigration Advice

- 228 Hours of immigration advice provided
- 24 Adults and 27 Children benefitted

Counselling

- 302 one to one sessions delivered
- 97 sessions delivered in partnership with Newham Nurture
- 12 hours of group counselling delivered to 23 women
- 10 hours of therapeutic gardening delivered to 5 clients

Skills Development

- 110 individual attendances at basic skills, IT literacy, self-defence and food hygiene
- 29 women overall benefitted from all development courses delivered over the year

Food Club

- 54 families attending weekly food club
- 101 children benefiting from food club provision

Family Support / Family Hub

- Overall we had 68 Adults and 75 Children attending these sessions
- Each session had roughly 30 Adults and 20 children
- In total we had 352 attendances
- Our Summer Garden event was the largest we had ever had! 34 Adults and 50 children were in attendance.

Family Support

We had a big garden party to allow the families we work with to say goodbye to Forrest House. Following the move we welcomed existing and new families to our new home in Forest Gate, and in January 2024 we launched a new weekly Family Hub here. This includes perinatal mental health support alongside a weekly family support drop-in plus parenting classes – all delivered with partners Newham Nurture and Newham Parenting.

A highlight of this year was teaming up with the wonderful Tindersticks organisation who delivered Monthly outdoor exploring and learning for our parents and children under five years. We travelled by minibus to Wanstead Park and families were able to enjoy nature, learn all about the woods, and become more physically active and confident. We learned how to keep safe outdoors and on our November trip we enjoyed a fire pit, roasting apples and marshmallows!

It has given me a different perspective. Someone to discuss things with, get support, and suggestions and tactics for dealing with parenting issues. The main thing is feeling not on your own.

I didn't feel judged here - I felt accepted.

We are a family.

Quotes from family support interviews:

My child went in the creche for the courses and when we started he cried. Jade and Fateha were very helpful. Now he goes off, does his own thing, plays with other children. He is more confident, he is happy.

I learnt how to play with him, how to talk to him, about how to deal with problems at school.

I call (Jade) when I am heavy in my heart and we get a way to sort it out. She helps me to fill in forms. She has been very, very helpful.

Casework

"It has been good to see the impact of casework support on people's lives. As well as helping to resolve their problems with paperwork, I have seen it boosting self-esteem, relieving people from anxiety and putting smiles on their faces." Yetunde, Casework Coordinator

This year we added a new accredited immigration advice service. Sarah has been providing this much-needed service since the start of the year, and in August she achieved her Level 2 OISC qualification. As well as working with Alternatives' clients, Sarah provides a drop-in service at Bonny Downs Community Association once a week as well.

"I am most personally proud of being able to obtain section 98 emergency housing for an asylum-seeking woman and her three children. An application is pending for longer term section 95 housing and financial support. We were able to work closely with the schools and the local church who were supporting her; we referred her to other local agencies for support around DV and trauma; and she was also able to get some food vouchers. It was a joy to see some lovely photos she sent me of her and her children smiling."

Sarah, Immigration Advisor

Counselling

In 2023 we had two new counselling volunteers joining our team, and a new counselling partnership with Newham Nurture. This provides one-to-one therapy for our service users with specific peri-natal challenges. In early 2024 we started integrating our counselling services with our new weekly family hubs, providing weekly therapeutic group support for Mums around self-care and parenting, alongside the one-to-one counselling sessions that will continue to be a priority.

Providing access to counselling for the marginalised women we work with has improved their mental health, increased their self-confidence and enhanced their ability to process and move on from the traumas they have experienced.

Counselling Case Study

Ms X first came to the UK in September 2022, fleeing a situation where her life and the lives of her two children were in danger. Her asylum claim may take months or years to be heard, and in the meantime, she has No Recourse to Public Funds, is living in a temporary hotel and is not allowed to volunteer or work.

Another Albanian woman living in the same hotel brought Ms X to the therapeutic group we run in partnership with local charity Shpresa. Ms X had no experience of speaking to or meeting people outside of the home. But since attending the group she has increased her confidence to go outside. She is learning how to speak up for herself, and to support her children to attend school. She has never been able to trust anyone outside of her family and the therapy process is helping her to build trust in others.

Client Development

We moved our Learning Hub to St Edmunds and continued with basic skills courses to boost employability. The first was a very practical Food Hygiene qualification that will enable women to access catering work. We have funding to run courses until the end of 2024 delivered by partners including Newham Adult Learning and Skills Enterprise.

The difference the work has made is seen in women's excitement to do the courses on offer. Each one gains confidence in attempting new challenges with a hope for their future. A highlight was introducing a women's self-defence workshop, facilitated by Selina a qualified self-defence instructor and one of our service users.

Because of Alternatives I have applied for a job. I did the digital skills course so now I am more employable.

Food Club & Baby Bank

Food Club was launched in the wake of the pandemic and provided a lifeline for families for nearly three years. At the start of this year it was been beautifully led by Yuliia, before going on maternity leave, and Taiwo supported by a dedicated and enthusiastic team of volunteers.

In our new location we found we had less storage space, but also several other nearby charities offering food, so at the start of 2024 we switched our focus from Food Club to Baby Bank – an urgent need identified by other local charities. Taiwo organises this unique and vital service for families who have no money and nothing for their babies. We love to accept donations of good quality, clean, baby clothes, from newborn up to two years, and good quality baby equipment. Please see our website for more details of how to donate.

My daughter was so happy. She got lots of her favourite clothes she likes, and my son also got a lot of clothes from it. I do really appreciate.

Food club is amazing!

Every week I take food. If I didn't have clothes, baby bath, anything I ask for, if they have, they give to me.

Good Cleaning Company

Our cleaning social enterprise rebranded as the Good Cleaning Company under the leadership of Elisabeth Ndoumbe.

It aims to provide fair and flexible work for our service users who would otherwise struggle to take the first steps in finding employment.

Staff and trustee changes

We congratulate our former Director Elizabeth Booker on becoming Director of Communities at Community Links – one of the biggest charities in Newham. Liz took up this new post in September 2023.

Elizabeth Booker took over as Director of Alternatives in August 2020, mid-pandemic, and swiftly implemented everything needed to transform the charity into a secure, focussed, and well-managed organisation without losing its caring, person-centred ethos. It was an amazing achievement, and we are grateful for her talent

and vision. We wish her every success in her new role.

Lizi Oni was appointed to the role of General Manager in February 2023. Lizi has a background is in the NHS where she was a Community Palliative Care Clinical Nurse Specialist. Lizi was thrown in at the deep end with organising the move to St Edmunds and managing the renovation project – and did a great job. And then she stepped up from October 2023 to become Interim Director in addition to her own role, while recruitment for a new Director took place.

As recruitment proved unsuccessful, Trustees decided that from March 2023 Lizi and Caroline Cawson, Counselling Manger, would share the role as Co-CEOs for six months, with a review and decision on the way forward to come in September 2024.

Becky Watherston was appointed Chair of Trustees following the resignation of the previous Chair, Ann Easter, in November 2023. Becky lives locally in Newham and is a counsellor with her own private practice. Her support of Alternatives so far, particularly during the challenges of the Interim arrangements ahead of the appointment of a new permanent CEO, has been felt greatly by the team and is much appreciated

Funding

Special thanks to our funders (financial and In-kind) during the 2023/24 financial year including: Albert Hunt Trust, Ascension Church, Asda Foundation, Aspers Good Causes Fund, BBC Children in Need, Benefact Trust, Bruderhof Community, CEM Church, Charles S French Charitable Trust, City Bridge Trust, City Harvest, City of London Corporation, Custom House Baptist Church, Drapers' Charitable Fund, Felix Project, Garfield Weston Foundation, GLA Migrant Advice and Support Fund, , Kingswood House School, Lantern Health, Lloyds Bank Foundation, London Borough of Newham, London Catalyst, Masonic Charitable Foundation, Memorial Community Church, Mrs Smith and Mount Trust, National Lottery Community Fund Reaching Communities, Newham Food Alliance, Parish of St Giles and St George, Ashtead PCC, Petts Wood Christ Church, Plaistow Christian Fellowship, Rausing Foodbank Fund, Scott Wilkie School, Southall Trust, St George's and Ethelbert's East Ham, St Oswald's Croxley Green, The Hobson Charity, Many other churches and individuals.

Structure, governance & management

Alternatives Trust East London is a trust and was established by a charitable trust deed on 12 May 2004.

Organisational Structure

The trustees meet normally four times a year to oversee the charity's work. Day-to-day operations are dealt with by the paid, freelance professional and volunteer staff.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The quorate number of Trustees needed for meetings and decision making is three – and this has been maintained, with targeted trustee recruitment efforts building a strong board over the past few months.

Selection and appointment of Trustees

New trustees are appointed by the agreement of the existing trustees.

Grateful thanks to Ann Easter, Hannah Davey and Andy Pople who have resigned as trustees during the year. We appreciate the many years of service offered by each of them.

Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

Risk management

Trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial review

During the current year the Charity incurred a deficit of £9,574 (2023: surplus of £12,993). This resulted in total reserves decreasing in the period to £190,059 (2023: £199,633).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at period end £136,441 were unrestricted as to use (2023: £134,802), however only £74,305 were available as general funds (2023: £74,196).

Reserves policy

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of expenditure over income for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 5 to 11 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 26 November 2024 and signed on its behalf by:


NERobinson
NERobinson (Jan 21, 2025 11:00 GMT)

NATALIE ROBINSON
CHAIR OF TRUSTEES

Independent examiner's report

I report to the Trustees on my examination of the accounts of Alternatives Trust East London (Charity number 1103724) for the year ended 31 March 2024 which are set out on pages 14 to 29.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 & Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A handwritten signature in black ink, appearing to read 'APNash', with a stylized flourish at the end.

ANDREW PHILIP NASH FCA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 21 JANUARY 2025

Enaid Accountancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 31 Mar 2023
	Notes	£	£	£	£
Income from:					
Donations and legacies	3	73,815	232,827	306,642	315,229
Charitable activities	4	29,561	-	29,561	27,870
Total income		103,376	232,827	336,203	343,099
Expenditure on:					
Raising funds	5 & 6	11,883	-	11,883	12,783
Charitable activities	5 & 7	128,646	205,248	333,894	317,323
Total expenditure		140,529	205,248	345,777	330,106
Net income/(expenditure)		(37,153)	27,579	(9,574)	12,993
Transfers between funds	12	38,792	(38,792)	-	-
Net movement in funds		1,639	(11,213)	(9,574)	12,993
Reconciliation of funds:					
Funds brought forward	12 & 13	134,802	64,831	199,633	186,640
Funds carried forward	12 & 13	136,441	53,618	190,059	199,633

The notes on pages 16 to 29 form part of the financial statements.

Balance sheet

As at 31 March 2024

		Total funds		Total funds	
		31 Mar 2024		31 Mar 2023	
	Notes	£	£	£	£
Fixed assets					
Tangible fixed assets	9		64,735		7,852
Current assets					
Debtors and prepayments	10	17,964		15,062	
Cash at bank and in hand		<u>121,504</u>		<u>233,979</u>	
		139,468		249,041	
Liabilities					
Amounts falling due within one year	11	<u>(14,144)</u>		<u>(57,260)</u>	
Net current assets			125,324		191,781
Net assets			190,059		199,633
Funds of the charity					
Restricted	12 & 13		53,618		64,831
Unrestricted					
General	12 & 13	74,305		74,196	
Development fund	12 & 13	61,462		60,606	
WAF Angels fund	12 & 13	<u>674</u>		<u>-</u>	
Unrestricted			136,441		134,802
Total funds			190,059		199,633

The notes on pages 16 to 29 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 26 November 2024 and signed on their behalf by:



NERobinson (Jan 21, 2025 11:00 GMT)

NATALIE ROBINSON
CHAIR OF TRUSTEES

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 March 2024, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2024 and the results for the period ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Alternatives Trust East London is a charitable trust registered in England & Wales, and meets the definition of a public benefit entity. The registered office is St Edmunds Church, 464 Katherine Road, London, E7 8NP.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is sufficient to meet current commitments up to twelve months from the date of the signing this report. There are no material uncertainties that impact this assessment, however the trustees are aware that towards the end of this period there are a number of funding commitments that come to an end, which if not replaced, coupled with the ongoing increases in cost, will result in services having to be reduced moving forward. The trustees are working to replace this funding but aware of the challenging funding environment across the sector.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds are unrestricted funds which have been designated for a specific purpose by the Trustees. The aim and use of each designated fund is set out in note 12 of the financial statements.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

1. Accounting policies (continued from previous page)

Income (continued from previous page)

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised other than those purchased using restricted funds. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Leasehold improvements	6yrs
Fixtures, fittings & equipment	25% p.a. on net value
Computers	25% p.a. on cost

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

1. Accounting policies (continued from previous page)

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

2. Comparative statement of financial activities

		Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
	Notes			
Income from:				
Donations and legacies	3	72,174	243,055	315,229
Charitable activities	4	27,870	-	27,870
Total income		100,044	243,055	343,099
Expenditure on:				
Raising funds	5 & 6	12,783	-	12,783
Charitable activities	5 & 7	94,988	222,335	317,323
Total expenditure		107,771	222,335	330,106
Net income/(expenditure)		(7,727)	20,720	12,993
Transfers between funds	12	-	-	-
Net movement in funds		(7,727)	20,720	12,993
Reconciliation of funds:				
Funds brought forward	12 & 13	142,529	44,111	186,640
Funds carried forward	12 & 13	134,802	64,831	199,633

3. Income from donations and legacies

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Grants	50,276	231,754	282,030
Donations	23,539	1,073	24,612
	73,815	232,827	306,642
	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Grants	38,396	239,887	278,283
Donations	33,778	3,168	36,946
	72,174	243,055	315,229

4. Income from charitable activities

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Charitable rental income	166	-	166
Consultancy and training	22,649	-	22,649
Other charitable income	6,746	-	6,746
	29,561	-	29,561
	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Charitable rental income	13,994	-	13,994
Consultancy and training	1,355	-	1,355
Other charitable income	12,521	-	12,521
	27,870	-	27,870

5. Total expenditure

	Direct staff costs	Direct other costs	Indirect costs	Total costs
	Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 31 Mar 2024	Year ended 31 Mar 2024
	£	£	£	£
Expenditure on:				
Raising funds	7,943	346	3,594	11,883
Charitable activities	189,979	42,922	100,993	333,894
	197,922	43,268	104,587	345,777

	Direct staff costs	Direct other costs	Indirect costs	Total costs
	Year ended 31 Mar 2023	Year ended 31 Mar 2023	Year ended 31 Mar 2023	Year ended 31 Mar 2023
	£	£	£	£
Expenditure on:				
Raising funds	8,257	891	3,635	12,783
Charitable activities	191,664	35,419	90,240	317,323
	199,921	36,310	93,875	330,106

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

An analysis of costs of raising funds split between restricted and unrestricted funds can be found in note 6.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 7.

An analysis of staff costs can be found in note 8.

5. Total expenditure (continued from previous page)

Indirect costs includes:

	Total costs Year ended 31 Mar 2024 £	Total costs Year ended 31 Mar 2023 £
Staff costs	26,771	28,029
Premises	29,174	24,880
Administration	37,173	30,642
Depreciation	7,360	5,754
Loss on disposals	2,573	-
Impairment loss	-	3,106
Independent examination	1,536	1,464
	104,587	93,875

6. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Direct staff costs	7,943	-	7,943
Direct other costs	346	-	346
Indirect costs	3,594	-	3,594
	11,883	-	11,883

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Direct staff costs	8,257	-	8,257
Direct other costs	891	-	891
Indirect costs	3,635	-	3,635
	12,783	-	12,783

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Mar 2024 £	Restricted Funds Year ended 31 Mar 2024 £	Total Funds Year ended 31 Mar 2024 £
Direct staff costs	26,882	163,097	189,979
Direct other costs	25,256	17,666	42,922
Indirect costs	76,508	24,485	100,993
	128,646	205,248	333,894

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Direct staff costs	17,949	173,715	191,664
Direct other costs	8,694	26,725	35,419
Indirect costs	68,345	21,895	90,240
	94,988	222,335	317,323

8. Staff costs

	Total costs Year ended 31 Mar 2024 £	Total costs Year ended 31 Mar 2023 £
Gross salaries	215,545	216,754
Employer's NIC	5,873	7,876
Employer's pension	3,275	3,320
	224,693	227,950

The average headcount during the period was 16 persons (2023: 14 persons).

No employee received employee benefits above £60,000 (2023: Nil).

The total employee benefits paid to key management personnel during the year was £36,197 (2023: £41,286).

9. Tangible fixed assets

	Leasehold improvements	Fixtures & fittings	Computers	Total
	£	£	£	£
Cost				
As at 1 April 2023	26,656	11,769	22,754	61,179
Additions	65,977	838	-	66,815
Disposals	(26,656)	(1,264)	-	(27,920)
As at 31 March 2024	65,977	11,343	22,754	100,074
Accumulated depreciation				
As at 1 April 2023	23,771	10,257	19,299	53,327
Charge in year	5,621	454	1,285	7,360
Disposals	(24,126)	(1,222)	-	(25,348)
As at 31 March 2024	5,266	9,489	20,584	35,339
Net book value				
As at 1 April 2023	2,885	1,512	3,455	7,852
As at 31 March 2024	60,711	1,854	2,170	64,735

10. Debtors and prepayments

	Total funds 31 Mar 2024	Total funds 31 Mar 2023
	£	£
Accounts receivable	10,554	3,192
Prepayments	6,076	5,766
Accrued income	-	2,756
Gift aid recoverable	-	1,515
Other debtors	1,334	1,833
	17,964	15,062

11. Creditors: amounts falling due within one year

	Total funds 31 Mar 2024 £	Total funds 31 Mar 2023 £
Accounts payable	6,593	5,135
PAYE control	-	56
Net pay control	80	-
Accruals	4,138	2,248
Deferred income	3,333	49,821
	14,144	57,260

Deferred income consists of the following grant income:

	Total funds 31 Mar 2024 £	Total funds 31 Mar 2023 £
As at 1 April 2023	49,821	41,912
Amounts released in year	(49,821)	(41,912)
Amounts deferred in year	3,333	49,821
As at 31 March 2024	3,333	49,821

12. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2024 £	Income in the period Year ended 31 Mar 2024 £	Expenditure in the period Year ended 31 Mar 2024 £	Transfers between funds Year ended 31 Mar 2024 £	Balance carried forward Year ended 31 Mar 2024 £
Restricted funds					
Benefact Trust - counselling	15,566	-	(7,146)	-	8,420
Benefact Trust - building	-	33,000	(6,216)	(26,784)	-
Charles French	-	4,000	(4,000)	-	-
Children in Need	1,837	30,314	(32,064)	-	87
City Bridge Trust	162	26,513	(26,673)	(2)	-
Clothworkers	444	-	(438)	(6)	-
Comic Relief	127	-	-	-	127
Drapers	2,386	9,508	(11,894)	-	-
Education	1,697	-	(180)	-	1,517
Food Club	1,114	1,073	(2,104)	(83)	-
Health Partners	4,171	-	(3,396)	-	775
LBN Mental Health	883	-	(883)	-	-
LBN Perinatal Health	-	4,998	(2,244)	-	2,754
LBN Welcome Newham	-	5,742	(2,182)	-	3,560
Lloyds	4,514	18,750	(23,265)	1	-
London Catalyst	-	1,000	(50)	-	950
Migrant Advice Fund	-	20,303	(15,601)	-	4,702
Mrs Smith & Mount Trust	4,954	10,000	(14,954)	-	-
National Lottery	-	55,134	(27,320)	-	27,814
Rausing Trust	9,451	-	(9,451)	-	-
Building fund	7,542	5,000	(521)	(12,021)	-
Safe Place	67	-	(63)	(4)	-
Stepping Stones	9,916	5,392	(12,503)	-	2,805
SW-HAM	-	2,100	(2,100)	-	-
WAF restricted funds	-	-	-	107	107
Total restricted	64,831	232,827	(205,248)	(38,792)	53,618
Unrestricted					
General	74,196	97,630	(111,631)	14,110	74,305
Development fund	60,606	-	(23,826)	24,682	61,462
WAF Angels Fund	-	5,746	(5,072)	-	674
	134,802	103,376	(140,529)	38,792	136,441
	199,633	336,203	(345,777)	-	190,059

12. Analysis of charity funds (continued from previous page)

Benefact Trust - counselling

This was a one year grant for counselling awarded September 2022.

Benefact Trust - building

This was a building improvement grant for office move, one off in September 2023. Where operational fixed assets were funded by restricted grants these have been included in income when spent and a transfer made from restricted funds to the designated fixed asset funds (development fund) to cover the cost carried forward on the balance sheet to be depreciated over their useful life.

Charles French

This was a one off grant received in March 2023 for Food Club.

Children in Need

This is a three year grant for Family Support running from 2022 to 2025.

City Bridge Trust

This was a three year grant for Family Support Staff which ended in December 2023. The immaterial balance at the end of the grant was transferred to general reserves.

Clothworkers

This was a grant to support building improvement works. The immaterial balance at the end of the grant was transferred to general reserves.

Comic Relief

This was a grant to support the purchase of creche equipment.

Drapers

This was a one year grant for Family Support awarded in October 2022.

Education

These are funds received to support education courses.

Food club

These were donations from the food club which were ringfenced to support this project. The immaterial balance at the end of the grant was transferred to general reserves.

Health Partners

This was a one year grant for counselling awarded in July 2022.

LBN Mental Health

This was a grant from LB Newham to support mental health projects.

LBN Perinatal Health

This was a grant from LB Newham to support mental perinatal projects.

12. Analysis of charity funds (continued from previous page)

LBN Welcome Newham

This was a one off grant for skills courses for migrant women awarded in September 2023

Lloyds

This was a three year grant to support the General Manager role which ended in November 2023. The immaterial negative balance at the end of the grant was met from general reserves.

London Catalyst

This was a grant to support a hardship fund.

Migrant Advice Fund

This was a one year grant to support an immigration advisor role.

Mrs Smith and Mount Trust

This was a two year grant for counselling awarded in July 2022

National Lottery

This is a three year grant for core costs running from 2023 to 2026.

Rausing Trust

This was a one off grant for Food Club awarded in January 2023.

Building fund

This consists of a number of grants and donations to support the office move. Where operational fixed assets were funded by restricted grants these have been included in income when spent and a transfer made from restricted funds to the designated fixed asset funds (development fund) to cover the cost carried forward on the balance sheet to be depreciated over their useful life.

Safe Place

This was a grant to support training for the WAF programme. The immaterial balance at the end of the grant was transferred to general reserves.

Stepping Stones

This was an eighteen month grant that ended in June 2023 for a cleaning social enterprise start-up.

SW-HAM

This was a grant to support a hardship fund.

WAF restricted funds

These were small amounts recognised at year end that had been received to support the WAF project

12. Analysis of charity funds (continued from previous page)

	Balance brought forward Year ended 31 Mar 2023	Income in the period Year ended 31 Mar 2023	Expenditure in the period Year ended 31 Mar 2023	Transfers between funds Year ended 31 Mar 2023	Balance carried forward Year ended 31 Mar 2023
	£	£	£	£	£
Restricted funds					
ASDA Foundation	-	1,500	(1,500)	-	-
Aspers	2,041	1,080	(3,121)	-	-
Awards for All	1,466	2,500	(3,966)	-	-
Benefact Trust	-	18,500	(2,934)	-	15,566
Big Give	1,058	-	(1,058)	-	-
Charles French	1,105	-	(1,105)	-	-
Children in Need	4,213	32,519	(34,895)	-	1,837
City Bridge Trust	(2)	35,351	(35,187)	-	162
Clothworkers	5,938	-	(5,494)	-	444
COVID relief	1,764	-	(1,764)	-	-
Comic Relief	208	-	(81)	-	127
Drapers	-	6,792	(4,406)	-	2,386
Education	1,697	-	-	-	1,697
Food Club	3,706	3,095	(5,687)	-	1,114
Garfield Weston	-	25,000	(25,000)	-	-
Henry Smith	2,761	-	(2,761)	-	-
Health Partners	-	7,723	(3,552)	-	4,171
LBN Mental Health	-	10,000	(9,117)	-	883
Lloyds	1,382	27,250	(24,118)	-	4,514
London Catalyst	1,251	-	(1,251)	-	-
Mrs Smith & Mount Trust	-	6,667	(1,713)	-	4,954
Rausing Trust	-	12,091	(2,640)	-	9,451
Building fund	7,542	-	-	-	7,542
Restricted assets	6,524	-	(6,524)	-	-
Safe Place	220	-	(153)	-	67
Stepping Stones	(2,248)	36,304	(24,140)	-	9,916
SW-HAM	-	3,100	(3,100)	-	-
Toy appeal	-	1,420	(1,420)	-	-
Trusthouse	3,485	6,663	(10,148)	-	-
WF Southall Trust	-	3,000	(3,000)	-	-
7 Stars Foundation	-	2,500	(2,500)	-	-
Total restricted	44,111	243,055	(222,335)	-	64,831
Unrestricted					
General	79,017	100,044	(104,865)	-	74,196
Development fund	63,512	-	(2,906)	-	60,606
	142,529	100,044	(107,771)	-	134,802
	186,640	343,099	(330,106)	-	199,633

13. Analysis of net assets

	Unrestricted Funds 31 Mar 2024 £	Restricted Funds 31 Mar 2024 £	Total Funds 31 Mar 2024 £
Fixed assets	64,735	-	64,735
Current assets	85,850	53,618	139,468
Current liabilities	(14,144)	-	(14,144)
	136,441	53,618	190,059

	Unrestricted Funds 31 Mar 2023 £	Restricted Funds 31 Mar 2023 £	Total Funds 31 Mar 2023 £
Fixed assets	7,852	-	7,852
Current assets	184,210	64,831	249,041
Current liabilities	(57,260)	-	(57,260)
	134,802	64,831	199,633

14. Trustee remuneration

During the year, no trustee received any remuneration (2023: £Nil). No members of the Board of Trustees received reimbursement of expenses (2023: £Nil).

15. Related party transactions

During the year there were no related party transactions (2023: £Nil).

16. Other financial commitments

At 31 March 2024, the Charity had annual future minimum lease payments under non-cancellable operating leases (all for property) as set out below:

	Total 31 Mar 2024 £	Total 31 Mar 2023 £
Due within one year	22,917	8,581
Due within two to five years	33,333	-
	56,250	8,581



ALTERNATIVES TRUST EAST LONDON

England & Wales - Charity number 1103724

Accounts

Alternatives Trust East London

Trustees Annual Report and Unaudited Financial Statements Year ended 31 March 2023

Charity registration - 1103724

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Legal and administrative information

Charity name

Alternatives Trust East London

Other names

Alternatives
Alternatives Crisis Pregnancy Centre

Charity registration no.

1103724

Registered office and contact details

Forrest House
63 Rowntree Clifford Close
Liddon Road
Plaistow
London
E13 8AB

Trustees

Funmilade Aloutade	(appointed 16 March 2023)
Christopher Andrew	(resigned 16 March 2023)
Christina Baby	(resigned 16 March 2023)
John Coombs	(resigned 16 March 2023)
Hannah Davey	(appointed 16 March 2023)
Revd Canon Ann Easter	(Chair - resigned 16 November 2023)
Francesca Ojefua	
Andy Pople	
Rebecca Watherston	(Interim Chair - appointed 16 November 2023)

Independent examiner

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Trustees annual report

The Board of Trustees submit their annual report and the financial statements of Alternatives Trust East London for the period ended 31 March 2023.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The trust's objects are the advancement of education and preservation of health. The policies adopted in furtherance of these objects are the provision of education in the subject of pregnancy and termination of pregnancy, the preservation and protection of women's health, and the provision of counselling and assistance to women and their partners and families who are suffering as a result of pregnancy or related matters, and there has been no change in these during the year.

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

Alternatives' holistic support aims to see fragile families move to firm foundations over 2-3 years. In the past year our work has helped reach our three aims for families:

- Women become more confident and capable parents

"I know better how to manage my children, not angry, but calm. I am good with children now."

- Women have increased self esteem

"Counselling has given me self-esteem. Not 100%, but maybe I've got 70% now."

- Families are less isolated and connected to a network of support

"I've got support that made me more confident. I've got friends, a social life as well. Otherwise, I was alone. I've got a support system. Staff are very helpful and understanding."

For children specifically our objectives are: Children will be more healthy; Children will have better relationships with their parents; and Children will have reduced isolation.

Achievements and performance in the year

During the past financial year, we moved out of the pandemic and straight into a Cost-of-Living Crisis in the UK. Alternatives saw women work together to meet both immediate and longer-term need, thanks to the efforts of our supporters, staff and volunteers.

Alternatives worked with more families and individuals than in any previous year, a sign of the challenging times as well as its clearer focus. In 2022/23 the charity worked directly with 143 families with 251 children, over 50% more than the last year. Its core work of counselling was boosted to help address the mental health toll left as the pandemic recedes and has extended to children for the first time.

Immediate practical needs were relived through the Food Club, Baby Bank, and casework – with a newly qualified Immigration Advisor joining the team in January 2023. Parenting support groups helped 'fragile

families move to firm foundations'. And we saw impressive commitment from women studying to fill in the gaps in their education – in some cases from growing up in an environment where girls could not go to school. This will help them to be ready to work as their family situations become more secure.

This is a challenging time for small charities like Alternatives but even more so for the families we are working with. We are grateful to all who are part of our community as we tackle them together.

Family Support

Support to families comprises the majority of Alternatives' work. This includes our 'We Are Family' monthly get togethers and outings; weekly WAF parenting group; casework; and parenting, emotional and practical support from a Family Support Worker. At any one time around 80 families will be supported by one of our five part time Family Support workers and of these 40 will receive more intensive support which means they get weekly, or even daily support.

"The family support group has helped me a lot. I have a space of my own to share my thoughts, fears and not feel judged".

"The support workers are receptive people. They call you if they haven't seen you to check up on you, ask about the kids, how are you. There is someone to talk to."

"Alternatives has really been there, really supported with the baby."

"I was pregnant and I was about to be homeless and I was scared to go to Social Services... My Family Support Worker encouraged me. She took me to the appointment. They gave me a place. Now I am happy, comfortable. The Local Authority is giving me S17 support... If not for Alternatives I would not have had courage to go. I would still be suffering. Alternatives has been a blessing, it remains a blessing."

"I feel happy. I feel wanted. I feel appreciated. It's the way they talk to you. They don't make you feel nobody, they make you feel loved."

Casework

As Casework Coordinator as well as a Family Support Worker, Yetunde's role requires her to work with almost all the families supported at Alternatives as they progress to the independent stage.

During this year we developed a scheme using the colours Red, Yellow, Green and Blue to measure the level of support and needs of each client, Red is seriously in need, Yellow is mild, Green is very little need, whilst Blue means they access our services but are not in need of additional Family Support. Using this system we are able to ensure no families fall between the cracks, and also record the wonderful progress they make.

Resolved Cases

Many of our casework cases take years to resolve, sometimes people come to us with big casework needs and sometimes small. In 2022/23 we resolved over 150 casework requests.



Even while cases are being worked on, women are better emotionally because they have support.

"I am so grateful you have been able to help me with my housing benefit and child benefit claim. I have no access to internet at home or a laptop. Filling these forms have been so overwhelming but with your support I have been able to do it and even got my payments."

Client Development

Women we work with said they wanted to fill in gaps in basic skills so they can go on to get qualifications and employment. Following a successful ESOL course at the start of 2022, this year Alternatives worked with Newham Adult Learning to run 10-week course basic Maths, using the 'Learning Hub' at our offices. Then in September 2022 we ran a 13-week Employability course delivered by Skills Enterprise. This helped women prepare for the Job market as well gaining an understanding of what is expected working in the UK.

Support worker Sheron organised the courses and supported the mums to participate, and Fateha cared for babies in the Family Room.

"The journey to class was always difficult but when I got here, I enjoyed the class, and working with everyone I know we are all in the same situation. I didn't think I could do it, but it really helped me to bring out knowledge that was buried."

Mum of four Abiola said coming back to studying maths after 17 years was a great struggle.

"The Employment training has helped me to correct my CV. The sessions prepared me for interview techniques and to be more confident."

Yuliia, a refugee from Ukraine, now has part-time jobs! One at Alternatives, where she applied successfully for the role of Food Club Co-ordinator maternity cover, and one at another local charity.

Food Bank and Baby Bank

Our weekly Food Club helped 68 families across 2022/23, made up of 185 individuals. Family sizes ranged from 2-7 people, and we provided food for an average of 21 families each week. Each family pays a small weekly fee and selects from a choice of food and toiletry items. Most of this is donated surplus food delivered weekly by wonderful partners The Felix Project and City Harvest. This is supplemented by generous donations from local schools, churches and community groups, plus the Food Club contributions.

Food Club was made possible by a team of 10 volunteers in 2022/23. Each week five people help with food deliveries on Tuesdays, and then on Wednesdays to set up and run Food Club. Most families at Food Club were supported in other ways by Alternatives. We had to stop taking referrals to Food Club, as we did not have the space to store any more food.

Baby Bank welcomed donations of good quality baby clothes and equipment, and passed them on to families who need them.

"Food Club has useful things that are needed. They asked us what we wanted and they listened. Alternatives listens. It is beautiful."

"I go to Food Club and Baby Bank every week and get things for my growing baby."

Counselling

Mental health needs increased in the wake of the pandemic, and Alternatives is grateful to a number of funders who allowed us to increase the counselling offer to meet that need.

Our partnership with Albanian charity Shpresa allowed us to run further psychoeducation groups to introduce the idea of caring for your mental health. All the women who took part went on to ask for 1-2-1

counselling and we have been able to fund a specialist interpreter to help with this.

We also worked with local educational psychologists Metaphors to begin a Therapeutic Story Group for children, our first therapeutic work with children in the families we work with. The results of this pilot project will be evaluated later in 2023.

Counselling Manager Sandra moved on during the year, and we successfully recruited Caroline, an experienced new counselling manager.

"I have been through so many mental health institutions, but they have always made me feel worse. Coming to Alternatives counselling with you has been different. You have really helped me because you heard my story, you took me at my own pace. I see things differently for myself now and I could not have got to this point without your help. Thank you for being there for me."

"I want to thank you for listening to me, it has really helped me to work through my issues and that was what I always needed, for someone to listen."

WAF Angels

In March 2022 Alternatives launched WAF Angels, a social enterprise cleaning business designed to give ethical employment to women it works with, and build their skills and confidence. The aim is to eventually generate income for the charity. This ran throughout the year led by project manager Sukaina. For more information please visit wafangels.co.uk

Social Justice through Childcare

Fateha our childcare worker ran a fantastic creche in our Family Room to enable mothers to attend counselling appointments and basic skills courses. Childcare is a huge barrier to accessing these services, we are so proud that we are able to provide this service and truly believe childcare is a justice issue. Providing free childcare meant women could access desperately needed support. Fateha also provided play at our monthly WAF get-togethers, and during the winter we offered weekly 'Stay and Play' sessions for families so that they could stay warm.

Fateha said "Most of the children don't have much space to run around and play in their own homes and mums love to see their children have that space to play. Children also don't have many toys at home to play and learn. Mums have mentioned they love to come here with their children because of the space and it is warmer than their homes."

2022/23 in numbers

- 574 individuals supported – the highest number ever
- 151 advocacy appointments
- 987 Christmas and birthday gifts given
- 2,074 food bags given (a 57% increase on last year)
- 1,325 hours of volunteer time donated
- 265 donations to families of baby clothes and equipment
- 714 welfare checks by family support workers
- 78 attending We are Family
- 375 counselling hours

Funding and Donations

It has been a challenging year for many charities as the need for services grew post pandemic and into the cost of living crisis. As trusts and foundations reported an increase in demand for funding, our fundraiser had to work harder than ever to secure enough to cover our vital projects. Despite this, Alternatives remained in a strong financial position. Unrestricted spending was slightly higher than income due to investment in WAF Angels social enterprise. Restricted spending was slightly lower than income due to carrying forward projects into the new year. The launch of our social enterprise has meant an increase to both income and expenditure and kick started our plans to diversify income streams and become less reliant on grant funding.

We are grateful to all our volunteers and supporters who gave funds and in-kind donations during the year. These include individuals, churches, schools, and many other organisations. We would like to thank the following organisations for financial or in-kind support:

Albert Hunt Trust, Ascension Church, Asda Foundation, Aspers Good Causes Fund, Awards for All England from the National Lottery Trust, BBC Children in Need, Benefact Trust, Bruderhof Community, Calverton School, CEM Church, Central Park Primary School, City Harvest, City of London Corporation, Clothworkers Foundation, Cooperative Community Fund, Company of Secretaries and Actuaries, Custom House Baptist Church, Drapers' Charitable Fund, Felix Project, Garfield Weston Foundation, Hospital Saturday Fund, Kingswood House School, Lloyds Bank Foundation, London Borough of Newham, London Catalyst, Masonic Charitable Foundation, Memorial Community Church, Mrs Smith and Mount Trust, Necessity, Newham Food Alliance, Parish of St Giles and St George Ashted, Petts Wood Christ Church, Plaistow Christian Fellowship, Rausing Foodbank Fund, Rotary Club Stratford, Scott Wilkie School, Southall Trust, St Oswald's Croxley Green, St George's and Ethelbert's East Ham, Tin in a Bin, The 7 Stars Foundation, The Childhood Trust, The Southall Trust, Trusthouse Charitable Foundation, Wanstead Parish, Worshipful Company of Insurers.

Structure, governance & management

Alternatives Trust East London is a trust and was established by a charitable trust deed on 20 April 2004.

Organisational Structure

The trustees meet at least four times a year to oversee the charity's work. Day-to-day operations are dealt with by the paid, freelance professional and volunteer staff under the overall management of the Charity Director. At the time of signing off this report, the General Manager (Lizi Oni) has stepped into an Acting Director role as an interim arrangement after the Director (Elizabeth Booker) left at the end of October 2023. A recruitment process is currently taking place with a view to appoint in January 2024.

Grateful thanks to Elizabeth who has steered the organisation with excellence and faithfulness, and to Lizi for taking on this extra responsibility in the interim.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Selection and appointment of Trustees

New trustees are appointed by the agreement of the existing trustees.

Grateful thanks to Chris Andrew, Christina Baby and John Coombs who have resigned as trustees in the past year. We appreciate the many years of services offered by each of them. We are delighted to welcome two new trustees: Funmilade Aloutade and Hannah Davey.

Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

Risk management

Trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial review

During the current year the Charity achieved a surplus of £12,993 (15 months ended 31 March 2022: deficit of £44,368). This resulted in total reserves increasing in the period to £199,633 (31 March 2022: £186,640).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at period end £134,802 were unrestricted as to use (31 March 2022: £142,529), however only £74,196 were available as general funds (31 March 2022: £79,017).

Reserves policy

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 5 to 11 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable

in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 7 December 2023 and signed on its behalf by:

REBECCA WATHERSTON
INTERIM CHAIR OF TRUSTEES

Independent examiner's report

I report to the Trustees on my examination of the accounts of Alternatives Trust East London (Charity number 1103724) for the year ended 31 March 2023 which are set out on pages 14 to 27.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 & Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A handwritten signature in black ink, appearing to read 'APNash', followed by a long horizontal line extending to the right.

ANDREW PHILIP NASH ACA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 7 DECEMBER 2023

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the year ended 31 March 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		Year ended 31 Mar 2023	Year ended 31 Mar 2023	Year ended 31 Mar 2023	15 mths to 31 Mar 2022
	Notes	£	£	£	£
Income from:					
Donations and legacies	3	72,174	243,055	315,229	321,057
Charitable activities	4	27,870	-	27,870	28,584
Total income		100,044	243,055	343,099	349,641
Expenditure on:					
Raising funds	5 & 6	12,783	-	12,783	18,803
Charitable activities	5 & 7	94,988	222,335	317,323	375,206
Total expenditure		107,771	222,335	330,106	394,009
Net income/(expenditure)		(7,727)	20,720	12,993	(44,368)
Transfers between funds	12	-	-	-	-
Net movement in funds		(7,727)	20,720	12,993	(44,368)
Reconciliation of funds:					
Funds brought forward	12 & 13	142,529	44,111	186,640	231,008
Funds carried forward	12 & 13	134,802	64,831	199,633	186,640

The notes on pages 16 to 27 form part of the financial statements.

Balance sheet

As at 31 March 2023

			Total funds 31 Mar 2023	Total funds 31 Mar 2022
	Notes	£	£	£
Fixed assets				
Tangible fixed assets	9		7,852	14,648
Current assets				
Debtors and prepayments	10	15,062		42,545
Cash at bank and in hand		<u>233,979</u>	<u>176,393</u>	
		249,041		218,938
Liabilities				
Amounts falling due within one year	11	<u>(57,260)</u>	<u>(46,946)</u>	
Net current assets			191,781	171,992
Net assets			199,633	186,640
Funds of the charity				
Restricted	12 & 13		64,831	44,111
Unrestricted				
General	12 & 13	74,196		79,017
Development fund	12 & 13	<u>60,606</u>	<u>63,512</u>	
Unrestricted			134,802	142,529
Total funds			199,633	186,640

The notes on pages 16 to 27 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 7 December 2023 and signed on their behalf by:

REBECCA WATHERSTON
INTERIM CHAIR OF TRUSTEES

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the year ended 31 March 2023, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2023 and the results for the period ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Alternatives Trust East London is a charitable trust registered in England & Wales, and meets the definition of a public benefit entity. The registered office is Forrest House, 63 Rowntree Clifford Close, Liddon Road, Plaistow, London, E13 8AB.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing uncertainty within the wider economic environment has had no material impact on this assessment.

Change in accounting period

During the previous financial period the Trustees agreed to amend the accounting year end date from 31 December to 31 March, via a resolution at the board meeting on 22 September 2022, and to apply this to the period that commenced on 1 January 2021 and ran until 31 March 2022. This decision was made to ensure that the financial statements fitted more closely to the financial tax year. This means there are limitations with the comparatives as they represent a fifteen month period as opposed to the current period figures which represent a twelve month period.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

1. Accounting policies (continued from previous page)

Income (continued from previous page)

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised other than those purchased using restricted funds. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Leasehold improvements	10% p.a. on cost
Fixtures, fittings & equipment	25% p.a. on net value
Computers	25% p.a. on cost

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

1. Accounting policies (continued from previous page)

Critical estimates and judgements

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

2. Comparative statement of financial activities

		Unrestricted Funds 15 mths to 31 Mar 2022 £	Restricted Funds 15 mths to 31 Mar 2022 £	Total Funds 15 mths to 31 Mar 2022 £
	Notes			
Income from:				
Donations and legacies	3	65,408	255,649	321,057
Charitable activities	4	24,764	3,820	28,584
Total income		90,172	259,469	349,641
Expenditure on:				
Raising funds	5 & 6	18,803	-	18,803
Charitable activities	5 & 7	89,083	286,123	375,206
Total expenditure		107,886	286,123	394,009
Net income/(expenditure)		(17,714)	(26,654)	(44,368)
Transfers between funds	12	-	-	-
Net movement in funds		(17,714)	(26,654)	(44,368)
Reconciliation of funds:				
Funds brought forward	12 & 13	160,243	70,765	231,008
Funds carried forward	12 & 13	142,529	44,111	186,640

3. Income from donations and legacies

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Grants	38,396	239,887	278,283
Donations	33,778	3,168	36,946
	72,174	243,055	315,229

	Unrestricted Funds 15 mths to 31 Mar 2022 £	Restricted Funds 15 mths to 31 Mar 2022 £	Total Funds 15 mths to 31 Mar 2022 £
Grants	30,631	237,257	267,888
Donations	34,777	18,392	53,169
	65,408	255,649	321,057

4. Income from charitable activities

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Charitable rental income	13,994	-	13,994
Consultancy and training	1,355	-	1,355
Other charitable income	12,521	-	12,521
	27,870	-	27,870

	Unrestricted Funds 15 mths to 31 Mar 2022 £	Restricted Funds 15 mths to 31 Mar 2022 £	Total Funds 15 mths to 31 Mar 2022 £
Charitable rental income	15,884	-	15,884
Consultancy and training	1,145	-	1,145
Other charitable income	7,735	3,820	11,555
	24,764	3,820	28,584

5. Total expenditure

	Direct staff costs	Direct other costs	Indirect costs	Total costs
	Year ended 31 Mar 2023	Year ended 31 Mar 2023	Year ended 31 Mar 2023	Year ended 31 Mar 2023
	£	£	£	£
Expenditure on:				
Raising funds	8,257	891	3,635	12,783
Charitable activities	191,664	35,419	90,240	317,323
	199,921	36,310	93,875	330,106

	Direct staff costs	Direct other costs	Indirect costs	Total costs
	15 mths to 31 Mar 2022	15 mths to 31 Mar 2022	15 mths to 31 Mar 2022	15 mths to 31 Mar 2022
	£	£	£	£
Expenditure on:				
Raising funds	9,988	2,452	6,363	18,803
Charitable activities	181,696	66,543	126,967	375,206
	191,684	68,995	133,330	394,009

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

An analysis of costs of raising funds split between restricted and unrestricted funds can be found in note 6.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 7.

An analysis of staff costs can be found in note 8.

5. Total expenditure (continued from previous page)

Indirect costs includes:

	Total costs Year ended 31 Mar 2023 £	Total costs 15 mths to 31 Mar 2022 £
Staff costs	28,029	43,688
Premises	24,880	44,067
Administration	30,642	21,091
Depreciation	5,754	9,547
Loss on disposals	-	5,342
Impairment loss	3,106	8,131
Independent examination	1,464	1,464
	93,875	133,330

6. Expenditure on raising funds

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Direct staff costs	8,257	-	8,257
Direct other costs	891	-	891
Indirect costs	3,635	-	3,635
	12,783	-	12,783

	Unrestricted Funds 15 mths to 31 Mar 2022 £	Restricted Funds 15 mths to 31 Mar 2022 £	Total Funds 15 mths to 31 Mar 2022 £
Direct staff costs	9,988	-	9,988
Direct other costs	2,452	-	2,452
Indirect costs	6,363	-	6,363
	18,803	-	18,803

7. Expenditure on charitable activities

	Unrestricted Funds Year ended 31 Mar 2023 £	Restricted Funds Year ended 31 Mar 2023 £	Total Funds Year ended 31 Mar 2023 £
Direct staff costs	17,949	173,715	191,664
Direct other costs	8,694	26,725	35,419
Indirect costs	68,345	21,895	90,240
	94,988	222,335	317,323

	Unrestricted Funds 15 mths to 31 Mar 2022 £	Restricted Funds 15 mths to 31 Mar 2022 £	Total Funds 15 mths to 31 Mar 2022 £
Direct staff costs	-	181,696	181,696
Direct other costs	42,642	23,901	66,543
Indirect costs	46,441	80,526	126,967
	89,083	286,123	375,206

8. Staff costs

	Total costs Year ended 31 Mar 2023 £	Total costs 15 mths to 31 Mar 2022 £
Gross salary	216,754	222,915
Employer's NIC	7,876	9,007
Employer's pension	3,320	3,450
	227,950	235,372

The average headcount during the period was 14 persons (15 months ended 31 March 2022: 12 persons).

No employee received employee benefits above £60,000 (15 months ended 31 March 2022: Nil).

The total employee benefits paid to key management personnel during the year was £41,286 (15 months ended 31 March 2022: £47,688).

9. Tangible fixed assets

	Leasehold improvements	Fixtures & fittings	Computers	Total
	£	£	£	£
Cost				
As at 1 April 2022	26,656	11,769	20,690	59,115
Additions	-	-	2,064	2,064
As at 31 March 2023	26,656	11,769	22,754	61,179
Accumulated depreciation				
As at 1 April 2022	18,526	9,761	16,180	44,467
Charge in year	2,139	496	3,119	5,754
Impairment	3,106	-	-	3,106
As at 31 March 2023	23,771	10,257	19,299	53,327
Net book value				
As at 1 April 2022	8,130	2,008	4,510	14,648
As at 31 March 2023	2,885	1,512	3,455	7,852

An impairment has been recognised against the leasehold improvements as the landlord has given notice to vacate the premises at the end of the current lease in October 2023.

10. Debtors and prepayments

	Total funds 31 Mar 2023	Total funds 31 Mar 2022
	£	£
Accounts receivable	3,192	14,416
Prepayments	5,766	3,398
Accrued income	2,756	18,394
Gift aid recoverable	1,515	1,515
Other debtors	1,833	4,822
	15,062	42,545

11. Creditors: amounts falling due within one year

	Total funds 31 Mar 2023 £	Total funds 31 Mar 2022 £
Accounts payable	5,135	2,267
PAYE control	56	-
Pensions control	-	604
Accruals	2,248	2,163
Deferred income	49,821	41,912
	57,260	46,946

Deferred income consists of the following grant income:

	Total funds 31 Mar 2023 £	Total funds 31 Mar 2022 £
As at 1 April 2022	41,912	71,720
Amounts released in year	(41,912)	(71,720)
Amounts deferred in year	49,821	41,912
As at 31 March 2023	49,821	41,912

12. Analysis of charity funds

	Balance brought forward Year ended 31 Mar 2023	Income in the period Year ended 31 Mar 2023	Expenditure in the period Year ended 31 Mar 2023	Transfers between funds Year ended 31 Mar 2023	Balance carried forward Year ended 31 Mar 2023
	£	£	£	£	£
Restricted funds					
ASDA Foundation	-	1,500	(1,500)	-	-
Aspers	2,041	1,080	(3,121)	-	-
Awards for All	1,466	2,500	(3,966)	-	-
Benefact Trust	-	18,500	(2,934)	-	15,566
Big Give	1,058	-	(1,058)	-	-
Charles French	1,105	-	(1,105)	-	-
Children in Need	4,213	32,519	(34,895)	-	1,837
City Bridge Trust	(2)	35,351	(35,187)	-	162
Clothworkers	5,938	-	(5,494)	-	444
COVID relief	1,764	-	(1,764)	-	-
Comic Relief	208	-	(81)	-	127
Drapers	-	6,792	(4,406)	-	2,386
Education	1,697	-	-	-	1,697
Food Club	3,706	3,095	(5,687)	-	1,114
Garfield Weston	-	25,000	(25,000)	-	-
Henry Smith	2,761	-	(2,761)	-	-
Health Partners	-	7,723	(3,552)	-	4,171
LBN Mental Health	-	10,000	(9,117)	-	883
Lloyds	1,382	27,250	(24,118)	-	4,514
London Catalyst	1,251	-	(1,251)	-	-
Mrs Smith & Mount Trust	-	6,667	(1,713)	-	4,954
Rausing Trust	-	12,091	(2,640)	-	9,451
Building fund	7,542	-	-	-	7,542
Restricted assets	6,524	-	(6,524)	-	-
Safe Place	220	-	(153)	-	67
Stepping Stones	(2,248)	36,304	(24,140)	-	9,916
SW-HAM	-	3,100	(3,100)	-	-
Toy appeal	-	1,420	(1,420)	-	-
Trusthouse	3,485	6,663	(10,148)	-	-
WF Southall Trust	-	3,000	(3,000)	-	-
7 Stars Foundation	-	2,500	(2,500)	-	-
Total restricted	44,111	243,055	(222,335)	-	64,831
Unrestricted					
General	79,017	100,044	(104,865)	-	74,196
Development fund	63,512	-	(2,906)	-	60,606
Total unrestricted	142,529	100,044	(107,771)	-	134,802
	186,640	343,099	(330,106)	-	199,633

12. Analysis of charity funds (continued from previous page)

	Balance brought forward 15 mths to 31 Mar 2022 £	Income in the period 15 mths to 31 Mar 2022 £	Expenditure in the period 15 mths to 31 Mar 2022 £	Transfers between funds 15 mths to 31 Mar 2022 £	Balance carried forward 15 mths to 31 Mar 2022 £
Restricted funds					
All Churches	-	17,700	(17,700)	-	-
Aspers	-	3,241	(1,200)	-	2,041
Awards for All	-	7,500	(6,034)	-	1,466
Big Give	-	17,580	(16,522)	-	1,058
Charles French	1,105	-	-	-	1,105
Children in Need	8,674	41,437	(45,898)	-	4,213
City Bridge Trust	4,058	23,837	(27,897)	-	(2)
Clothworkers	-	10,000	(4,062)	-	5,938
COVID relief	4,752	-	(2,988)	-	1,764
Comic Relief	-	2,007	(1,799)	-	208
Education	3,797	-	(2,100)	-	1,697
Food Club	-	5,632	(1,926)	-	3,706
Henry Smith	17,369	-	(14,608)	-	2,761
LBN Covid Winter	-	1,826	(1,826)	-	-
Lloyds	2,350	12,917	(13,885)	-	1,382
London Catalyst	1,688	1,000	(1,437)	-	1,251
London Funders	-	9,020	(9,020)	-	-
MIND	-	6,033	(6,033)	-	-
Restricted assets - building fund	1,542	6,000	-	-	7,542
Restricted assets	21,445	-	(14,921)	-	6,524
Safe Place	2,000	2,000	(3,780)	-	220
Stepping Stones	-	8,304	(10,552)	-	(2,248)
SW-HAM	-	3,100	(3,100)	-	-
SWIRE	-	10,000	(10,000)	-	-
Trusthouse	1,985	25,002	(23,502)	-	3,485
TT Staff Welfare	-	2,000	(2,000)	-	-
Tudor Trust	-	43,333	(43,333)	-	-
Total restricted	70,765	259,469	(286,123)	-	44,111
Unrestricted					
General	74,888	90,172	(85,043)	(1,000)	79,017
Development fund	85,355	-	(22,843)	1,000	63,512
Total unrestricted	160,243	90,172	(107,886)	-	142,529
	231,008	349,641	(394,009)	-	186,640

13. Analysis of net assets

	Unrestricted Funds 31 Mar 2023 £	Restricted Funds 31 Mar 2023 £	Total Funds 31 Mar 2023 £
Fixed assets	7,852	-	7,852
Current assets	184,210	64,831	249,041
Current liabilities	(57,260)	-	(57,260)
	134,802	64,831	199,633

	Unrestricted Funds 31 Mar 2022 £	Restricted Funds 31 Mar 2022 £	Total Funds 31 Mar 2022 £
Fixed assets	8,124	6,524	14,648
Current assets	181,351	37,587	218,938
Current liabilities	(46,946)	-	(46,946)
	142,529	44,111	186,640

14. Trustee remuneration

During the year, no trustee received any remuneration (15 months ended 31 March 2022: £Nil). No members of the Board of Trustees received reimbursement of expenses (15 months ended 31 March 2022: £Nil).

15. Related party transactions

During the year there were no related party transactions (15 months ended 31 March 2022: £Nil).

16. Other financial commitments

At 31 March 2023, the Charity had annual future minimum lease payments under non-cancellable operating leases (all for property) as set out below:

	Total 31 Mar 2023 £	Total 31 Mar 2022 £
In one year	8,581	16,200
In two to five years	-	8,581
	8,581	24,781



ALTERNATIVES TRUST EAST LONDON

England & Wales - Charity number 1103724

Accounts

Alternatives Trust East London

Trustees Annual Report and Unaudited Financial Statements Period ended 31 March 2022

Charity registration - 1103724

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Legal and administrative information

Charity name

Alternatives Trust East London

Other names

Alternatives
Alternatives Crisis Pregnancy Centre

Charity registration no.

1103724

Registered office and contact details

Forrest House
63 Rowntree Clifford Close
Liddon Road
Plaistow
London
E13 8AB

Trustees

Christopher Andrew
Christina Baby
John Coombs
Revd Canon Ann Easter (chair) (appointed 19 February 2021)
Francesca Ojefua
Andy Pople
Rebecca Watherston (appointed 1 January 2021)

Independent examiner

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Trustees annual report

The Board of Trustees submit their annual report and the financial statements of Alternatives Trust East London for the period ended 31 March 2022.

The Board of Trustees confirms that the annual report and financial statements of the Charity comply with current statutory requirements, including the Charity Act 2011, as well as the requirements of the Society's governing document and the provisions of the 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Objectives and activities

The trust's objects are the advancement of education and preservation of health. The policies adopted in furtherance of these objects are the provision of education in the subject of pregnancy and termination of pregnancy, the preservation and protection of women's health, and the provision of counselling and assistance to women and their partners and families who are suffering as a result of pregnancy or related matters, and there has been no change in these during the year.

The trustees have paid due regard to the guidance issued by the Charity Commission on public benefit in deciding what activities the trust should undertake as outlined in section 4 of the Charities Act 2011.

Achievements and performance in the year

Family Support

Yetty took up the role of Casework Coordinator in February, a new post we created to manage the increased numbers of referrals during the Covid pandemic. But numbers have continued to increase. Yetty has the first appointment with each new client, then depending on need allocates them to one of the Support Workers to look after them.

The main issue people are struggling with is having No Recourse to Public Funds on their immigration status, so they cannot claim benefits, so she and one of our volunteers are training to improve their skills in immigration casework.

Many of our casework cases take years to resolve, sometimes people come to us with big casework needs and sometimes small. In 2021-22 we resolved 149 casework requests, including:

- 20 requests for support with finding better accommodation
- 12 clients started training or education and 10 started volunteering
- Supported 10 clients to access appropriate benefits for the first time
- 92 clients supported with form filling and referrals
- 7 clients obtained Leave to Remain and 4 had the NRPF condition lifted

Even while cases are being worked on, women are better emotionally because they have support.

"I had problems with social care and they were there for me, gave me lots of support. I felt supported when there was nobody there to support me."

“When I was pregnant and homeless I asked for Alternatives help. I now have a house and financial support. I want to appreciate each and every member of Alternatives for their strong support and care toward my homeless issues. The past few days of my life has been a terrible experience for me and my little girl, but with your support we overcame the challenge.”

We Are Family

We Are Family continued as it has all through the pandemic with a weekly meeting held on Zoom with around 14 mums each week. Topics alternate between meeting children’s needs and parent’s wellbeing. The kind of issues we have covered in the year are children’s physical, social, emotional needs – what they are and how to support them. And subjects for parents like hopes for the future, relationships, conflict management, stress and coping strategies. This makes a real difference to children and families.

“They talk about how to associate with your kids and support them and it helped a lot. When I learned some parenting skills it was better for them. Before I do shouting, now I do more talking with them than shouting.”

We were delighted to have started physical We Are Family meetings again in September. These are social gatherings once a month in the large venue of the Swift Centre. It’s been so good to get together again! There is food and drink, games and crafts, information, and a clothes/toys stall.

Forest School

During the year a small group of up to five families enjoyed some weekly Forest School sessions at nearby Kaizen Primary School. It was a great chance for our urban children to experience nature in their lovely environment with an orchard, field, pond, mud kitchen and outdoor play equipment. We will take some lessons from this to use in our garden.

Creche

Our new Childcare Worker Fateha has noticed that children in the creche need help with their verbal skills and there is lots of singing and storytelling in our creche room. This has been newly furnished and equipped thanks to Comic Relief.

The Family Support team make regular check ins with the families they support. They provide advice and help with parenting as well as advocacy and referring to other sources of support. The team is: Yetty, Sheron, Jade, Nirupa, Karen and Kate.

“It gave me courage and strength to look after my children”

Baby bank

We are very grateful for generous donations of clothes and shoes for children aged 2 and under, and equipment like cots, buggies, and Moses baskets. These are given out to our families in need including Alternatives’ families and to people referred by Maternity Mates, Newham Nurture, Acorn midwives and Children’s Centres.

Food Club

In October this year we launched a Food Club as a more empowering way of supporting families in longer term food poverty. We supported a huge number of families during Covid with parcels of food and essentials, but needed a more sustainable long-term solution to the need in Newham that is sadly not going away.

Food Club is organised by Mavis, a former member of WAF who says: “we created Food Club to bring mums together to share ideas and recipes and give them the means to get balanced meals for their families each week. Each Wednesday between 16 and 20 families (with up to 6 people in each) come to the garden at Forrest House. For a weekly fee of £2-3.50 depending on family size, they select between 14 and 20 items of food. Most of this is surplus food donated by businesses and distributed by The Felix Project, City Harvest and Tin in a Bin.”

We joined the Newham Food Alliance (which is a council led VCFS network) during the pandemic and they have been a huge help by distributing funds to us and have also helped our transition to becoming a Foodclub.

“You have saved my life and my family’s life. You don’t know how much it means to me to know that every week I will have food for my children.”

“Food Club has taken away the stress of having to go to people every week and beg for food, or money to do shopping. I know that even if I have only £2.00 or no money at all, I can go home with at least 2-3 bags of food.”

Counselling

Our counselling service is open to all, but our main client group is women. Most have children and or are asylum seekers/refugees, have no recourse to public funds and/or are struggling financially. Most of our clients cannot afford counselling so the service is provided for free.

In 2021-22 we provided a total of 397 sessions for 49 clients, delivered by a small team of three qualified counsellors and two placement counsellors, managed by Sandra.

They have been supported to work through the issues they face which include anxiety, depression, pregnancy loss, trauma, immigration problems, domestic violence and loneliness. A number of clients stay with us for counselling for six months or more, and may engage with some of our other services such as the Food Club and family support. Pregnant women and new mothers are referred to the Newham Nurture project. Others engage for a short time before they are feeling better mentally and able to cope without therapy.

“This is somewhere I’m listened to and I can see things in other ways”

“I feel understood and things are making more sense now. Things can feel so jumbled up in my head but when I say them out loud they make more sense. You help them make sense.”

Personal Development

At the end of November six mums graduated from a Digital Inclusion course delivered by Puja and Karen from partner charity Skills Enterprise. This was the first course delivered as part of our new focus on helping mums identify their skills and aspirations, and helping them remove the barriers to improving their skills and prospects. This course gave them a certificate in basic computer skills and was a massive achievement, particularly for those who had never used a computer. We hope it will be the first step on a journey to greater confidence, skills and fulfilment in life.

We have equipped the board room in Forrest House as a Learning Hub with laptops donated by Community Links and Newham Council via Skills Enterprise for women to use to study. And we have fitted out a beautiful creche room where their children can play.

Our first Digital champion, Armanda said, “I’m so happy to finish here, it was the first time to leave my daughter in the crèche, but she now wants to stay in the crèche, she is so happy.”

Sheron says, “This six weeks has been a real journey for our mums. Some have never attended a school in their life and have been challenged to attempt something so new.”

We followed this up in January 2022 with a 10-week ESOL course (English as a Second or Other Language) taught by Newham Adult Learning for ten women. The course made an impact on the participants’ confidence and barriers to moving on to work – as well as their English.

Sheron has been developing this development programme throughout the year after listening to the women expressing what they need, and has more courses lined up. Skills development and family support go hand in hand at Alternatives. Empowering women empowers families.

2021 in numbers

- 584 individuals supported (30% increase on pre-Covid)
- 347 advocacy appointments
- 1,040 Christmas and birthday gifts given
- 1,497 food bags given
- 841 hours of volunteer time donated
- 132 donations to families of baby clothes and equipment
- 596 welfare checks by family support workers
- 40 attending We are Family
- 397 counselling hours

Funding and Donations

Alternatives is in a sound financial position, despite the upheaval caused by Covid. During the year expenditure was slightly higher than income due to spending restricted funds from grants that were awarded in the previous year. Legacy funds designated for capacity building have not yet been spent due to a change in circumstances. And our plans to diversify income in the future and reduce our reliance on grants received a boost with start-up funding for a new WAF Angels social enterprise to be launched in the coming year.

We are grateful to all our volunteers and supporters who gave funds and in-kind donations during the year. These include individuals, churches, schools, and many other organisations. We would like to thank the following organisations for financial or in-kind support:

Allchurches Trust, Arnold Clark Community Fund, Ascension Church, Aspers Good Causes Fund, Awards for All England from the National Lottery Trust, BBC Children in Need, Bruderhof Community, Calverton School, CEM Church, Central Park Primary School, City Bridge Trust, City Harvest, Clothworkers Foundation, Comic Relief Community Fund, Community Food Enterprise, Community Links, Cooperative Community Fund, Custom House Baptist Church, Kingswood House School Ashted, Lloyds Bank Foundation, London Catalyst, Memorial Community Church, Necessity, Newham Council, Newham Food Alliance, Parish of St Giles and St George, Petts Wood Christ Church, Plaistow Christian Fellowship, Scott Wilkie School, St George's and Ethelbert's East Ham, St Giles Church, Ashted, St Oswald's Croxley Green, The Childhood Trust, Tin in a Bin, Trusthouse Charitable Foundation, Tudor Trust, Worshipful Company of Cooks and Worshipful Company of Insurers.

Structure, governance & management

Alternatives Trust East London is a trust and was established by a charitable trust deed on 20 April 2004.

Organisational Structure

The trustees meet normally four times a year to oversee the charity's work. Day-to-day operations are dealt with by the paid, freelance professional and volunteer staff.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Selection and appointment of Trustees

New trustees are appointed by the agreement of the existing trustees.

Grateful thanks and appreciation to Howard Chapman who resigned as trustee in the past year. Howard was a long serving and very much valued Chair of Trustees, and he and his wife Carol supported Alternatives in

many other ways too.

Trustee Induction and Training

On their appointment, new Trustees are provided with information, in the form of an induction pack, on their role as a Trustee. Ongoing training is provided as required.

Risk management

Trustees have reviewed the major risks to which the charity is exposed and systems or procedures have been put in place to manage those risks. A risk register is reviewed at each quarterly trustee meeting.

Financial review

During the current 15 month period the Charity incurred a deficit of £44,368 (year ended 31 December 2020: surplus of £56,332). This resulted in total reserves decreasing in the period to £186,640 (31 December 2020: £231,008).

The Trustees are satisfied with the financial performance of the Charity throughout the year.

Of the total reserves held at period end £142,529 were unrestricted as to use (31 December 2020: £160,243), however only £79,017 were available as general funds (31 December 2020: £74,888).

Reserves policy

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Statement of Board of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations. Charity law requires the Trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK Generally Accepted Accounting Practice), including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Under charity law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of the excess of income over expenditure for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and,
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the Charity and to prevent and detect fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the Charity's website. Legislation in the UK governing the preparation and dissemination of

financial statements may differ from legislation in other jurisdictions. In addition, the Trustees confirm that they are happy that content of the annual review in pages 5 to 10 of this document meet the requirements of the Trustees' Annual Report under charity law.

They also confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Board of Trustees on 19 December 2022 and signed on its behalf by:


Ann Easter
Ann Easter (Jan 13, 2023 08:37 GMT)

REVD CANON ANN EASTER

CHAIR OF TRUSTEES

Independent examiner's report

I report to the Trustees on my examination of the accounts of Alternatives Trust East London (Charity number 1103724) for the year ended 31 March 2022 which are set out on pages 13 to 26.

Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Charities Act). The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and,
- to state whether particular matters have come to my attention.

This report, including my statement, has been prepared for and only for the Charity's Trustees as a body. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body for my examination work, for this report, or for the statements I have made.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

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 & Wales, which is one of the listed bodies.

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

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



ANDREW PHILIP NASH ACA

MEMBER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES – 2461833

DATED: 6 JANUARY 2023

Andy Nash Accounting & Consultancy Ltd
Units 24 & 25
Goodsheds Container Village
Hood Road
Barry
CF62 5QU

Statement of financial activities

For the 15 months ended 31 March 2022

		Unrestricted Funds 15 mths to 31 Mar 2022 £	Restricted Funds 15 mths to 31 Mar 2022 £	Total Funds 15 mths to 31 Mar 2022 £	Total Funds Year ended 31 Dec 2020 £
	Notes				
Income from:					
Donations and legacies	3	65,408	255,649	321,057	317,351
Charitable activities	4	24,764	3,820	28,584	6,939
Total income		90,172	259,469	349,641	324,290
Expenditure on:					
Raising funds	5 & 6	18,803	-	18,803	9,944
Charitable activities	5 & 7	89,083	286,123	375,206	258,014
Total expenditure		107,886	286,123	394,009	267,958
Net income/(expenditure)		(17,714)	(26,654)	(44,368)	56,332
Transfers between funds	12	-	-	-	-
Net movement in funds		(17,714)	(26,654)	(44,368)	56,332
Reconciliation of funds:					
Funds brought forward	12 & 13	160,243	70,765	231,008	174,676
Funds carried forward	12 & 13	142,529	44,111	186,640	231,008

The notes on pages 15 to 26 form part of the financial statements.

Following a review of the financial structure during the year the cost allocation model has been reviewed to ensure costs are accurately recorded against the activity to which they should be attributed. As a result the Charity has chosen to represent the prior year figures using this model however total expenditure remains unchanged.

Balance sheet

As at 31 March 2022

	Notes	£	Total funds 31 Mar 2022 £	Total funds 31 Dec 2020 £
Fixed assets				
Tangible fixed assets	9		14,648	35,569
Current assets				
Debtors and prepayments	10	42,545		10,869
Cash at bank and in hand		176,393		262,446
		218,938		273,315
Liabilities				
Amounts falling due within one year	11	(46,946)		(77,876)
Net current assets			171,992	195,439
Net assets			186,640	231,008
Funds of the charity				
Restricted	12 & 13		44,111	70,765
Unrestricted				
General	12 & 13	79,017		74,888
Development fund	12 & 13	63,512		85,355
Unrestricted			142,529	160,243
Total funds			186,640	231,008

The notes on pages 15 to 26 form part of the financial statements.

These financial statements were approved and authorised for issue by the Board of Trustees on 19 December 2022 and signed on their behalf by:

Ann Easter
Ann Easter (Jan 13, 2023 08:37 GMT)

REVD CANON ANN EASTER

CHAIR OF TRUSTEES

Notes to the financial statements

1. Accounting policies

Basis of preparation of the financial statements

The financial statements have been prepared in accordance with 'Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) second edition (effective 1 January 2019)', the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), including Update Bulletin 1, and relevant charities law.

The effect of any event relating to the period ended 31 March 2022, which occurred before the date of approval of the financial statements by the Board of Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2022 and the results for the period ended on that date.

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

The functional currency of the Charity is sterling and amounts in the financial statements are rounded to the nearest pound.

Legal status

Alternatives Trust East London is a charitable trust registered in England & Wales, and meets the definition of a public benefit entity. The registered office is Forrest House, 63 Rowntree Clifford Close, Liddon Road, Plaistow, London, E13 8AB.

Going concern

The financial statements have been prepared on the going concern basis as the Board of Trustees is confident that future reserves and future income is more than sufficient to meet current commitments. There are no material uncertainties that impact this assessment, and the ongoing COVID-19 global pandemic has had no material impact on this assessment.

Change in accounting period

During the current financial period the Trustees agreed to amend the accounting year end date from 31 December to 31 March, via a resolution at the board meeting on 22 September 2022, and to apply this to the period that commenced on 1 January 2021 and ran until 31 March 2022. This decision was made to ensure that the financial statements fitted more closely to the financial tax year. This means there are limitations with the comparatives as they represent a twelve month period as opposed to the current period figures which represent a fifteen month period.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 12 of the financial statements.

Income

Income is recognised when the Charity has entitlement to the funds, any performance indicators attached to the item(s) of income have been met, it is probable that the income will be received, and the amount can be measured reliably.

1. Accounting policies (continued from previous page)

Income (continued from previous page)

Donations are recognised in full in the Statement of Financial Activities when entitled, receipt is probable and when the amount can be quantified with reasonable accuracy. Gift aid receivable is included when claimable – i.e. when the eligible donation is received.

Grant income is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless the grant relates to a future year, in which case it is deferred.

Income from charitable activities is credited to the Statement of Financial Activities when received or receivable whichever is earlier, unless it relates to a specific future period or event, in which case it is deferred.

Expenditure and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities.

Indirect costs, including governance costs, which cannot be directly attributed to activities, are allocated between activities proportionate to the direct costs incurred in those activities. Irrecoverable VAT is charged against the category of expenditure for which it was incurred.

Tangible fixed assets and depreciation

Any assets costing more than £500 are capitalised other than those purchased using restricted funds. Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their residual value, over their useful life, on the following basis:

Leasehold improvements 10% p.a. on cost
Fixtures, fittings & equipment 25% p.a. on net value
Computers 25% p.a. on cost

Cash at bank and in hand

Cash at bank and in hand includes cash in hand, deposits with banks and funds that are readily convertible into cash at, or close to, their carrying values, but are not held for investment purposes.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount is applied.

Creditors

Creditors are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party, and the amount due to settle the obligation can be measured or estimated reliably.

Financial instruments

Basic financial instruments are measured at amortised cost other than investments which are measured at fair value.

1. Accounting policies (continued from previous page)**Critical estimates and judgements**

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The treatment of tangible fixed assets is sensitive to changes in useful economic lives and residual values of assets. These are reassessed annually. In the view of the Trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

Pensions

The Charity operates a defined contribution pension scheme which is administered by an external independent pension provider. Contributions are recognised in the Statement of Financial Activities as they fall due.

2. Comparative statement of financial activities

		Unrestricted Funds Year ended 31 Dec 2020 £	Restricted Funds Year ended 31 Dec 2020 £	Total Funds Year ended 31 Dec 2020 £
	Notes			
Income from:				
Donations and legacies	3	98,537	218,814	317,351
Charitable activities	4	6,939	-	6,939
Total income		105,476	218,814	324,290
Expenditure on:				
Raising funds	5 & 6	9,944	-	9,944
Charitable activities	5 & 7	74,739	183,275	258,014
Total expenditure		84,683	183,275	267,958
Net income/(expenditure)		20,793	35,539	56,332
Transfers between funds	12	13,631	(13,631)	-
Net movement in funds		34,424	21,908	56,332
Reconciliation of funds:				
Funds brought forward	12 & 13	125,819	48,857	174,676
Funds carried forward	12 & 13	160,243	70,765	231,008

3. Income from donations and legacies

	Unrestricted Funds 15 mths to 31 Mar 2022 £	Restricted Funds 15 mths to 31 Mar 2022 £	Total Funds 15 mths to 31 Mar 2022 £
Grants	30,631	237,257	267,888
Donations	34,777	18,392	53,169
	65,408	255,649	321,057

	Unrestricted Funds Year ended 31 Dec 2020 £	Restricted Funds Year ended 31 Dec 2020 £	Total Funds Year ended 31 Dec 2020 £
Grants	42,199	218,814	261,013
Donations	55,466	-	55,466
Legacies	872	-	872
	98,537	218,814	317,351

4. Income from charitable activities

	Unrestricted Funds 15 mths to 31 Mar 2022 £	Restricted Funds 15 mths to 31 Mar 2022 £	Total Funds 15 mths to 31 Mar 2022 £
Charitable rental income	15,884	-	15,884
Consultancy and training	1,145	-	1,145
Other charitable income	7,735	3,820	11,555
	24,764	3,820	28,584

	Unrestricted Funds Year ended 31 Dec 2020 £	Restricted Funds Year ended 31 Dec 2020 £	Total Funds Year ended 31 Dec 2020 £
Charitable rental income	4,600	-	4,600
Consultancy and training	682	-	682
Other charitable income	1,657	-	1,657
	6,939	-	6,939

5. Total expenditure

	Direct staff costs 15 mths to 31 Mar 2022 £	Direct other costs 15 mths to 31 Mar 2022 £	Indirect costs 15 mths to 31 Mar 2022 £	Total costs 15 mths to 31 Mar 2022 £
Expenditure on:				
Raising funds	9,988	2,452	6,363	18,803
Charitable activities	181,696	66,543	126,967	375,206
	191,684	68,995	133,330	394,009

	Direct staff costs Year ended 31 Dec 2020 £	Direct other costs Year ended 31 Dec 2020 £	Indirect costs Year ended 31 Dec 2020 £	Total costs Year ended 31 Dec 2020 £
Expenditure on:				
Raising funds	7,336	-	2,608	9,944
Charitable activities	164,754	25,597	67,663	258,014
	172,090	25,597	70,271	267,958

Following a review of the financial structure during the year the cost allocation model has been reviewed to ensure costs are accurately recorded against the activity to which they should be attributed. As a result the Charity has chosen to represent the prior year figures using this model however total expenditure remains unchanged.

Indirect costs, including governance costs, which cannot be directly attributed to activities, were allocated between cost centres proportionate to the direct staff and other costs allocated to those activities.

An analysis of costs of raising funds split between restricted and unrestricted funds can be found in note 6.

An analysis of charitable activities split between restricted and unrestricted funds can be found in note 7.

An analysis of staff costs can be found in note 8.

5. Total expenditure (continued from previous page)

Indirect costs includes:

	Total costs 15 mths to 31 Mar 2022 £	Total costs Year ended 31 Dec 2020 £
Staff costs	43,688	22,148
Premises	44,067	27,860
Administration	21,091	10,152
Depreciation	9,547	8,827
Loss on disposals	5,342	-
Impairment loss	8,131	-
Independent examination	1,464	1,284
	133,330	70,271

6. Expenditure on raising funds

	Unrestricted Funds 15 mths to 31 Mar 2022 £	Restricted Funds 15 mths to 31 Mar 2022 £	Total Funds 15 mths to 31 Mar 2022 £
Direct staff costs	9,988	-	9,988
Direct other costs	2,452	-	2,452
Indirect costs	6,363	-	6,363
	18,803	-	18,803

	Unrestricted Funds Year ended 31 Dec 2020 £	Restricted Funds Year ended 31 Dec 2020 £	Total Funds Year ended 31 Dec 2020 £
Direct staff costs	7,336	-	7,336
Direct other costs	-	-	-
Indirect costs	2,608	-	2,608
	9,944	-	9,944

Following a review of the financial structure during the year the cost allocation model has been reviewed to ensure costs are accurately recorded against the activity to which they should be attributed. As a result the Charity has chosen to represent the prior year figures using this model however total expenditure remains unchanged.

7. Expenditure on charitable activities

	Unrestricted Funds 15 mths to 31 Mar 2022 £	Restricted Funds 15 mths to 31 Mar 2022 £	Total Funds 15 mths to 31 Mar 2022 £
Direct staff costs	-	181,696	181,696
Direct other costs	42,642	23,901	66,543
Indirect costs	46,441	80,526	126,967
	89,083	286,123	375,206

	Unrestricted Funds Year ended 31 Dec 2020 £	Restricted Funds Year ended 31 Dec 2020 £	Total Funds Year ended 31 Dec 2020 £
Direct staff costs	47,724	117,030	164,754
Direct other costs	7,415	18,182	25,597
Indirect costs	19,600	48,063	67,663
	74,739	183,275	258,014

Following a review of the financial structure during the year the cost allocation model has been reviewed to ensure costs are accurately recorded against the activity to which they should be attributed. As a result the Charity has chosen to represent the prior year figures using this model however total expenditure remains unchanged.

8. Staff costs

	Total costs 15 mths to 31 Mar 2022 £	Total costs Year ended 31 Dec 2020 £
Gross salary	222,915	185,372
Employer's NIC	9,007	6,088
Employer's pension	3,450	2,778
	235,372	194,238

The average headcount during the period was 12 persons (2020: 11 persons).

No employee received employee benefits above £60,000.

The total employee benefits paid to key management personnel during the year was £47,688.

9. Tangible fixed assets

	Leasehold improvements	Fixtures & fittings	Computers	Total
	£	£	£	£
Cost				
As at 1 January 2021	32,809	13,540	18,649	64,998
Additions	-	-	2,041	2,041
Disposals	(6,153)	(1,771)	-	(7,924)
As at 31 March 2022	26,656	11,769	20,690	59,115
Accumulated depreciation				
As at 1 January 2021	8,906	9,655	10,868	29,429
Charge in year	3,331	904	5,312	9,547
Disposals	(1,842)	(798)	-	(2,640)
Impairment	8,131	-	-	8,131
As at 31 March 2022	18,526	9,761	16,180	44,467
Net book value				
As at 1 January 2021	23,903	3,885	7,781	35,569
As at 31 March 2022	8,130	2,008	4,510	14,648

An impairment has been recognised against the leasehold improvements as the landlord has given notice to vacate the premises at the end of the current lease in October 2023.

10. Debtors and prepayments

	Total funds 31 Mar 2022	Total funds 31 Dec 2020
	£	£
Accounts Receivable	14,416	-
Prepayments	3,398	6,348
Accrued income	18,394	-
Gift aid recoverable	1,515	-
Other debtors	4,822	4,521
	42,545	10,869

11. Creditors: amounts falling due within one year

	Total funds 31 Mar 2022 £	Total funds 31 Dec 2020 £
Accounts Payable	2,267	1,890
PAYE control	-	2,813
Pensions control	604	-
Accruals	2,163	1,453
Deferred income	41,912	71,720
	46,946	77,876

Deferred income consists of grants received in 2021-2022 for the next financial period.

12. Analysis of charity funds

	Balance brought forward 15 mths to 31 Mar 2022 £	Income in the period 15 mths to 31 Mar 2022 £	Expenditure in the period 15 mths to 31 Mar 2022 £	Transfers between funds 15 mths to 31 Mar 2022 £	Balance carried forward 15 mths to 31 Mar 2022 £
Restricted funds					
All Churches	-	17,700	(17,700)	-	-
Aspers	-	3,241	(1,200)	-	2,041
Awards for All	-	7,500	(6,034)	-	1,466
Big Give	-	17,580	(16,522)	-	1,058
Charles French	1,105	-	-	-	1,105
Children in Need	8,674	41,437	(45,898)	-	4,213
City Bridge Trust	4,058	23,837	(27,897)	-	(2)
Clothworkers	-	10,000	(4,062)	-	5,938
COVID relief	4,752	-	(2,988)	-	1,764
Comic Relief	-	2,007	(1,799)	-	208
Education	3,797	-	(2,100)	-	1,697
Food Club	-	5,632	(1,926)	-	3,706
Henry Smith	17,369	-	(14,608)	-	2,761
LBN Covid Winter	-	1,826	(1,826)	-	-
Lloyds	2,350	12,917	(13,885)	-	1,382
London Catalyst	1,688	1,000	(1,437)	-	1,251
London Funders	-	9,020	(9,020)	-	-
MIND	-	6,033	(6,033)	-	-
Building fund	1,542	6,000	-	-	7,542
Restricted assets	21,445	-	(14,921)	-	6,524
Safe Place	2,000	2,000	(3,780)	-	220
Stepping Stones	-	8,304	(10,552)	-	(2,248)
SW-HAM	-	3,100	(3,100)	-	-
SWIRE	-	10,000	(10,000)	-	-
Trusthouse	1,985	25,002	(23,502)	-	3,485
TT Staff Welfare	-	2,000	(2,000)	-	-
Tudor Trust	-	43,333	(43,333)	-	-
Total restricted	70,765	259,469	(286,123)	-	44,111
Unrestricted					
General	74,888	90,172	(85,043)	(1,000)	79,017
Development fund	85,355	-	(22,843)	1,000	63,512
Total unrestricted	160,243	90,172	(107,886)	-	142,529
	231,008	349,641	(394,009)	-	186,640

12. Analysis of charity funds (continued from previous page)

	Balance brought forward Year ended 31 Dec 2020 £	Income in the period Year ended 31 Dec 2020 £	Expenditure in the period Year ended 31 Dec 2020 £	Transfers between funds Year ended 31 Dec 2020 £	Balance carried forward Year ended 31 Dec 2020 £
Restricted funds					
Alt-Ed Talks	-	3,797	-	-	3,797
We Are Family support workers	-	29,833	(21,516)	-	8,317
Other We Are Family	20,127	138,344	(132,384)	(13,631)	12,456
Hardship	688	1,250	(250)	-	1,688
Centre Manager	109	34,100	(17,441)	-	16,768
Restricted assets	27,933	-	(4,946)	-	22,987
Covid relief	-	11,500	(6,748)	-	4,752
Total restricted	48,857	218,824	(183,285)	(13,631)	70,765
Unrestricted					
General	40,464	105,476	(84,683)	13,631	74,888
Development fund	85,355	-	-	-	85,355
Total unrestricted	125,819	105,476	(84,683)	13,631	160,243
	174,676	324,300	(267,968)	-	231,008

The current year accounts split out the restricted funds in more detail - sub-dividing pots that have previously been amalgamated into one.

13. Analysis of net assets

	Unrestricted Funds 15 mths to 31 Mar 2022 £	Restricted Funds 15 mths to 31 Mar 2022 £	Total Funds 15 mths to 31 Mar 2022 £
Fixed assets	8,124	6,524	14,648
Current assets	181,351	37,587	218,938
Current liabilities	(46,946)	-	(46,946)
	142,529	44,111	186,640

	Unrestricted Funds Year ended 31 Dec 2020 £	Restricted Funds Year ended 31 Dec 2020 £	Total Funds Year ended 31 Dec 2020 £
Fixed assets	14,124	21,445	35,569
Current assets	223,995	49,320	273,315
Current liabilities	(77,876)	-	(77,876)
	160,243	70,765	231,008

14. Trustee remuneration

During the year, no trustee received any remuneration (2020: £Nil). No members of the Board of Trustees received reimbursement of expenses (2020: £Nil).

15. Related party transactions

During the year there were no related party transactions (2020: £Nil).

ALTERNATIVES TRUST EAST LONDON

England & Wales - Charity number 1103724

Accounts

ALTERNATIVES TRUST EAST LONDON
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

ALTERNATIVES TRUST EAST LONDON

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Christopher Andrew	
	Christina Baby	
	John Coombs	
	Francesca Ojefua	
	Andrew Pople	
	Rev Ann Easter	(Appointed 19 February 2021)
	Rebecca Watherston	(Appointed 1 January 2021)
Charity number	1103724	
Principal address	Forrest House	
	63 Rowntree Clifford Close	
	Liddon Road	
	Plaistow	
	London	
	E13 8AB	
Independent examiner	Richard F Hopper	
	Chinthurst	
	30 St Stephens Hill	
	Launceston	
	Cornwall	
	PL15 8HN	

ALTERNATIVES TRUST EAST LONDON

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ALTERNATIVES TRUST EAST LONDON

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

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 trust's trust deed, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

The trust's objects are the advancement of education and preservation of health. The policies adopted in furtherance of these objects are the provision of education in the subject of pregnancy and termination of pregnancy, the preservation and protection of women's health, the provision of counselling to women, parents and families who are suffering as a result of pregnancy or related matters, and there has been no change in these during the year.

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

This year at Alternatives was once again full of activity and development for everyone involved. The trustees are grateful for what has been achieved in so many people's lives, and grateful to all the staff, volunteers and supporters who have helped to make that happen.

Achievements and performance

It's fair to say that 2020 did not go according to plan, in so many ways, for so many people. Coronavirus hit our borough of Newham hard. It already had 48% of residents living in poverty and over 5,500 families with children living in temporary accommodation -- which is more than the entire north of England combined. These are the people we work with and lockdown was particularly hard for them. At the peak of the first wave Newham had the highest number of deaths from the virus and many of the parents we work with were anxious for their children.

The trustees are incredibly thankful for our team of staff, volunteers and supporters who have created hope and joy in the middle of an anxious time. And we want to pay tribute to the amazing families we work with whose resourcefulness, generosity, creativity is an inspiration.

Covid-19 response

In March 2020 Alternatives responded fast to lockdown and delivered 345 emergency food parcels to 93 families (350 individuals) between March and July, along with other 200 hours of phone support. Clients we surveyed rated the support excellent. We moved all groups and casework to Zoom, increased counselling hours offered, and later as lockdown measures relaxed support workers met families 1-to-1 in the park for some much-needed social contact. When we were able to reopen the centre we provided counselling, food collection and one-to-one casework by appointment in a Covid-secure way.

We are very grateful for generous donations of money, food, Easter eggs, nappies and toys that enabled us to support families who were confined to the house with no way of getting shopping. We also included books and games for children who were stuck at home, often without toys or internet or gardens to play in. Thanks also to the volunteers who helped deliver packages to around 25 families a week. Our centre was closed for everything apart from the relief effort, with one member of staff going each day to coordinate packing and deliveries. Support workers went the extra mile by talking to parents and finding out what they needed, and trying their best to make sure it was included in their delivery.

One family we helped during lockdown said, "I have tears rolling down my eyes -- I don't know how to thank you guys enough. I am overwhelmed with joy and speechless. God bless Alternatives team and stop this harsh crisis. I am living with horrible people of 12 in the house and you people brought a smile on my face."

ALTERNATIVES TRUST EAST LONDON

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Family Support

The We Are Family group had continued to meet at the start of the year with 25-30 families each week -- a group of 70-80 people. The last outing was a lovely trip to the Museum of Childhood in February. For years the weekly group on Mondays has been the main way people have accessed our support and closing it represented a massive challenge. Weekly We Are Family meetings by Zoom provided parenting sessions and a chance to catch up, and 32 individuals (parents and children) joined our park session in August (divided in to small groups of no more than six). We closed the WAF charity shop which had become an informal meeting place for a few parents. Support staff worked resourcefully to keep up with work with families through all means possible, taking the opportunity when lockdown eased to meet each member of We Are Family in an outdoor setting like a local park or the Forrest House garden.

Mental Health Support

A global pandemic is hard to cope with, and we provided creative opportunities to support the wellbeing of hard-pressed parents, as well as the practical support and counselling for those that needed it. Several women enjoyed working in the Forrest House garden. Online poetry workshops provided a moment for busy mums to reflect, have fun, and express their feelings about coronavirus - resulting in some amazing writing.

Thanks to funding from MIND we were able to provide placement and supervision for more volunteer counsellors, which enabled us to increase the sessions we can offer to 100 over the year, including online, telephone and face-to-face sessions. One volunteer counsellor said: "As a placement counsellor I am overjoyed to be able to offer counselling to those who may not otherwise be able to access a therapy service. For clients able to attend sessions during lockdown via telephone or video call it has made a massive difference to their coping with the impact of Covid-19 on their everyday lives."

Casework

Our We Are Family support workers and our Centre Manager have always helped families with problems like housing and immigration status. The pandemic threw far more families in Newham into difficulty. We had a huge increase in people coming for advice at the same time as staff were furloughed. Before lockdown we were giving regular support to 70 families and from March to June we started helping 46 new people.

Our support staff did a great job of adapting to the circumstances and helping people by phone and by Zoom videoconference, after those initial weeks when all the council offices were closed. As restrictions eased we started 1-to-1 appointments at our centre. Then in October all of our staff attended three days of excellent training on working with families who have No Recourse to Public Funds provided by the immigration charity Praxis and funded by Comic Relief.

Young People

At the beginning of 2020 we were able to deliver 11 lessons and 5 drop-in sessions at Eastlea School before schools closed and our schools work was cancelled for the rest of the year. The youth group we launched in 2019 for young people from WAF families really came into its own this year.

In 2020 we ran 42 WAF Youth Group sessions with 14 young people involved throughout our time together. At the beginning of the year we were meeting weekly in person, when we played games, did challenges, practised baking and played musical instruments as a group. When the first lockdown began we moved the youth group online via Zoom. Each week we met for an hour when we continued our weekly catch-ups, played games and most weeks had a discussion based on the impact of lockdown. It was a good chance for the young people to continue to connect and have fun in such a strange time, maintaining a little normality and accessing a space to process what was going on for them.

It make a positive impact on participants: "During Covid lockdown the WAF youth group sessions really helped me because I was bored and had nothing to do. Also I enjoy doing baking and WAF youth encouraged me to do more baking and activities at home."

"Is the best experience in my life is like a club where you and your friends can express yourself and be yourself."

ALTERNATIVES TRUST EAST LONDON

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Organisational Development

Simone and Elizabeth used the enforced pause of lockdown to reflect and plan for the future and have prioritised strengthening our organisation. We have employed an excellent new part-time Finance Consultant, Paula Reily, and created a new post of General Manager to oversee the Centre's new focus on promoting wellbeing and resilience through counselling and casework.

Simone did great work in the first half of the year, pivoting the practical provision of Alternatives to ensure we gave meaningful support to vulnerable families throughout the first lockdown. Sadly unforeseen circumstances led to Simone needing to move on in September. Elizabeth Booker who had worked alongside Simone over the summer was appointed as Interim Director. Elizabeth worked at Alternatives as a family support worker before pursuing studies in psychology. She is now researching a PhD looking at the impact of poverty, especially No Recourse to Public Funds, on children's development and is working four days a week as Interim Director alongside this. We are sad to lose Simone but pleased with this new appointment.

Moving Forward

Over the summer we asked staff, volunteers and parents from We Are Family what they considered the most important and unique things about Alternatives that we should focus on in the future. Priorities were parenting support, casework and mental health support.

In future we will provide more life-changing help with casework to resolve the issues that keep families in destitution, and more mental health support accessed at our Centre. Our challenge is to do this in a way that still provides a caring community where isolated people feel they belong when we cannot meet in large groups. We are working on making our centre more family-friendly, with a Covid-safe children's room we can use as a creche during parents' appointments. But it's the attitude of our staff that makes the real difference -- a theme that came across strongly in the survey -- and we are grateful for their hard work, creativity and compassion throughout this difficult year. This and the resilience of the families we work with gives us hope for the future.

Funding and Donations

The pandemic had significant impact on our finances as staff were furloughed and activity costs reduced. We are grateful to funding bodies who have allowed us to extend the terms of their grants and/or redeploy the staff that they fund. This will help us to navigate the challenging times ahead.

We are grateful to all our volunteers and supporters who gave funds during the year. These include individuals, churches, schools and many other organisations. We would like to thank our grant funders including: Allchurches Trust, Aspers Good Causes Fund, Awards for All England from the National Lottery Trust, Valerie Barber, BBC Children in Need, Bruderhof Community, Casey Trust, Charles Hayward Foundation, City Bridge Trust, Comic Relief Community Fund, DWF Foundation, Henry Smith Charity, Lloyds Bank Foundation, London Catalyst, London Community Response Fund, Martin Lewis Coronavirus Fund, MIND, Plaistow South Big Local, SERCO Foundation, Swire Charitable Trust, Stratford Rotary Club, Tampon Tax Community Fund, Tesco Bags of Help, The Childhood Trust, and Trusthouse Charitable Foundation.

Financial review

The financial transactions for the year and the financial position at the end of the year are summarised in the attached accounts. The trustees consider the financial position to be satisfactory.

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and nine months' expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the trust's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

ALTERNATIVES TRUST EAST LONDON

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

The trust was established by a charitable trust deed on 20 April 2004.

The trustees who served during the year and up to the date of signature of the financial statements were:

Howard Chapman	(Resigned 22 April 2021)
Christopher Andrew	
Christina Baby	
John Coombs	
Sarah Moriah	(Resigned 18 June 2020)
Francesca Ojefua	
Andrew Pople	
Rev Ann Easter	(Appointed 19 February 2021)
Rebecca Watherston	(Appointed 1 January 2021)

New trustees are appointed by the agreement of the existing trustees.

The trustees meet normally four times a year to oversee the charity's work. Day-to-day operations are dealt with by the paid, freelance professional and volunteer staff.

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

Rev Ann Easter

Trustee

Dated: 7th October 2021

ALTERNATIVES TRUST EAST LONDON

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ALTERNATIVES TRUST EAST LONDON

I report to the trustees on my examination of the financial statements of Alternatives Trust East London (the trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of 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 trust'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Richard F Hopper

Chartered Accountant
Chinthurst
30 St Stephens Hill
Launceston
Cornwall
PL15 8HN

Dated: 20th October 2021

ALTERNATIVES TRUST EAST LONDON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
<u>Income from:</u>					
Donations and legacies	3	98,537	218,814	317,351	227,578
Incoming resources for charitable activities	4	6,939	-	6,939	22,149
Investments	5	-	-	-	1
Total income		105,476	218,814	324,290	249,728
<u>Expenditure on:</u>					
Raising funds	6	7,336	-	7,336	6,569
Charitable activities	7	77,347	183,275	260,622	257,267
Total resources expended		84,683	183,275	267,958	263,836
Net incoming/(outgoing) resources before transfers		20,793	35,539	56,332	(14,108)
Gross transfers between funds		13,631	(13,631)	-	-
Net income/(expenditure) for the year/ Net movement in funds		34,424	21,908	56,332	(14,108)
Fund balances at 1 January 2020		125,819	48,857	174,676	188,784
Fund balances at 31 December 2020		160,243	70,765	231,008	174,676

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

All income and expenditure derive from continuing activities.

ALTERNATIVES TRUST EAST LONDON

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Fixed assets					
Tangible assets	12		35,569		39,681
Current assets					
Debtors	13	10,869		10,645	
Cash at bank and in hand		262,446		207,407	
		<u>273,315</u>		<u>218,052</u>	
Creditors: amounts falling due within one year	14	(6,156)		(1,918)	
Net current assets			267,159		216,134
Total assets less current liabilities			302,728		255,815
Deferred income	15		(71,720)		(81,139)
Net assets			<u>231,008</u>		<u>174,676</u>
Income funds					
Restricted funds	16		70,765		48,857
<u>Unrestricted funds</u>					
Designated funds	17	85,355		85,355	
General unrestricted funds		<u>74,888</u>		<u>40,464</u>	
			160,243		125,819
			<u>231,008</u>		<u>174,676</u>

The financial statements were approved by the Trustees on 7th October 2021

John Coombs
Trustee

Rev Ann Easter
Trustee

ALTERNATIVES TRUST EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Alternatives Trust East London is an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's constitution, the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

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

1.4 Incoming resources

Income is recognised when the trust 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 trust 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 trust 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.

1.5 Resources expended

Expenditure is recognised in the accounts at the time when a liability to make payment is incurred. General support costs are allocated to activities in proportion to the respective levels of direct costs.

ALTERNATIVES TRUST EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

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:

Leasehold improvements	10% p.a. on cost
Fixtures, fittings & equipment	25% p.a. on net value
Computers	25% p.a. on cost

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 net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The trust 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 trust's balance sheet when the trust 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.

ALTERNATIVES TRUST EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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 trust's contractual obligations expire or are discharged or cancelled.

1.10 Retirement benefits

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

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the trust'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.

ALTERNATIVES TRUST EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2020	Total 2019
	£	£	£	£
Donations and gifts	55,466	-	55,466	40,755
Legacies receivable	872	-	872	-
Grants income	42,199	218,814	261,013	186,823
	<u>98,537</u>	<u>218,814</u>	<u>317,351</u>	<u>227,578</u>
For the year ended 31 December 2019	<u>44,665</u>	<u>182,913</u>		<u>227,578</u>

The trustees gratefully acknowledge donation income from various individuals and churches.

The trustees gratefully acknowledge grant income from the following:

£40,000	Tudor Trust
£35,000	City Bridge Trust
£34,100	Henry Smith Charity
£33,028	BBC Children in Need
£20,000	Trusthouse
£10,000	Swire Charitable Trust
£9,301	Mind
£6,500	East End Community Foundation
£5,000	Awards for All
£5,000	Martin Lewis
£4,500	Childhood Trust
£3,000	DWF Foundation
£2,400	Charles Haywood
£1,250	London Catalyst
£500	Comic Relief

4 Incoming resources for charitable activities

	Other income	Charitable trading income	Total 2020	Total 2019
	£	£	£	£
Consultancy and training fees	682	-	682	600
We Are Family Enterprise income	289	1,368	1,657	15,994
Charitable rental income	4,600	-	4,600	5,555
	<u>5,571</u>	<u>1,368</u>	<u>6,939</u>	<u>22,149</u>

ALTERNATIVES TRUST EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

5 Investments

	Total	Unrestricted funds
	2020	2019
	£	£
Interest receivable	-	1
	<u> </u>	<u> </u>

6 Raising funds

	Unrestricted funds	Total
	2020	2019
	£	£
<u>Costs of generating income</u>		
Fundraiser's fee	-	6,569
Staff costs	7,336	-
	<u> </u>	<u> </u>
Costs of generating income	7,336	6,569
	<u> </u>	<u> </u>
	<u>7,336</u>	<u>6,569</u>

ALTERNATIVES TRUST EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

7 Charitable activities

	Alt-Ed Talks 2020 £	Centre and We Are Family 2020 £	Total 2020 £	Total 2019 £
Staff costs	3,797	160,957	164,754	147,584
Direct project costs	-	20,404	20,404	31,086
Donations to beneficiaries	-	-	-	662
	<u>3,797</u>	<u>181,361</u>	<u>185,158</u>	<u>179,332</u>
Grant funding of activities (see note 8)	-	5,193	5,193	736
Share of support costs (see note 9)	-	68,987	68,987	74,720
Share of governance costs (see note 9)	-	1,284	1,284	2,479
	<u>3,797</u>	<u>256,825</u>	<u>260,622</u>	<u>257,267</u>
Analysis by fund				
Unrestricted funds	3,797	73,550	77,347	71,600
Restricted funds	-	183,275	183,275	185,667
	<u>3,797</u>	<u>256,825</u>	<u>260,622</u>	<u>257,267</u>
For the year ended 31 December 2019				
Unrestricted funds	101	71,499		71,600
Restricted funds	7,508	178,159		185,667
	<u>7,609</u>	<u>249,658</u>		<u>257,267</u>

8 Grants payable

	2020 £	2019 £
Grants to individuals	5,193	736
	<u>5,193</u>	<u>736</u>

ALTERNATIVES TRUST EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

9 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Staff costs	22,148	-	22,148	25,283	-	25,283
Depreciation	8,827	-	8,827	9,492	-	9,492
Administrative costs	10,152	-	10,152	14,200	-	14,200
Premises costs	27,860	-	27,860	25,745	-	25,745
Accountancy	-	1,284	1,284	-	900	900
Annual Report	-	-	-	-	1,579	1,579
	<u>68,987</u>	<u>1,284</u>	<u>70,271</u>	<u>74,720</u>	<u>2,479</u>	<u>77,199</u>
Analysed between Charitable activities	<u>68,987</u>	<u>1,284</u>	<u>70,271</u>	<u>74,720</u>	<u>2,479</u>	<u>77,199</u>

Governance costs includes payments to the independent examiner of £1,284 (2019- £900) for independent examination and accountancy fees.

10 Trustees

Dr Christopher Andrew received fees totalling £4,300 for the year for professional services provided to the charity as approved by the other trustees. Apart from that none of the trustees (or any persons connected with them) received any remuneration or significant reimbursement of expenses during the year.

11 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Direct activities	10	9
Managerial	1	1
Total	<u>11</u>	<u>10</u>
Employment costs	2020 £	2019 £
Wages and salaries	185,372	163,170
Social security costs	6,088	7,239
Other pension costs	2,778	2,458
	<u>194,238</u>	<u>172,867</u>

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

ALTERNATIVES TRUST EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

12 Tangible fixed assets

	Leasehold improvements	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£
Cost				
At 1 January 2020	32,809	9,910	23,956	66,675
Additions	-	3,630	(5,307)	(1,677)
At 31 December 2020	32,809	13,540	18,649	64,998
Depreciation and impairment				
At 1 January 2020	5,628	8,373	12,993	26,994
Depreciation charged in the year	3,278	1,282	(2,125)	2,435
At 31 December 2020	8,906	9,655	10,868	29,429
Carrying amount				
At 31 December 2020	23,903	3,885	7,781	35,569
At 31 December 2019	27,181	1,537	10,963	39,681

13 Debtors

	2020 £	2019 £
Amounts falling due within one year:		
Other debtors	4,521	5,445
Prepayments and accrued income	6,348	5,200
	10,869	10,645

14 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	2,813	-
Other creditors	1,890	-
Accruals and deferred income	1,453	1,918
	6,156	1,918

15 Deferred income

	2020 £	2019 £
Grants for next financial year	71,720	81,139

ALTERNATIVES TRUST EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

16 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 January 2019	Incoming resources	Resources expended	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£	£	£
Alt-Ed Talks	4,105	3,403	(7,508)	-	3,797	-	-	3,797
We Are Family support workers	-	26,130	(26,130)	-	29,833	(21,516)	-	8,317
Other We Are Family	20,631	110,580	(111,084)	20,127	138,344	(132,384)	(13,631)	12,456
Hardship	1,350	-	(662)	688	1,250	(250)	-	1,688
Centre Manager	2,654	32,800	(35,345)	109	34,100	(17,441)	-	16,768
Buildings, equipment etc	22,871	10,000	(4,938)	27,933	-	(4,946)	-	22,987
Covid relief	-	-	-	-	11,500	(6,748)	-	4,752
	<u>51,611</u>	<u>182,913</u>	<u>(185,667)</u>	<u>48,857</u>	<u>218,824</u>	<u>(183,285)</u>	<u>(13,631)</u>	<u>70,765</u>

ALTERNATIVES TRUST EAST LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

17 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2019	Movement in funds Incoming resources	Balance at 1 January 2020	Movement in funds Incoming resources	Balance at 31 December 2020
	£	£	£	£	£
Development fund	85,355	-	85,355	-	85,355
	<u>85,355</u>	<u>-</u>	<u>85,355</u>	<u>-</u>	<u>85,355</u>

18 Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:						
Tangible assets	14,124	21,445	35,569	13,182	26,499	39,681
Current assets/ (liabilities)	217,839	49,320	267,159	121,677	94,457	216,134
Provisions and deferred income	(71,720)	-	(71,720)	(9,040)	(72,099)	(81,139)
	<u>160,243</u>	<u>70,765</u>	<u>231,008</u>	<u>125,819</u>	<u>48,857</u>	<u>174,676</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2019 - none).