

# **Alternatives Trust East London**

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

Charity registration - 1103724



## Contents

Legal and administrative information	4
Trustees annual report	5
Objectives and activities	5
Achievements and performance in the year	5
Structure, governance & management	9
Financial review	10
Statement of Board of Trustees' responsibilities	10
Independent examiner's report	12
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16

## 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, Ashted 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 '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: 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

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

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

**Balance sheet**

As at 31 March 2024

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

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

	<b>Unrestricted Funds Year ended 31 Mar 2024 £</b>	<b>Restricted Funds Year ended 31 Mar 2024 £</b>	<b>Total Funds Year ended 31 Mar 2024 £</b>
Grants	50,276	231,754	<b>282,030</b>
Donations	23,539	1,073	<b>24,612</b>
	<b>73,815</b>	<b>232,827</b>	<b>306,642</b>
	<b>Unrestricted Funds Year ended 31 Mar 2023 £</b>	<b>Restricted Funds Year ended 31 Mar 2023 £</b>	<b>Total Funds Year ended 31 Mar 2023 £</b>
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

	<b>Unrestricted Funds Year ended 31 Mar 2024 £</b>	<b>Restricted Funds Year ended 31 Mar 2024 £</b>	<b>Total Funds Year ended 31 Mar 2024 £</b>
Charitable rental income	166	-	<b>166</b>
Consultancy and training	22,649	-	<b>22,649</b>
Other charitable income	6,746	-	<b>6,746</b>
	<b>29,561</b>	<b>-</b>	<b>29,561</b>
	<b>Unrestricted Funds Year ended 31 Mar 2023 £</b>	<b>Restricted Funds Year ended 31 Mar 2023 £</b>	<b>Total Funds Year ended 31 Mar 2023 £</b>
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
	£	£	£	£
<b>Expenditure on:</b>				
Raising funds	7,943	346	3,594	11,883
Charitable activities	189,979	42,922	100,993	333,894
	<b>197,922</b>	<b>43,268</b>	<b>104,587</b>	<b>345,777</b>

	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
	£	£	£	£
<b>Expenditure on:</b>				
Raising funds	8,257	891	3,635	12,783
Charitable activities	191,664	35,419	90,240	317,323
	<b>199,921</b>	<b>36,310</b>	<b>93,875</b>	<b>330,106</b>

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:

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

6. Expenditure on raising funds

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

	<b>Unrestricted Funds Year ended 31 Mar 2023 £</b>	<b>Restricted Funds Year ended 31 Mar 2023 £</b>	<b>Total Funds Year ended 31 Mar 2023 £</b>
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
	<b>128,646</b>	<b>205,248</b>	<b>333,894</b>

	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
	<b>94,988</b>	<b>222,335</b>	<b>317,323</b>

## 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
	<b>224,693</b>	<b>227,950</b>

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**

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

**10. Debtors and prepayments**

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

**11. Creditors: amounts falling due within one year**

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

Deferred income consists of the following grant income:

	<b>Total funds 31 Mar 2024 £</b>	<b>Total funds 31 Mar 2023 £</b>
As at 1 April 2023	<b>49,821</b>	41,912
Amounts released in year	<b>(49,821)</b>	(41,912)
Amounts deferred in year	<b>3,333</b>	49,821
As at 31 March 2024	<b>3,333</b>	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 £
<b>Restricted funds</b>					
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
<b>Total restricted</b>	<b>64,831</b>	<b>232,827</b>	<b>(205,248)</b>	<b>(38,792)</b>	<b>53,618</b>
<b>Unrestricted</b>					
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
	<b>134,802</b>	<b>103,376</b>	<b>(140,529)</b>	<b>38,792</b>	<b>136,441</b>
	<b>199,633</b>	<b>336,203</b>	<b>(345,777)</b>	<b>-</b>	<b>190,059</b>

## 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
	£	£	£	£	£
<b>Restricted funds</b>					
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)	-	-
<b>Total restricted</b>	<b>44,111</b>	<b>243,055</b>	<b>(222,335)</b>	<b>-</b>	<b>64,831</b>
<b>Unrestricted</b>					
General	79,017	100,044	(104,865)	-	74,196
Development fund	63,512	-	(2,906)	-	60,606
	<b>142,529</b>	<b>100,044</b>	<b>(107,771)</b>	<b>-</b>	<b>134,802</b>
	<b>186,640</b>	<b>343,099</b>	<b>(330,106)</b>	<b>-</b>	<b>199,633</b>

**13. Analysis of net assets**

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

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

**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:

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

