HIBISCUS INITIATIVES LTD

England & Wales · Charity number 1104094

Details

Other names	FPWP HIBISCUS LIMITED, HIBISCUS
Status	Registered
Legal form	Charitable company
Company number	04533442
Registered	2004-06-02
Register	View on the Charity Commission register

Contact

Address	Hibiscus Initiatives Lion House Red Lion Street WC1R 4NA
Phone	02076974120
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Website	www.hibiscusinitiatives.org.uk

Activities

Objects: (A) TO RELIEVE THE POVERTY AND THE PHYSICAL AND MENTAL SICKNESS AND DISTRESS OF WOMEN, PARTICULARLY THOSE WHO HAVE SUFFERED ANY LEGAL RESTRICTION ON THEIR LIBERTY IN ANY PENAL OR CORRECTIONAL ESTABLISHMENT OR WHO HAVE BEEN CHARGED WITH OR CONVICTED OF A CRIMINAL OFFENCE.(B) TO ADVANCE PUBLIC EDUCATION ABOUT SUCH WOMEN(C) TO UNDERTAKE ANY OTHER CHARITABLE OBJECT

Activities: The charity aims to relieve the poverty and the physical and mental illness and distress of women, particularly those who have suffered any legal restriction to their liberty or who have been charged or convicted of a criminal offence. Hibiscus Initiatives' undertakes welfare advice, advocacy, and international resettlement work with women in prison, detention and in the community.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE UNITED KINGDOM AND JAMAICA
- Central Bedfordshire
- Durham
- Kent
- Peterborough City
- West Sussex
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£980,918	£1,387,798	£512,065	27
2024-03-31	£1,873,894	£1,815,182	£918,946	31
2023-03-31	£1,163,590	£1,603,654	£860,234	29
2022-03-31	£1,442,861	£1,392,539	£735,872	26
2021-03-31	£1,374,566	£1,357,929	£685,550	26

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Trustees

Name	Role	Appointed
Therese Prince	Chair	2024-05-20
Anne Noreen Langton		2021-02-22
Annette Man Kwan So		2021-02-22
Elanor Lee		2024-09-16
Farzana Alam		2024-09-16
Klara Skrivankova		2021-02-22
Laila Aziz		2024-02-05
Lara Fatah		2024-09-16
Lutendo Wigman		2024-09-16
Rosalyn Akar Grams		2021-02-22
Roselin Mgbezeh		2017-11-27

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HIBISCUS INITIATIVES LTD

England & Wales - Charity number 1104094

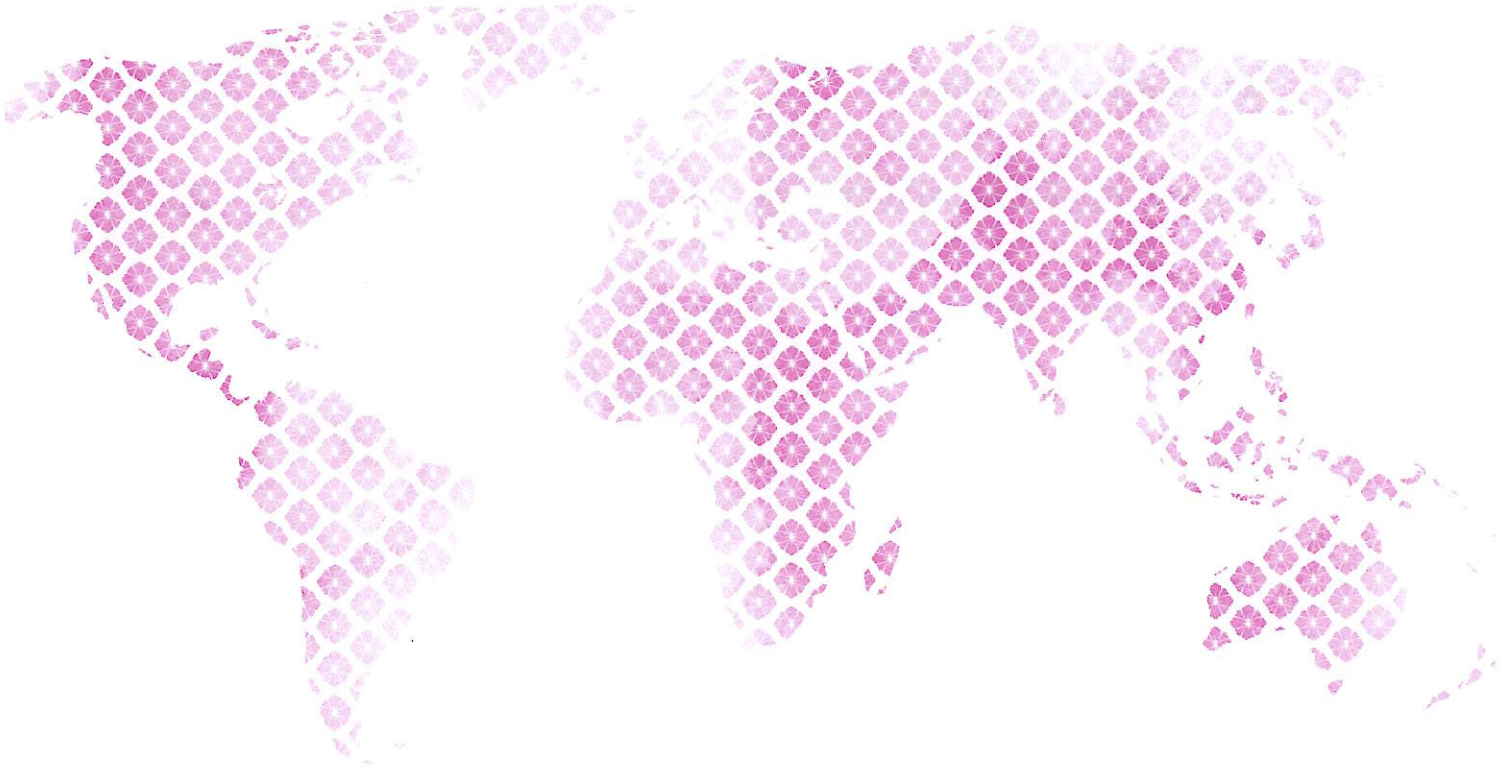
Accounts

Hibiscus

Charity Registration No. 01104094
Company Registration No. 04533442 (England and Wales)

A Company limited by guarantee not having a share capital
and a registered charity

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025



Hibiscus

Charity Registration No. 01104094
Company Registration No. 04533442 (England and Wales)

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Hibiscus

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Therese Prince (Chair, appointed 20.05.24) Farzana Alam (Treasurer, appointed 16.09.24) Rosalyn Akar Grams Annette Man Kwan So Anne Noreen Langton Michael Greenwood (Treasurer, resigned 30.09.24) Laila Aziz Lara Fatah (appointed 16.09.24) Elanor Lee (appointed 16.09.24) Roselin Mgbezeh (professionally known as Roz Morrison) Klara Skrivankova Lutendo Wigman (appointed 16.09.24)
Chief Executive	Baljit Banga
Secretary	**Gabriela Quevedo**
Charity number	01104094
Company number	04533442
Principal address and registered office	Lion House, Red Lion Street London WC1R 4NA
Auditors	Kingston Burrowes Audit Ltd Statutory Auditors 308 Ewell Road Surbiton KT6 7AL

TRUSTEES' REPORT

The Trustees present their Report and Financial Statements for the year ended 31 March 2025.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", Charities Act 2011, Companies Act 2006 and UK Generally Accepted Accounting Practice. In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by Section 415A of the Companies Act 2006.

Objectives

The key charity objectives of Hibiscus Initiatives, hereinafter referred to as Hibiscus, are:

- Provide trauma-informed support to Black and minoritised migrant women who are in contact with the criminal justice and immigration systems and who have been subjected to violence (VAWG) to rebuild their lives.
- Create safe access to opportunities in employment, education and other training and development to enable them to live independently addressing their economic wellbeing.
- Support the rights of Black and minoritised migrant women through advocacy and other representations in furtherance of the charitable objectives.

Our Vision

To build a fair and just society where inequalities are eliminated from the criminal justice and immigration systems and where women can live their lives free from violence and harm.

Our Mission

Hibiscus enables Black and minoritised migrant women interacting with the immigration and justice systems who have also been subjected to VAWG to rebuild their lives. Our mission includes:

- Provide advocacy, support and specialist services to Black and minoritised migrant women.
- Enable informed choices.
- Promote social justice and respect.
- Support positive relationships free from violence and harm and support health and mental wellbeing.
- Enable Black and minoritised migrant women to build their resources to support their economic independence.
- Reduce social and structural inequalities that adversely impact women.
- Continue to develop as an anti-racist organisation working towards racial justice for Black and minoritised migrant women.
- influence change in the criminal justice and immigration systems working towards a fairer and just society.

Our Values

- Integrity: Work proactively reflecting our values and centring social justice and equality in all we do.
- Respect: Uplift women (services users, staff, colleagues and stakeholders) ensuring their voices and representations are valued and elevated towards our mission, vision and values.
- Equality: Work to eradicate barriers for Black and minoritised migrant women.

- Inclusive: Centre lived experience in meaningful and transformative ways working to address the harms of racism and social injustices and creating safe space where women can thrive.

Activities

Hibiscus is the UK's leading organisation working with Black, minoritised and migrant women in contact with the immigration and Criminal Justice System (CJS) and addressing VAWG. We are an intersectional feminist organisation led by and for the women we support. We work in trauma-informed and holistic ways to prevent repeat and secondary victimisation providing women with the support they need to rebuild their lives. We deliver our work in the following areas:

Community and Women's Centre

- Trauma-informed support and specialist advocacy and advice services to women in the community.
- Safe Homes housing project addressing the needs of migrant women.
- Specialist courts advocacy and rights-based services interacting directly with women.
- Specialist project supporting young women interacting with the systems.

Criminal Justice

- Specialist advocacy to Black, minoritised and migrant women in prisons.
- Intensive trauma-informed support through the holistic WrapAround and Through the Gate projects dedicated to supporting women in the community, after they have left incarceration.
- Specialist welfare support.

Policy and Public Affairs

- Influencing policy and public perception of migrant women and continuous engagement in public affairs to achieve a shift in policy inclusive of diverse perspectives.
- Working to end the intersectional discrimination that Black and minoritised migrant women's experience in the immigration and CJS.
- Addressing VAWG from an intersectional lens through the policy landscape.
- Anti-trafficking advocacy and influencing work centring VAWG.

As reflected in the work above, Hibiscus exists to provide advocacy, advice, support and specialist services to empower Black and minoritised migrant women to enable informed choices and positive change. This work is done by elevating women's rights through social justice and by directly supporting women through VAWG. Support takes many forms and can include trauma-informed support including legal advice/representation; support addressing the harms of VAWG; direct advocacy to access social services including housing; mental health and well-being support; education and training; and help to safely settle into communities. Integral to our work is research from lived experience and decolonial perspectives, influencing, communication and awareness raising to work towards shifts in public perception and policy.

TRUSTEES' REPORT

The Trustees, in making decisions about the activities, have had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant. All activities are considered by the Trustees to be in the public benefit.

All of our funders require ongoing and end of project reports and have been satisfied that the outcome requirements have been met or exceeded.

Achievements and Performance

COMMUNITY AND WOMEN'S CENTRE

"Thank you for taking the time to speak to me like a human." (Service User)

"I want to thank you for support and care and for your help too. Luckily, I am out now and back in London but I am still in shock for all that happened to me… I appreciate too much your interest and your help. Thanks again for everything you have done for me." (Service User)

Our community team provides specialist, trauma-informed support to Black and minoritised migrant women affected by the criminal justice system, immigration restrictions and/or are survivors of VAWG including trafficking, modern slavery, sexual violence and rape across the Greater London area. We continue to see a heightened level of need from women accessing casework support, with continued delays to immigration decisions, tribunals, and criminal justice proceedings, and consequent impact on women's practical situations, including mental and emotional health. Recent legislation including the Nationality and Borders Act and Illegal Migration Act, and ongoing hostile rhetoric from the UK government surrounding migrants is resulting in many vulnerable women being left unprotected and their right to asylum and NRM applications under threat. Lack of suitable housing, financial destitution made worse by the rising cost of living, difficulties accessing legal support and mental health treatment are all key areas of concern.

Hibiscus Women's Centre continues to provide a safe space for Black and minoritised migrant women to come together, build connections and reduce isolation. Alongside our casework services we deliver a varied programme of activities, covering practical support and skills such as English classes or housing information workshops; wellbeing groups and activities to build empowerment and agency such as the intersectional feminism discussion group.

The Women's Centre has identified housing as a key issue for women accessing support. The Safe Housing Project for women addresses the lack of safe and suitable accommodation for Black and minoritised migrant women through a combination of specialist housing advocacy, working with housing providers to improve practice, and influencing positive changes to policy to increase housing options for migrant women. Additionally, we work to empower women with lived experience of insecure housing or homelessness to partner in creating change.

Partnership working is an essential element of the Women's Centre. This year we worked with Street Talk – providing individual trauma-informed counselling to women who have experienced trafficking or modern slavery and the Protea Clinic – a partnership with law students at King's College, London, and solicitors at Hammersmith and Fulham Law Centre, and Sutovic and Hartigan to offer one-off immigration legal advice

Courts Advocacy Service

Launched in November 2023, the Courts project provides specialist advice and advocacy to Black and minoritised migrant women appearing as defendants at Westminster Magistrates Court. Two part-time project workers provide

women with information and support to understand and navigate the Courts process and conduct an initial needs assessment to identify and refer women to appropriate support, which may include Hibiscus' community or prison services.

CRIMINAL JUSTICE SERVICES

Hibiscus' criminal justice services are made up of work in prisons and detention. The team provides holistic trauma-informed support to Black and minoritised migrant women in HMP Peterborough, HMP Downsview and HMP Bronzefield. The service also provides Through-the-Gate support for women as they leave prison and Wraparound support for women on probation across London. Alongside our weekly prison visits, we operate a phone helpline service 1 day per week for women so they could contact us between visits.

Wraparound

Our WrapAround Service provides holistic, wraparound support to migrant women in contact with the criminal justice system across all London boroughs. The service is jointly funded by the Ministry of Justice and Mayor's Office on Policing and Crime (MOPAC), in partnership with Advance Charity, Women in Prison and Pecan. Women may be referred by probation, on release from prison, or can self-refer, and receive up to 12 months intensive support from one of our Wraparound Project Workers before being closed or referred on to our community team if they need further ongoing support. Women with criminal convictions face barriers when seeking employment, and the Wraparound service offers women a fair chance to access courses and training and gain employment. Over the year, many service users took part in employment programmes.

Detention

The Hibiscus team provides specialist welfare support to Black and minoritised migrant women held in Yarl's Wood. Hibiscus stopped supporting women at Derwentside in August 2023, the Sahara Unit closed in November 2023, and Gatwick PDA temporarily closed in January 2024. This coincided with Hibiscus' decision to end its contract with the Home Office at the end of the financial year. In light of these changes, our focus shifted to ensure a smooth exit strategy, and the team continued to provide essential services to those detained, striving to effectively address their complex needs.

Specialist Advocacy and Advice Services to Women in Prisons

We continue to work with migrant women in three prisons: HMP Bronzefield, HMP Peterborough and HMP Downview. During the year, Hibiscus recruited two new members of staff to the team, including a specialist Through-the-Gate project worker. We continue to visit each prison weekly to provide individual advice, advocacy and emotional support to migrant women as well as delivering workshops and group activities. We also operate a phone helpline service one day per week for women from HMP Peterborough to contact us for additional support between visits and since January, we have expanded this to cover all 3 prisons.

POLICY AND PUBLIC AFFAIRS

Hibiscus' Policy and Public Affairs team works to influence policy change to improve access to rights of Black and minoritised migrant women in contact with the criminal justice and immigration systems and who are subjected to VAWG. Hibiscus seeks to influence policy change from the frontline by putting at the forefront our service users' expertise in a meaningful way. We advocate for change by engaging in different policy processes involving research

and engagement with key decision makers and stakeholders. Working in partnership with organisations in the third sector and service users we seek to improve the policy and practices affecting Black and minoritised migrant women, both highlighting issues in the UK and internationally. Our work focuses on the following issues:

- Reducing homelessness and poverty amongst Black and minoritised migrant women.
- Better recognition and care for victims/survivors of all forms of VAWG including trafficking, modern slavery, sexual violence and rape among other experiences.
- Addressing racial inequalities in the criminal justice and immigration systems.
- Reducing imprisonment and detention of migrant women, including advocating for community-based alternatives to incarceration.
- Ending the discrimination that Black and minoritised migrant victim/survivors of violence against women and girls experience when seeking support and justice.

The Policy and Public Affairs team has been working on the following activities:

Housing Project

This was a busy period for our advocacy work in housing. We launched our new report *Unsafe, Insecure: Barriers to Safe Housing for Black and Minoritised Migrant Women and their Children*. The report is the result of evidence gathered over the last two years, including data collected through conversations with Hibiscus's frontline caseworkers, our service users, and an analysis of our casework data. The report featured in the Inside Housing Magazine, Chattered Institute of Housing and the Russell Webster's website. The findings and recommendations are currently being used to shape collaborative work to ensure the protections provided by the Renters' Rights Bill, which is currently moving through Parliament, are accessible to Black and minoritised migrant women.

Violence Against Women and Girls (VAWG)

Violence Against Women and Girls is a pervasive and prevalent issue in society. For Black and minoritised migrant women, the experiences of VAWG are often coupled with experiences of institutional and structural violence and exclusion from support. For our service users, disbelief and criminalisation are directly linked to intersectional and systemic racism worsened by hostile and punitive immigration policies. Furthermore, we have identified that the experiences and needs of Black and minoritised migrant women in contact with the criminal justice and immigration systems are often overlooked in mainstream debates. In this context, we have actively increased our presence within the VAWG sector. At an international level, in March 2024 we attended the 140th Session of the Human Rights Committee to review the UK government's international commitments in Geneva. We presented evidence before the Human Rights Committee on the harmful impact of hostile environment policies on the women we support. This experience allowed us to meet with key stakeholders including the Special Rapporteur on VAWG.

Anti-Trafficking Work

One aspect of our work to address VAWG is anti-trafficking. Through our collaborative work to increase Hibiscus's visibility within the anti-trafficking sector, we were introduced to the HMPSS Head of Anti-Slavery and Human Trafficking, through colleagues from the Human Trafficking Foundation. Our engagement has been positive, and we were invited to present at the HMPSS Modern Slavery and Human Trafficking Conference held at the Ministry of Justice. Hibiscus's Anti-Trafficking Officer spoke alongside colleagues from the International Organisation for Migration (IOM) and researchers from the University of Essex in a session focused on identifying and supporting

victims/survivors of modern slavery. We are also looking into the possibility of Hibiscus providing training for prison staff, specifically focused on meeting the needs of Black and minoritised communities.

Women's Justice Reimagined Project

This collaboration works to end intersectional discrimination in the CJS for Black and minoritised and migrant women. Our partnership work alongside Muslim Women in Prison, Zahed Mubarek Trust, Criminal Justice Alliance, Agenda Alliance and Women in Prison, has undertaken a strategic review and consultation, adopting the new name Women's Justice Reimagined: campaigning for intersectional justice for her. Women with lived-experience were included in this process to ensure their representation and expertise was considered.

Engagement with Ministry of Justice and Home Office

One of the earliest challenges for the new Labour government has been addressing the prison crisis. In this context, there have been increasing calls for alternative approaches to custodial sentences, particularly for women. In recent months, we have seen positive announcements from the Ministry of Justice. In September, the Lord Chancellor announced the establishment of the Women's Justice Board, aimed at reducing the number of women in custody by prioritising early intervention and addressing the root causes of offending. Since this announcement, we have engaged with the Ministry of Justice and the Home Office through stakeholder meetings, as Ministers from both departments will serve on the Board. Our primary message has been to ensure that the experiences of Black and minoritised migrant women are not overlooked or excluded from new proposals for women in prison. The Board will work together with the Women in Justice Partnership Delivery Group.

Independent Sentencing Review

More recently, the government launched the long-awaited Sentencing Review. However, in light of the review, we face a particular challenge in supporting migrant women who have offended. In a House of Commons debate, on the issue of so-called foreign national offenders, the use of early removal schemes was suggested, which could be detrimental to our service users. We are currently working to develop a strategy to address the overlap between experiences within the CJS and immigration processes. In November, we met with civil servants from the Home Office and the Ministry of Justice to express our concerns about the risks of excluding Black and minoritised migrant women from these policy processes. Our partnership project Women's Justice Reimagined has become especially relevant. We aim to involve partners and enhance collaboration to ensure that the experiences of intersectional discrimination faced by our service users in the CJS are not overlooked. With a view to influencing the Panel, in March 2025 we hosted three members at our Women's Centre. The visit focused on showcasing the opportunities Women's Centres provide for support and community-based management of women, as well as the specific needs of women following release. We focused on the challenges faced by migrant women when criminalised, and the 'double penalty' they endure as a result of the hostile immigration environment policy; the challenges and opportunities encountered by staff working in Women's Centres urging for sustainable investment in Women's Centres; and we featured two women with lived experience speaking directly with the Panel.

Hibiscus

TRUSTEES' REPORT

A Snapshot on Performance Data from 1 April 2024 to 31 March 2025

A total of 654 women were supported across Hibiscus' services.

Hibiscus supported women from 82 countries of which 95% identified as Black and minoritised women and 40% came from the Global South.

40% of women were provided with practical support.

16% of women were provided with an immigration solicitor and/or referred to solicitors for further legal action.

454 women continues to receive support from Hibiscus during the year while 200 women achieved an outcome on their cases.

The key outcomes were:

80% received practical support covering a range of needs including help acquiring clothing, property-related support, recovery of legal documents and obtaining bank accounts.

27% were referred to external agencies for further specialist support and/or for follow-on support.

25% were provided support on housing-related support on matters such as maintaining or improving their current housing situation, making a housing application, support through temporary accommodation, move-on to private rented housing or a women's refuge.

19% were provided support through legal advisors and assisted with evidence gathering supporting their cases.

11% were supported through a change in status such as being granted immigration bail and provided with asylum support.

7% were supported to access benefits and welfare assistance.

Hibiscus

TRUSTEES' REPORT

Financial Review

Financial Risk and Management

The Trustees recognise that the main financial risk facing the charity is the potential inability to secure sufficient funding to sustain its core services. This risk has been heightened by the termination of the Home Office contract, which led to a reduction in some service delivery.

In response, the charity has taken proactive steps to manage its cost base, including reductions in staffing and overhead expenditure, while actively seeking alternative funding sources to sustain and develop its work. Fundraising activities are regularly reviewed, reserves are closely monitored, and the Finance & Compliance Sub-Committee updates the risk register quarterly, reporting directly to the Board. Operational and business risks are also assessed to ensure that appropriate mitigation measures remain in place.

Details of our funders are provided in Notes 2 and 3 to the financial statements.

Income and Expenditure

Total income for the year decreased by 47.7%, from £1,873,894 in 2023/24 to £980,918 in 2024/25. The reduction primarily reflects a fall in charitable income following the conclusion of several major funding streams, including:

- Termination of funding from the Home Office (£593k), National Lottery Fund (£84.5k), The Forward Trust (£54.7k), and MITE (£33.5k).
- Reductions in support from The Bell Foundation (£53.3k) and Esmée Fairbairn Foundation (£50k).

These decreases were partly offset by income from new funders, including Glasspool, which helped mitigate some of the overall reduction.

Expenditure also reduced in line with income, falling by 24%, from £1,815,183 to £1,387,797. However, as expenditure did not fall at the same rate as income, this resulted in a drawdown of £390,773 from reserves, comprising £27,048 from designated funds and the remainder from unrestricted reserve

Reserves and Funds

At 31 March 2025, the charity held total funds of £512,065 (2024: £918,946), made up as follows:

- Restricted funds: £4,988 (2024: £21,093)
- Designated funds: £194,952 (2024: £222,000)
- General (unrestricted) funds: £312,125 (2024: £675,853)

Restricted funds decreased by £16,106, as these were applied to specific donor-funded projects (see Note 16). Designated reserves reduced by £27,048 to cover contractual redundancy costs.

General reserves declined to £312,125, a net reduction of £363,725 after transferring £27,048 from designated reserves. Based on current expenditure levels, unrestricted reserves provide approximately five months' cover for operating costs, consistent with the Trustees' reserves policy.

TRUSTEES' REPORT

Outlook

The Trustees are satisfied that the charity remains in a stable financial position. Continued focus on income diversification, cost management, and reserves strengthening will support resilience against external funding pressures, enabling the charity to deliver its core mission effectively in the year ahead.

Our Strategy

This year, we have been reviewing our five-year strategy to ensure that our focus continues to meet the challenges ahead and to adjust our approach as we undergo change. Our work will continue to centre an intersectional feminist and anti-racist approach. We will also centre lived experience in both transformative and trauma-informed ways. As we work towards a new strategy, we will embed the VAWG lens to all aspects of our work with Black and minoritised migrant women impacted by the immigration and CJS. Our current strategy focuses on the following:

Theory of Change

We want to ensure that women who use our services achieve long-term outcomes that support their recovery and wellbeing and enable them to rebuild their lives. This also means ensuring safety and independence and reduced risks from repeat and secondary victimisation. Our theory of change embeds our values and centres the women we support. We understand that change to systems, structures and policies take time. We aim to take a realistic approach to the theory of change that addresses intersectionality and that is based on women's experiences of the systems and structures where they interact. We are also keen to document where things do not move in a positive direction and understand the negative impact on women in terms of the policies that impact their lives. Our theory is based on the following:

Lived Experience

We will continue to work directly with Black and minoritised migrant women at every point in the criminal justice and immigration systems, identifying and supporting them through their experiences and ensuring that we deliver the work embedding the VAWG lens. By centring our work on VAWG, we will ensure that obligations to women are met and that their experiences of VAWG form their interactions with systems in safe and empowering ways. To this end, lived experience representation must be informative and meaningful, and prevent trauma and harm caused by repetition of experience.

Practice

We will engage institutions within the criminal justice and immigration systems, and work with colleagues in the VAWG sector as well as anti-racist and social sectors, to help improve understanding, service provision and support to create fairer practices. By identifying victims/survivors of VAWG (trafficking, modern slavery, sexual violence and rape and other forms of violence and abuse including in conflict, war and post-conflict) we will ensure women are supported through trauma-informed approaches, advocacy, training, tools and resources. We will work to influence institutions to understand the needs of migrant women and implement better, fairer practices.

Hibiscus

TRUSTEES' REPORT

Policy

We will work collaboratively with other organisations to campaign for policy change. Hibiscus will provide evidence and the voice of Black and minoritised migrant women to influence policy and practice. By providing a platform for women subjected to VAWG and with experience of the criminal justice and immigration systems, we aim to positively influence policy and practice.

Public Opinion

We will provide communication platforms for Black and minoritised migrant women with lived experience to shape narratives and address negative media and create the shift in hostile policy that is needed. We will work to ensure honest, accurate, representative coverage in all forms of media about the experiences of migrant women. We will also ensure that any such engagement is safe and that harm is assessed during and post-engagement. We will take a proactive stance protecting the rights of migrant women.

Structure, Governance and Management

Hibiscus Initiatives is a company limited by guarantee without share capital incorporated on 12 September 2002 and registered with the Charity Commission on 2 June 2004 as a charity. Its governing rules are its Memorandum and Articles of Association.

Prior to its incorporation the charity had operated since 1986 as an unincorporated charity under the name Female Prisoners Welfare Project. On incorporation it became FPWP Hibiscus Limited and changed its name to Hibiscus Initiatives Ltd by special resolution on the 9 September 2013 (later dropping the "Ltd" on 20 November 2014). The Articles of Association were reviewed and updated during 2014 and formally adopted in October 2014.

While day to day responsibility is delegated to the Chief Executive, Baljit Banga and her senior leadership team, overall responsibility rests with the Board. Strategic decisions and those relating to conditions of employment for the Chief Executive and senior leadership team are made by the Board and where appropriate with the assistance of external professional experts.

The Chief Executive works closely with the Board and the senior leadership team. Senior staff each manage a team of skilled staff and send regular departmental reports on their projects' work to the Board members.

Hibiscus' administrative structure and governance arrangements are a crucial part of the organisation, driving performance and keeping delivery on track. We work to achieve the aims set out in the strategic plan and particular attention is paid to ensure staff training and support needs were met.

Hibiscus

TRUSTEES' REPORT

The Board of Trustees and Directors of the Company

Selection and appointment of trustees is governed by the charity's Articles of Association. The organisation requires that all trustees have a clear understanding of Black and minoritised migrant women's experiences including knowledge of the immigration and criminal justice systems and VAWG, and the needs and issues surrounding women in prison, including migrant women, those held in immigration removal centres in the UK, those released from both prisons and immigration removal centres, and issues surrounding VAWG as defined above.

The directors of the charitable company are its Trustees for the purposes of charity law. New Trustees are inducted into Hibiscus and made aware of the full range of their responsibilities. New Trustees are partnered with a more experienced Trustee for support, guidance and advice. The training and induction programme enables Trustees to learn about Hibiscus in a structured way so that they are able, from the start, to understand and subscribe to the charity's objectives. Reports on Hibiscus' activities are presented at each Board meeting, and this means that over time Trustees become familiar with the full range of work carried out by Hibiscus. Trustees attend Hibiscus events wherever possible and meet service users and key stakeholders.

Key management salaries are set as part of the overall staff salary structure by the Chief Executive and approved by the Board through the annual budget approval process. The Chief Executive's salary is set by the Board. Salary levels are set with reference to the skillset and experience that staff members need to have to carry out our charitable activities which is assessed annually.

Hibiscus

TRUSTEES' REPORT

Trustees' Responsibilities Statement

The Trustees, who are also directors of Hibiscus Initiatives for the purposes of Company Law, are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare Financial Statements for each financial year. Under Company Law, the Trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these Financial Statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP 2019 (FRS 102).
- Make judgements and estimates that are reasonable and prudent.
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, Kingston Burrowes Audit Ltd have expressed their willingness to continue in office and a resolution proposing their re-appointment will be put to the forthcoming Annual General Meeting.

Approval

This report was approved by the Trustees on 09 December 2025 signed on their behalf, by:

Therese Prince
Chair

Independent Auditor's Report to the Members of Hibiscus Initiatives

Opinion

We have audited the financial statements of Hibiscus Initiatives (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated.
If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Independent Auditor's Report to the Members of Hibiscus Initiatives (cont.)

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Hibiscus

Independent Auditor's Report to the Members of Hibiscus Initiatives (cont.)

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional skepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

K.C. Fisher

Kevin Fisher FCA (Senior Statutory Auditor)
For and on behalf of Kingston Burrowes Audit Ltd
Statutory Auditors
308 Ewell Road
Surbiton KT6 7AL

Dated 17 December 2025

STATEMENT OF FINANCIAL ACTIVITIES

Income and Expenditure Account for The Year Ended 31 March 2025

Accounts	Notes	Unrestricted funds		Restricted funds	Total 2025	Total 2024
		General funds GBP (£)	Designated fund GBP (£)	GBP (£)	GBP (£)	GBP (£)
Income from: -						
Donations and legacies	2	75,310	-	-	75,310	53,775
Charitable activities	3	156,548	-	731,937	888,485	1,808,035
Investment: bank deposit account interests		17,123	-	-	17,123	12,084
Total		**248,981**	**-**	**731,937**	**980,918**	**1,873,894**
Expenditure on:						
Raising funds	5	49,639	-	-	49,639	21,287
Charitable activities	6	590,115	-	748,044	1,338,158	1,793,895
Total		**639,754**	**-**	**748,044**	**1,387,798**	**1,815,182**
Net income/ (expenditure)		**(390,773)**	**-**	**(16,107)**	**(406,880)**	**58,712**
Transfer between funds	17	27,048	(27,048)	-	-	-
Net movement in funds		**(363,725)**	**(27,048)**	**(16,106)**	**(406,880)**	**58,712**
Reconciliation of funds: Total funds brought forward	16/17	675,852	222,000	21,094	918,945	860,234
Total funds carried forward		**312,127**	**194,952**	**4,986**	**512,065**	**918,946**

All income and expenditure are derived from continuing activities.

There were no recognised gains or losses for 2024 and 2025 other than those included in the Statement of Financial Activities.

The notes on pages 22 to 32 form part of these financial statements.

Hibiscus

Charity Registration No. 01104094
Company Registration No. 04533442 (England and Wales)

Balance Sheet as at 31 March 2025

Accounts	Notes	2025 GBP (£)	2025 GBP (£)	2024 GBP (£)	2024 GBP (£)
Current Assets:					
Debtors	12	69,018		251,055	
Cash at bank and in hand	13	520,504		820,235	
		589,522		1,071,290	
Liabilities: Creditors: amounts falling due within one year	14	77,457		152,344	
Net current assets			512,065		918,946
Total Net Assets			512,065		918,946
The funds of the charity:					
Restricted income	16		4,986		21,093
General funds	17	312,127		675,853	
Designated funds	18	194,952		222,000	
Total unrestricted funds		507,079		897,853	
Total charity funds			512,065		918,946

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Board on 9th December 2025 and signed on its behalf by:

Therese Prince
Chair

Farzana Alam
Trustee – Finance Lead

The notes on pages 22 to 32 form part of these financial statements.

STATEMENT OF CASH FLOWS AS AT 31MARCH 2025

	Note	2025 GBP (£)	2024 GBP (£)
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	20	**(316,854)**	**(21,956)**
Cash flows from investing activities:			
Bank deposit account interests		17,123	12,084
Net cash provided by/(used in) investing activities		**17,123**	**12,084**
Change in cash in the reporting period		(299,731)	(9,872)
Cash and cash equivalents at the beginning of the reporting period		820,235	830,107
Cash and cash equivalents at the end of the reporting period		**520,504**	**820,235**

The notes on pages 22 to 32 form part of these financial statements.

1. ACCOUNTING POLICIES

General information and basis of preparation

Hibiscus Initiatives is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The address of the registered office is given in the 'Legal and Administrative Information' on page 3 of this Trustees' Report and Financial Statements.

The charity constitutes a public benefit entity as defined by FRS 102.

The Financial Statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Financial Statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Income recognition

Items of income are recognised in the Financial Statements when all of the following criteria are met:
- the charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that the receipt of the income is considered probable; and;
- the amount can be measured reliably.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and that the amount can be measured reliably.

Expenditure is allocated to each activity where the costs relate directly to that activity. Support costs, including governance costs, that do not relate directly to any activity are apportioned to each activity on the basis of staff time.

Expenditure is included under the following headings:
- raising funds which comprises the costs associated with attracting voluntary donations and grants
- charitable activities which comprises the costs associated with running the various activities, services and,
- projects for the charity's beneficiaries

1. ACCOUNTING POLICIES (continued)

Fixed Assets and Depreciation

Tangible fixed assets costing in excess of £1,000 are capitalised and stated at cost less accumulated depreciation. Fixed assets acquired for a specific project are expensed in the year of purchase.

Depreciation is provided so as to write off the cost of fixed assets at the following annual rates:

Office equipment	25% reducing balance
Computer equipment	25% straight line

Fund accounting

Unrestricted general funds are those funds which are freely available for use in furtherance of the objects of the charity.

Designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Restricted funds are those funds which can only be used in accordance with the wishes of the donor, or which have been raised for a particular purpose.

Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the year to which they relate.

Debtors and Creditors

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of Financial Activities.

2 DONATIONS AND LEGACIES

	2025 GBP (£)	2024 GBP (£)
Unrestricted donations	75,310	53,775
Total donations and legacies	**75,310**	**53,775**

3 INCOME FROM CHARITABLE ACTIVITIES

	2025 GBP (£)	2024 GBP (£)
Restricted grants:		
Barrow Cadbury Trust	26,312	500
The Bell Foundation	4,042	57,390
Esmee Fairbairn Foundation	50,000	100,000
Esmee Fairbairn Foundation (Capacity Building)		7,795
The Forward Trust		54,657
R L Glasspool Trustee Limited	20,150	
John Ellerman Foundation	36,000	23,333
Justice Together	47,198	49,999
Lloyds Bank Foundation		15,921
MAN Charitable Trust	50,000	50,000
Ministry of Justice Core	82,599	103,713
Ministry of Justice Services Delivery (Courts)	52,778	60,858
National Lottery Fund Heritage		35,370
The National Lottery Community Fund		49,131
Oak Foundation	120,798	109,648
Advance and Women in Prison {Pan London)	72,461	71,040
Paul Hamlyn Foundation	21,597	40,883
The Clothworkers		10,000
Trust for London	19,543	14,750
Women's Centre- National Lottery	128,459	126,281
Total restricted grants	**731,937**	**981,270**

3 INCOME FROM CHARITABLE ACTIVITIES (continued)

	2025 GBP (£)	2024 GBP (£)
Serco (PDA)- provision of dedicated welfare services	71,900	77,799
Serco (SWS) provision of specialist welfare services	62,048	61,220
MITIE Care and Custody		33,533
Home Office		593,117
Total unrestricted contract income receivable	**133,948**	**765,669**
Other Unrestricted income	22,600	61,096
Total income from charitable activities	888,485	1,808,035

All the expenditures recognised in 2024 and 2025 were unrestricted.

4 NET INCOME / EXPENDITURE

	2025 GBP (£)	2024 GBP (£)
Operating surplus is stated after charging:		
Auditor's fee	3,000	3,000

5 COST OF RAISING FUNDS

	Direct Costs	Support costs	2025 GBP (£)	2024 GBP (£)
Fundraising activities	49,639	-	49,639	21,287

All the expenditure recognised in 2024 and 2025 was unrestricted and for support costs.

6 COST OF CHARITABLE ACTIVITIES

	Direct costs	Support costs	2025 GBP (£)	2024 GBP (£)
Support and advocacy to migrants affected by the criminal justice and immigration systems	£1,145,520	£192,638	£1,338,158	£1,793,895

Of the £1,793,895 expenditure recognised in 2024, £1,013,943 was charged to restricted funds and £779,952 was charged to unrestricted funds.

7 ANALYSIS OF DIRECT COSTS

	Raising Funds	Charitable Activity	2025 GBP (£)	2024 GBP (£)
Wages and salaries and subcontractor costs	49,639	927,152	976,791	1,164,683
Staff travel UK	-	11,457	11,457	52,063
Staff training and conferences	-	20,099	20,099	60,909
Overseas resettlement and travel	-	-	-	33,421
External consultancy	-	31,438	31,438	125,331
Recruitment	-	19,062	19,062	34,897
Other direct costs	-	136,312	136,312	130,183
	49,639	**1,145,520**	**1,195,159**	**1,601,487**

8 ANALYSIS OF SUPPORT COSTS

	Raising Funds	Charitable Activity	2025 GBP (£)	2024 GBP (£)
Office cost	-	111,118	111,118	105,134
Premises Costs	-	77,724	77,724	105,229
Governance cost (note 9)	-	3,797	3,797	3,332
	-	**192,639**	**192,639**	**213,695**

9 GOVERNANCE COSTS

	2025 GBP (£)	2024 GBP (£)
Audit fees	3,000	3,000
AGM/Annual review	765	214
Trustee training/membership	32	118
	3,797	**3,332**

10 TRUSTEE AND BOARD MEMBER EXPENSES

During the year there were no payments made to Trustees in respect of expenses (2024: nil).

11 STAFF COSTS

Total staff wages for the year excluding national insurance & pension were £862,249 (2024: £958,896).

Total social security costs for the year were £78,315 (2024: £88,902).

The average number of employees during the year was 27 (2024: 31).

The total employment benefits received by key management was £269,544 (2024: £227,792).

There was 1 employee with emoluments excess of £60,000 (2024: none).

No employee received monies by way of compensation for termination of employment (2024: none).

One Trustee/member of the Board received travel expenses reimbursement (2024: nil).

The charity operates a defined contribution pension scheme. Contributions during the year were £36,227 (2024: £34,009).

Under FRS 102, employee benefits include gross salary, benefits in kind, employer's national insurance and employer pension costs

12 DEBTORS

	2025 GBP (£)	2024 GBP (£)
Other debtors	10,223	7,755
Trade debtors	33,419	209,998
Pre-payments	18,517	12,914
Accrual income	6,860	20,388
	69,019	**251,055**

13 CASH AT BANK

	2025 GBP (£)	2024 GBP (£)
Bank - current account	105,491	122,024
Bank- deposit account	411,764	683,735
Cash in hand	3,249	14,476
	520,504	**820,235**

14 CREDITORS: AMOUNTS FALLING DUE WITHINONE YEAR

	2025 GBP (£)	2024 GBP (£)
Trade creditors	14,644	26,410
Sundry creditors and accruals	3,650	7,400
Deferred income	59,163	118,534
	77,457	**152,344**

Deferred income analysis

	2025 GBP (£)	2024 GBP (£)
Deferred income brought forward	118,534	267,511
Additions during the year	59,163	118,534
Amount released to income	(118,534)	(267,511)
Deferred income carried forward	59,163	118,534

Deferred income of £59,163 (2024: £118,534) included above relating to grant income received during the year but relating to future accounting period.

15 OPERATING LEASE COMMITMENTS

The following funds have been set aside out of general funds by the Trustees:

	2025 GBP (£)	2024 GBP (£)
Due within:		
One year	23,739	26,052
One to five years	-	-
	23,739	**26,052**

At 31 March 2025 the company had annual commitments of £23,739 (2024: £26,052) for rent of premises under non-cancellable operating leases which expire in July 2028 (notice period 6 months).

16 RESTRICTED FUNDS

The funds of the charity include restricted funds comprising the following unexpended balances of grants held on trusts to be applied to specific purposes:

At 31 March 2025	Balance at 01-Apr-24 GBP (£)	Income GBP (£)	Expenditure GBP (£)	Transfer between funds GBP (£)	Balance at 31-Mar-25 GBP (£)
Barrow Cadbury Trust	-	26,312	26,312	-	-
The Bell Foundation	-	4,042	4,042	-	-
Esmee Fairbairn Foundation	(22)	50,000	49,978	-	-
Esmee Fairbairn Foundation (Capacity)	4,500		4,500	-	-
R L Glasspool Trustee Limited		20,150	16,413		3,737
John Ellerman Foundation	2,811	36,000	38,813	-	-
Justice Together	-	47,198	47,198	-	-
MAN Charitable Trust	-	50,000	50,000	-	-
Ministry of Justice Core	(210)	82,599	82,388	-	-
Ministry of Justice Service (Courts)	6,001	52,778	58,779	-	-
Oak Foundation	-	120,798	119,548	-	1,250
Paul Hamlyn Foundation	(1,487)	21,597	20,110	-	-
Trust for London	9,441	19,543	28,984	-	-
Advance Charity and Women in Prison	59	72,461	72,520	-	-
National Lottery Community Fund– Women's Centre	-	128,459	128,459	-	-
	21,093	731,937	748,044	-	4,987

Full details of the purposes of these funds are in the Trustees report under the Financial Review section.

At 31 March 2024	Balance at 01-Apr-23 GBP (£)	Income GBP (£)	Expenditure GBP (£)	Transfer between funds GBP (£)	Balance at 31-Mar-24 GBP (£)
Barrow Cadbury Trust	5,897	500	6,397	-	-
The Bell Foundation	3,308	57,390	60,698	-	-
Esmee Fairbairn Foundation	20,397	100,000	120,419	-	(22)
Esmee Fairbairn Foundation (Capacity)	-	7,795	3,295	-	4,500
The Forward Trust	6,669	54,657	61,326	-	-
John Ellerman Foundation	-	23,333	20,522	-	2,811
Justice Together	7,282	49,999	57,281	-	-
Lloyds Bank Foundation	-	15,921	15,921	-	-
MAN Charitable Trust	-	50,000	50,000	-	-
Ministry of Justice Core	-	103,713	103,923	-	(210)
Ministry of Justice Service (Courts)	-	60,858	54,857	-	6,001
National Lottery Heritage Fund	1,983	35,370	37,353	-	-
National Lottery Community Fund	-	49,131	49,131	-	-
Oak Foundation	-	109,648	109,648	-	-
Paul Hamlyn Foundation	-	40,883	42,370	-	(1,487)
The Clothworkers	-	10,000	10,000	-	-
Trust for London	-	14,750	5,309	-	9,441
Advance Charity and Women in Prison	-	71,040	70,981	-	59
National Lottery Community Fund-Women's Centre	8,230	126,282	134,512	-	-
	53,766	**981,270**	**1,013,943**	**-**	**21,093**

17 UNRESTRICTED FUNDS

As at 31st March 2025:

	Balance at 01-Apr-24 GBP (£)	Income GBP (£)	Expenditure GBP (£)	Transfer between funds GBP (£)	Balance at 31-Mar-25 GBP (£)
General funds	675,853	248,981	639,754	27,048	312,128
Designated funds	222,000	-	-	(27,048)	194.952
Unrestricted funds	**897,853**	**248,981**	**639,754**	-	**507,080**

As at 31st March 2024:

	Balance at 01-Apr-23 GBP (£)	Income GBP (£)	Expenditure GBP (£)	Transfer between funds GBP (£)	Balance at 31-Mar-24 GBP (£)
General funds	603,083	892,624	801,239	(18,615)	675,853
Designated funds	203,385	-	-	18,615	222,000
Unrestricted funds	**806,468**	**892,624**	**801,239**	-	**897,853**

18 DESIGNATED FUNDS

The following funds have been set aside out of general funds by the Trustees:

	2025 GBP (£)	2024 GBP (£)
Contractual obligations and wind-down costs	222,000	177,000
Exceptional costs	(27,048)	45,000
	194,952	**222,000**

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

As at 31st March 2025:

	Unrestricted funds GBP (£)	Restricted funds GBP (£)	Total GBP (£)
Current assets	584,535	4,988	589,523
Current liabilities	(77,457)	-	(77,457)
As at 31 March 2025	507,078	4,988	512,066

As at 31st March 2024:

	Unrestricted funds GBP (£)	Restricted funds GBP (£)	Total GBP (£)
Current assets	1,050,197	21,093	1,071,290
Current liabilities	(152,344)	-	(152,344)
As at 31 March 2024	897,853	21,093	918,946

20 NOTES TO THE STATEMENT OF CASH FLOWS

	2025 GBP (£)	2024 GBP (£)
Reconciliation net income/(expenditure)to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per statement of financial activity)	(406,879)	58,711
Adjustments for:		
Bank deposit account interest	(17,123))	(12,084)
(Increase)/decrease in debtors	182,035	97,011
(Decrease)/increase in creditors	(74,887))	(165,595)
Net cash provided by/(used in) operating activities	**(316,854)**	**(21,956)**

21 CONTINGENT ASSETS

Total grant funding awarded as at 31 March 2025 but not yet received and recognised as income due to the recognition criteria not being met amounts to £1,119,002

HIBISCUS INITIATIVES LTD

England & Wales - Charity number 1104094

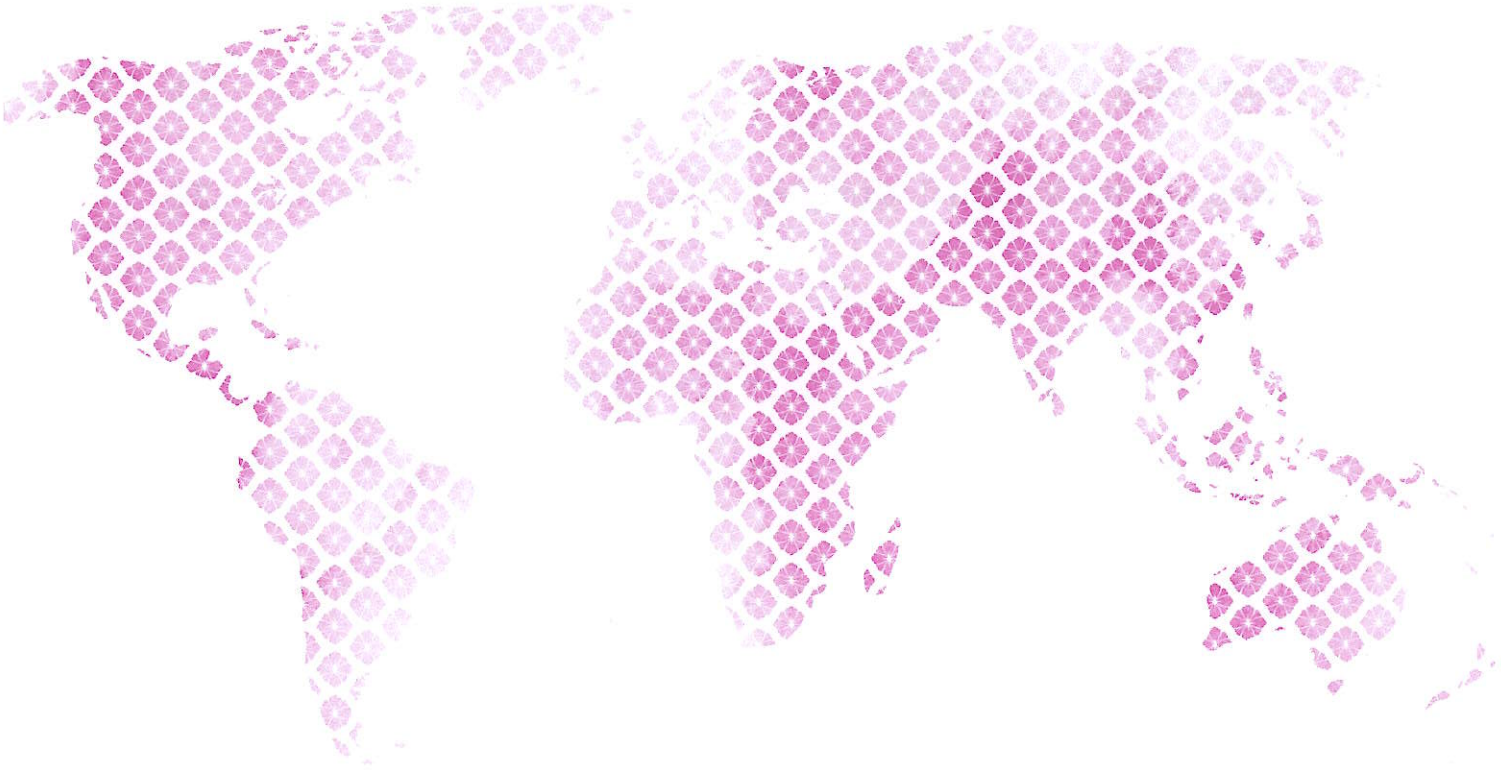
Accounts

Hibiscus

Charity Registration No. 01104094
Company Registration No. 04533442 (England and Wales)

A Company limited by guarantee not having a share capital
and a registered charity

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024



Hibiscus

Charity Registration No. 01104094
Company Registration No. 04533442 (England and Wales)

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Hibiscus

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Therese Prince (Chair, appointed 20.05.24) Farzana Alam (Finance Lead, appointed 16.09.24) Rosalyn Akar Grams (Co-chair, from 30.05.23-20.05.24) Annette Man Kwan So(Co-chair, from 30.05.23-27.11.23) Anne Noreen Langton (Co-Chair, from 27.11.23-20.05.24) Michael Greenwood (Treasurer, resigned 30.09.24) Laila Aziz (appointed 05.02.24) Lara Fatah (appointed 16.09.24) Sara Khan (resigned 05.02.24) Elanor Lee (appointed 16.09.24) Roselin Mgbezeh (professionally known as Roz Morrison) Louise Swan Klara Skrivankova Lutendo Wigman (appointed 16.09.24) Rachel Youngman (resigned 30.05.23)
Chief Executive	Baljit Banga (appointed 02.10.23) Kate Shurety (Interim CEO from 27.10.22 to 02.10.23) Marchu Belete (resigned 02.06.23)
Secretary	Mufeedah Bustin
Charity number	01104094
Company number	04533442
Principal address and registered office	356 Holloway Road London N7 6PA
Auditors	Kingston Burrowes Audit Ltd 308 Ewell Road Surbiton KT6 7AL

Hibiscus

TRUSTEES' REPORT

The Trustees present their Report and Financial Statements for the year ended 31 March 2024.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", Charities Act 2011, Companies Act 2006 and UK Generally Accepted Accounting Practice. In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by Section 415A of the Companies Act 2006.

Objectives

The key charity objectives of Hibiscus Initiatives, hereinafter referred to as Hibiscus, are to:

- relieve the poverty and the emotional, practical, social, and legal needs of persons, in particular but without limitation women, especially those, who have been affected by criminal and social justice issues;
- advance public education about such persons;
- undertake any other charitable objective.

Our Vision

To build a fair and just society where inequalities are eliminated from the criminal justice and immigration systems.

Our Mission

Hibiscus enables Black and minoritised migrant women interacting with the immigration and justice systems to rebuild their lives. Our mission is to:

- provide advocacy, support and specialist services to Black and minoritised migrant women
- enable informed choices
- promote social justice and respect
- support positive relationships, health and mental wellbeing
- reduce inequalities
- prioritise the importance of being a proactively anti-racist organisation with an anti-racism strategy
- influence change to make the criminal justice and immigration systems fairer

Our Values

- Integrity: To be pro-active in our intentions, for our work and actions to reflect the values we hold as an organisation.
- Respect: To respect our colleagues, stakeholders, and the women and families we support. Even when we disagree, to see each other as full human beings, with struggles and dreams.
- Learning & Innovation: To be curious. To invest in our staff to develop and grow. To find new and innovative ways of supporting migrant women to rebuild their lives. To reflect honestly when things haven't gone right.
- Inclusive: To centre those with lived experience throughout what we do. Being an ally, co-producing services, research and articles. To be inclusive in a meaningful way, to support our clients to be part of Hibiscus as employees and trustees.

Hibiscus

TRUSTEES' REPORT

Activities

Hibiscus is the UK's leading organisation working with Black, minoritised and migrant women and their families, at the intersection of the immigration and Criminal Justice System (CJS). Following the instigation of our five-year 2023-2028 strategy, and in parallel with Hibiscus' contract with the Home Office ending, our work supporting men in detention came to an end during the financial year. We are now a women-only organisation.

As a result of the changes to our activities, we have restructured our service delivery teams and our principal activities fall into the following strands:

- **Community and Women's Centre**
  - Specialist advocacy and advice services to women in the community
  - Safe homes housing project
  - Courts advocacy service

- **Criminal Justice and Detention Services**
  - Specialist advocacy and advice services to women in prisons
  - WrapAround and through-the-gate support
  - Specialist welfare support to women in detention
  - Specialist support to families facing forced removal

- **Policy and Public Affairs**
  - Influencing of policy and public perception
  - Working to end the intersectional discrimination that Black and minoritised migrant women experience in the Criminal Justice System
  - An alternative approach to 'Cultural Mediation'
  - Violence Against Women and Girls work
  - Anti-Trafficking influencing work
  - Heritage Project

As reflected in all the strands, Hibiscus exists to provide advocacy, advice, support and specialist services to empower service users to enable informed choices and positive change. Support takes many forms and can include: help to access trauma-informed support including legal advice/representation; support with family related issues; social services; housing; mental health and well-being; education and training; and help settling into the community. An element of our work that runs through all strands is to research, communicate and raise awareness of the issues faced by our clients, with a view to influencing policymakers.

The Trustees, in making decisions about the activities, have had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant. All activities are considered by the Trustees to be in the public benefit.

All of our funders require ongoing and end of project reports and have been satisfied that the outcome requirements have been met or exceeded.

Hibiscus

TRUSTEES' REPORT

Achievements and Performance

Community & Women's Centre

Community Team

Our community team provides specialist, trauma-informed support to Black and minoritised migrant women affected by the criminal justice system, immigration restrictions and/or survivors of trafficking, across the Greater London area. Funding for the team came from a number of sources including Esmée Fairbairn Foundation, the National Lottery Reaching Communities Fund, Bell Foundation, The Forrester Family Foundation, and The Oak Foundation.

In total over the course of the year we supported 176 women with individual casework, advice and advocacy. The most common areas of need were for immigration and legal support (108 women); accommodation (98); finance, benefits and debt (98) and mental health (78) or physical health (65).

We continue to see a heightened level of need from women accessing casework support, with continued delays to immigration decisions, tribunals, and criminal justice proceedings, and consequent impact on women's practical situations, mental and emotional health. Recent legislation including the Nationality and Borders Act and Illegal Migration Act, and ongoing hostile rhetoric from the UK government surrounding migrants is resulting in many vulnerable women being left unprotected and their right to asylum and National Referral Mechanism (NRM) applications under threat. Lack of suitable housing, financial destitution made worse by the rising cost of living, difficulties accessing legal support and mental health treatment are all key areas of concern.

Alongside our casework services we deliver a comprehensive programme of group and 1-1 activities at our North London Women's Centre, focusing on three overlapping strands of practical support, wellbeing and empowerment and agency. Highlights included special events for Refugee Week, Black History Month, summer trips to Kew Gardens and the V&A museum, and the end-of-year client Christmas party.

Partnership working is an essential element of the Women's Centre, and we are grateful to all our partners this year, including:

- Street Talk – providing individual trauma-informed counselling to women who have experienced trafficking or modern slavery
- Protea Clinic –partnership with law students at King's College, London, and solicitors at Hammersmith & Fulham Law Centre, and Sutovic & Hartigan to offer one-off immigration legal advice
- Gillespie Park Ecology Centre – new partnership this year offering women the opportunity to grow flowers, herbs and food at a local community garden

Courts Advocacy Service

Launched in November 2023, our Courts project provides specialist advice and advocacy to migrant women appearing as defendants at Westminster Magistrates Court. Two part-time project workers provide women with information and support to understand and navigate the courts process, as well as conducting an initial needs assessment to identify and refer women to appropriate support, including Hibiscus' community or prison services.

TRUSTEES' REPORT

Safe Housing for Women project
Funded by the Oak Foundation, this project aims to address the lack of safe and suitable accommodation for migrant women through a combination of specialist housing advocacy, working with housing providers to improve practice, and influencing positive changes to policy to increase housing options for migrant women. In all these areas we will work to empower women with lived experience of insecure housing or homelessness to partner in creating change. A notable achievement in the first year of the project was successfully campaigning with other partners to reverse the Home Office 7-day move on policy for asylum seekers when granted refugee status. Introduced in August 2023, the policy was dropped by the government in December 2023.

Criminal Justice and Detention Services

WrapAround Service
Our WrapAround Service provides holistic, wraparound support to migrant women in contact with the criminal justice system across all London boroughs. The service is jointly funded by the Ministry of Justice and Mayor's Office on Policing and Crime (MOPAC), in partnership with Advance Charity, Women in Prison and Pecan. Women may be referred by probation, on release from prison, or can self-refer, and receive up to 12 months intensive support from one of our Wraparound Project Workers before being closed, or referred on to our community team if they need further ongoing support. Due to a series of staffing challenges, the service operated at reduced capacity for much of the past year; but despite this we were able to support 66 women in 2023-24, and the team is now back to full capacity.

Specialist Advocacy and Advice Services to Women in Prisons
We continue to work with migrant women in three prisons: HMP Bronzefield, HMP Peterborough and HMP Downview. During the year, Hibiscus recruited two new members of staff to the team, including a specialist Through-the-Gate project worker. We continue to visit each prison weekly to provide individual advice, advocacy and emotional support to migrant women; as well as delivering workshops or group activities for events such as Eid, Refugee Week and Black History Month. We also operate a phone helpline service 1 day/week for women from HMP Peterborough to contact us for additional support between visits; and since January have expanded this to cover all 3 prisons. Over the last year we have supported 157 women in prison, providing 348 face-to-face appointments, 92 telephone appointments, and reaching 121 women through our activity programme.

Specialist Welfare Support to Women in Detention
Our work in the immigration removal centres (IRC's) this year continued to provide specialist welfare support in Yarl's Wood IRC, whilst navigating some significant changes to the projects at Heathrow and Derwentside IRC 's, and Gatwick PDA. The women's specialist services project at Derwentside IRC ended in August, and our projects delivered in Sahara Unit at Heathrow were impacted by the closure of the unit in November, and Gatwick PDA was closed in January for refurbishment. Our contract with the Home Office ended during the financial year resulting in the discontinuation of international resettlement work across all locations. Our focus was on implementing a smooth exit strategy, including supporting residents to establish connections with local partners to bridge service gaps and arrange alternative support. We are conscious of the needs of women detained in IRCs and have begun exploring new ways to provide advocacy and advice and have since been developing this at Yarl's Wood.

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TRUSTEES' REPORT

Over 1,200 people in IRC's have been supported in the last year. We observed increases in the number of Albanian, Brazilian and Romanian nationals across all centres, as well as rising numbers of people from Timor-Leste. Despite the changes and the evolving landscape of the immigration estate, the team continued to provide essential services to those detained, striving to address their complex needs effectively. Between October and December staff carried out preparatory work for five families expected to arrive at Gatwick PDA, and were on-site to offer specialist welfare support to the three that did. Gatwick PDA closed in January for reconfiguration of the space and it will be closed until early 2025.

Hibiscus' interaction and model of support within IRCs is short term, and we are developing our impact and outcomes assessment to be adaptable to this. We regularly receive qualitative feedback from those we have supported which gives an indication of the impact of this work:

- *"A great help you were to me in how you handled my situation. It was certainly a shining light in an unfortunate and dark time."*
- *"First of all I would like to thank you for understanding my situation and my story. Your work is incredible."*
- *"Thank you Hibiscus for your support.....I am able to support my children, they were happy to see me. I Thank you again for talking to me in Yarl's Wood because I was stress. Everyday I see you, I smile."*
- *"Thank You So Much for your help Madam during the tuff time i am so glad for your help you Supported me alot when i am feeling low"*

We delivered 80 themed workshops and focus groups across the IRC's this year. Themed workshops included International Refugee Week, Black History Month, Easter, Eid and Lunar New Year. Attendance was high, with the workshops providing a space to come together and connect on different topics, share stories, support each other, as well as to enjoy the refreshments and get involved in activities.

Policy and Public Affairs

Our Policy and Public Affairs team works to influence policy change to improve the access to rights of Black and minoritised migrant women in contact with the criminal justice and immigration systems. Hibiscus seeks to influence policy change from the frontline by putting at the forefront our service users' expertise in a meaningful way. We advocate for change by engaging in different policy processes involving research, and engagement with key decision makers and stakeholders. Working in partnership with organisations in the third sector and service users we seek to improve the policy and practices affecting Black and minoritised migrant women, both highlighting issues in the UK and internationally. Our work focuses on the following issues:

- Reducing homelessness and poverty amongst Black and minoritised migrant women
- Better recognition and care for survivors of trafficking
- Addressing racial inequalities in the criminal justice and immigration systems
- Reducing imprisonment and detention of migrant women, including advocating for community-based alternatives to incarceration, so it is no longer an option.
- Ending the discrimination that Black and minoritised migrant victim/survivors of violence against women and girls experience when seeking support and justice.

TRUSTEES' REPORT

Our three main objectives in this area are:

- We will build the confidence and communication skills of migrant women to enable them to influence policy making and raise awareness about the issues impacting their lives. We do this centring their expertise rather than having to re-tell traumatic events of their lives.
- We will increase the visibility of Hibiscus as a leading organisation working to provide services to Black and minoritised migrant women.
- We will grow our communication platforms and create more opportunities to reach diverse audiences and share messages and policy recommendations developed in collaboration with women with lived experience.

An alternative approach to 'Cultural Mediation'

This year, supported by the Bell Foundation, we conducted research to understand approaches to cultural mediation in Europe. The findings concluded that cultural mediation approaches are mainly used as interpreting interventions and are inconsistent in how they are applied. These practices therefore are neither designed to address structural barriers and inequalities nor offer comprehensive support to Black and minoritised and migrant women who are subjected to violence against women and girls (VAWG) (including trafficking, modern slavery and sexual violence). The evidence showed that the limitations of cultural mediation practice could cause harm to women who require specialist support from appropriate trauma-informed spaces. An alternative approach already exists in women's specialist *by and for* organisations in the UK, called the wrap-around, trauma-informed, woman-centred and rights-based support developed around intersectionality to meet the needs of women subjected to all forms of violence.

This model, implemented within Hibiscus, is characterised by the provision of services free of judgement and harm, including the prevention of repeat and secondary victimisation and re-traumatisation. This model, promotes social, racial, and gender justice, critical to creating support provisions that can address systemic harm. In this context, engagement with women is holistic and through intersectional lenses.

Violence Against Women and Girls (VAWG) work

Violence Against Women and Girls is a pervasive and prevalent issue in society. For Black and minoritised migrant women, the experiences of VAWG are often coupled with experiences of institutional and structural violence and exclusion from support. For our service users, disbelief and criminalisation are directly linked to intersectional and systemic racism worsened by hostile and punitive immigration policies. Furthermore, we have identified that the experiences and needs of Black and minoritised migrant women in contact with the criminal justice and immigration systems are often overlooked in mainstream debates. In this context, we have actively increased our presence within the VAWG sector.

At an international level, in March 2024 we attended the 140th Session of the Human Rights Committee to review the UK government's international commitments in Geneva. We presented evidence before the Human Rights Committee on the harmful impact of hostile environment policies on the women we support. This experience allowed us to meet with key stakeholders including the Special Rapporteur on VAWG.

Anti-Trafficking work

We continue to expand our influencing work in anti-trafficking. This area is key as a considerable number of our service users are victims/survivors of this crime. The Anti-Trafficking Steering Group (ATSG) continues to meet and is dedicated to enhancing Hibiscus' approach towards anti-trafficking. Funded by Trust for London, the group works towards the following lines of action: providing a specialised service; professional

partnerships; enhance knowledge; advocate for change and centring women's voices. The ATSG consolidates shared learnings on trends and institutional failures to protect victims/survivors of trafficking and modern slavery. This helps to inform our responses to government consultations, such as the MOJ Civil Legal Aid consultation. In addition, we have invested efforts in increasing our presence within the Anti-Trafficking sector to amplify the voice of the Black and minoritised migrant women that we support.

Working to end the intersectional discrimination in the CJS

Black and minoritised and migrant women are subjected to intersectional discrimination and racism when navigating the CJS. Our work on advocating for change has been funded by Barrow Cadbury Trust and Lloyds Bank Foundation, previously under the banner of *Double Disadvantage*. Over this period, alongside our partners we continued engaging with key stakeholders and government representatives. Together with the Centre for Women's Justice, we have actively engaged with representatives of the Crown Prosecution Service and the National Police Chiefs Council, highlighting the lack of support for Black and minoritised migrant women, including those who are victims/survivors of VAWG.

Our partnership work alongside Muslim Women in Prison, Zahed Mubarek Trust, Criminal Justice Alliance, Agenda Alliance and Women in Prison, has undertaken a strategic review and consultation, adopting the new name ***Women's Justice Reimagined: campaigning for intersectional justice for her.*** Women with lived-experience were included in this process to ensure their representation and expertise was considered.

Heritage Project

Our project to celebrate our 35-year history, funded by the Heritage Lottery Fund, concluded this year. We recorded eight oral history interviews, which will be submitted to the Black Cultural Archives and made accessible to the public. The oral history sound clips can be found here: The Heritage Project Workshops - Hibiscus Initiatives . We also ran eight workshops with over 10 women volunteers to develop their storytelling skills, which we took to six other Women's Centres in London and nationally.

Hibiscus

TRUSTEES' REPORT

Financial Review

The Trustees consider that the main risk the charity faces is not being able to raise sufficient funds to continue providing its core services. To mitigate this, the fundraising programme is continually reviewed and the Trustees are very aware of the necessity to ensure that the charity has sufficient reserves. The Trustees have also examined other operational and business risks faced by the charity and can confirm that suitable measures have been taken, wherever possible, to mitigate any significant risks. The Finance & Compliance Sub -Committee review and update the risk register on a quarterly basis and report to the Board. Our funders are as listed in notes 2 and 3 to the accounts.

Total income for the year rose by 8%, from £1,728,016 in 2022/2023 to £1,873,894 in 2023/2024. Donations increased by £31,225, largely due to a one-off contribution. Bank interest income also rose significantly from £1,934 last year to £12,084 this year. Income from grants and contracts for our work increased by £104,503. In line with rising income, expenditure also grew, totalling £1,815,182 compared to previous year's expenditure of £1,603,654.

The total funds held at 31st March 2024 were £918,946 of these £21,093 are restricted, £222,000 are designated, and general funds stand at £675,853 up from £603,083 in the previous year.

The purpose of the restricted funds held is to further the work in the relevant service areas in accordance with the conditions of funding. See note 16.

Trustees have reviewed and re-designated reserves to set aside funds to meet financial obligations to employees and others in the unlikely event of the charity ceasing to exist. Other funds are set aside to meet potential costs outside the annual budget. Our current level of general reserves maintains almost five months of operating costs based on 2023/24 expenditure. Expenditure levels are anticipated to fall in 2024/25 to c. £1,400,000, and reserves will be utilised for this eventuality as well.

Designated funds at March 2024 were £222,000 increased from £203,385 to meet the projected increased costs of contractual obligations and wind-down costs.

Hibiscus

TRUSTEES' REPORT

Our Strategy

From 2023 – 2028 Hibiscus is focusing our work on our five-year strategy to ensure that we become a more impact-led, trauma informed, anti-racist and service user centred organisation.

Theory of Change
Forming from our Theory of Change, our five-year strategy will focus on four key areas of work:

- **Personal/Lived Experience:**
  We will continue to work directly with Black and minoritised migrant women at every point in the criminal justice and immigration systems, to provide emotional and practical support and to enable them to influence change.

- **Practice**
  We will work with institutions within the criminal justice and immigration systems as well as with stakeholders and other NGO partners, to help improve understanding, service provision and support to create fairer practices. By identifying victims of trafficking and influencing the treatment of marginalised women through advocacy, training, tools and resource, we influence institutions and staff to understand the needs of migrant women and implement better, fairer practices.

- **Policy**
  We will work collaboratively with other organisations to campaign for policy change. Hibiscus will provide evidence and the voice of Black and minoritised migrant women themselves to influence policy and practice. By providing a platform for women with experience of the criminal justice and immigration system to influence policy and practice, policy and decision makers understand their experiences and implement fairer, more humane policies.

- **Public opinion**
  We will provide communication platforms for Black and minoritised migrant women with lived experience of the criminal justice and immigration systems to be heard in the media. We will work to ensure honest, accurate, representative coverage in the media about the experiences of migrant women.

Hibiscus

TRUSTEES' REPORT

Structure, Governance and Management

Hibiscus Initiatives is a company limited by guarantee without share capital incorporated on 12 September 2002 and registered with the Charity Commission on 2 June 2004 as a charity. Its governing rules are its Memorandum and Articles of Association.

Prior to its incorporation the charity had operated since 1986 as an unincorporated charity under the name Female Prisoners Welfare Project. On incorporation it became FPWP Hibiscus Limited and changed its name to Hibiscus Initiatives Ltd by special resolution on the 9th September 2013 (later dropping the "Ltd" on 20th November 2014). The Articles of Association were reviewed and updated during 2014 and formally adopted in October 2014.

While day to day responsibility is delegated to the Chief Executive, Baljit Banga and her senior leadership team, overall responsibility rests with the Board. Strategic decisions and those relating to conditions of employment for the Chief Executive and senior leadership team are made by the Board and where appropriate with the assistance of external professional experts.

The Chief Executive works closely with the Board and the senior leadership team. Senior staff each manage a team of skilled staff and send regular departmental reports on their projects' work to the Board.

Hibiscus' administrative structure and governance arrangements are a crucial part of the organisation, driving performance and keeping delivery on track. We worked to achieve the aims set out in the strategic plan and particular attention was paid to ensure staff training and support needs were met.

The Board of Trustees and Directors of the Company

Selection and appointment of trustees is governed by the charity's Articles of Association. The organisation requires that all trustees have a clear understanding of the criminal justice system and the needs and issues surrounding women in prison, including migrant prisoners, those held in immigration removal centres in the UK, those released from both prisons and immigration removal centres , and issues surrounding trafficking and modern day slavery.

The directors of the charitable company are its trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

- Therese Prince (Chair, appointed 20.05.24)
- Farzana Alam (Finance Lead, appointed 16.09.24)
- Rosalyn Akar Grams (Co-chair, from 30.05.23-20.05.24)
- Annette Man Kwan So(Co-chair, from 30.05.23-27.11.23)
- Anne Noreen Langton (Co-Chair, from 27.11.23-20.05.24)
- Michael Greenwood (Treasurer, resigned 30.09.24)
- Laila Aziz (appointed 05.02.24)
- Lara Fatah (appointed 16.09.24)
- Sara Khan (resigned 05.02.24)
- Elanor Lee (appointed 16.09.24)
- Roselin Mgbezeh (professionally known as Roz Morrison)
- Louise Swan
- Klara Skrivankova
- Lutendo Wigman (appointed 16.09.24)
- Rachel Youngman (resigned 30.05.23)

TRUSTEES' REPORT

New Trustees are inducted into Hibiscus and made aware of the full range of their responsibilities. New Trustees are partnered with a more experienced Trustee for support, guidance and advice. The training and induction programme enables Trustees to learn about Hibiscus in a structured way so that they are able, from the start, to understand and subscribe to the charity's objectives. This is supplemented by visits to places where Hibiscus works, including the women's centre, detention centres and prisons if they wish. Reports on Hibiscus' activities are presented at each Board meeting and this means that over time Trustees become familiar with the full range of work carried out by Hibiscus. Trustees attend Hibiscus events wherever possible and meet service users and key stakeholders.

Key management salaries are set as part of the overall staff salary structure by the Chief Executive and approved by the Board through the annual budget approval process. The Chief Executive's salary is set by the Board. Salary levels are set with reference to the skillset and experience that staff members need to have to carry out our charitable activities which is assessed annually.

Hibiscus

TRUSTEES' REPORT

Trustees' responsibilities statement

The Trustees, who are also directors of Hibiscus for the purposes of Company Law, are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare Financial Statements for each financial year. Under Company Law, the Trustees must not approve the financial statement unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, Kingston Burrowes Ltd, have expressed their willingness to continue in office and a resolution proposing their re-appointment will be put to the forthcoming Annual General Meeting.

Approval

This report was approved by the Trustees on 25th November 2024 and signed on their behalf, by:

Therese Prince
Chair

Farzana Alam
Trustee – Finance Lead

Hibiscus

Independent Auditor's Report to the Members of Hibiscus Initiatives

Opinion

We have audited the financial statements of Hibiscus Initiatives (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves.

Independent Auditor's Report to the Members of Hibiscus Initiatives (cont.)

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise

Independent Auditor's Report to the Members of Hibiscus Initiatives (cont.)

from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

K.C. Fisher

Kevin Fisher FCA (Senior Statutory Auditor)
For and on behalf of Kingston Burrowes Audit Ltd
Statutory Auditors
308 Ewell Road
Surbiton KT6 7AL
Dated 13 December 2024

STATEMENT OF FINANCIAL ACTIVITIES

Income and Expenditure Account for The Year Ended 31 March 2024

Accounts	Notes	Unrestricted funds		Restricted funds	Total 2024	Total 2023
		General funds GBP (£)	Designated fund GBP (£)	GBP (£)	GBP (£)	GBP (£)
Income from: -						
Donations and legacies	2	53,775	-	-	53,775	22,550
Charitable activities	3	826,765	-	981,270	1,808,035	1,703,532
Investment: bank deposit account interests		12,084	-	-	12,084	1,934
Total		**892,624**	-	**981,270**	**1,873,894**	**1,728,016**
Expenditure on:						
Raising funds	5	21,287	-	-	21,287	11,416
Charitable activities	6	779,952	-	1,013,943	1,793,895	1,592,238
Total		**801,239**	-	**1,013,943**	**1,815,182**	**1,603,654**
Net income/ (expenditure)		**91,385**	-	**(32,673)**	**58,712**	**124,362**
Transfer between funds	17	(18,615)	18,615	-	-	-
Net movement in funds		**72,770**	**18,615**	**(32,673)**	**58,712**	**124,362**
Reconciliation of funds: Total funds brought forward	16/17	603,083	203,385	53,766	860,234	735,872
Total funds carried forward		**675,853**	**222,000**	**21,093**	**918,946**	**860,234**

All income and expenditure is derived from continuing activities.

There were no recognised gains or losses for 2023 and 2024 other than those included in the Statement of Financial Activities.

The notes on pages 22 to 32 form part of these financial statements.

Balance Sheet as at 31 March 2024

Accounts	Notes	2024 GBP (£)	2024 GBP (£)	2023 GBP (£)	2023 GBP (£)
Current Assets:					
Debtors	12	251,055		348,066	
Cash at bank and in hand	13	820,235		830,107	
		1,071,290		1,178,173	
Liabilities: Creditors: amounts falling due within one year	14	152,344		317,939	
Net current assets			918,946		860,234
Total Net Assets	19		918,946		860,234
The funds of the charity:					
Restricted income	16		21,093		53,766
General funds	17	675,853		603,083	
Designated funds	18	222,000		203,385	
Total unrestricted funds		897,853		806,468	
Total charity funds			918,946		860,234

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Board on 25th November 2024 and signed on its behalf by:

Therese Prince
Chair

Farzana Alam
Trustee – Finance Lead

The notes on pages 22 to 32 form part of these financial statements.

STATEMENT OF CASH FLOWS AS AT 31MARCH 2024

	Note	2024 GBP (£)	2023 GBP (£)
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	20	**(21,956)**	**347,458**
Cash flows from investing activities:			
Bank deposit account interests		12,084	1,934
Net cash provided by/(used in) investing activities		**12,084**	**1,934**
Change in cash in the reporting period		(9,872)	349,392
Cash and cash equivalents at the beginning of the reporting period		830,107	480,715
Cash and cash equivalents at the end of the reporting period		**820,235**	**830,107**

The notes on pages 22 to 32 form part of these financial statements.

1. ACCOUNTING POLICIES

General information and basis of preparation

Hibiscus Initiatives is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The address of the registered office is given in the 'Legal and Administrative Information' on page 3 of this Trustees' Report and Financial Statements.

The charity constitutes a public benefit entity as defined by FRS 102.

The Financial Statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Financial Statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Income recognition

Items of income are recognised in the Financial Statements when all of the following criteria are met:
- the charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that the receipt of the income is considered probable; and;
- the amount can be measured reliably.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and that the amount can be measured reliably.

Expenditure is allocated to each activity where the costs relate directly to that activity. Support costs, including governance costs, that do not relate directly to any activity are apportioned to each activity on the basis of staff time.

Expenditure is included under the following headings:
- raising funds which comprises the costs associated with attracting voluntary donations and grants
- charitable activities which comprises the costs associated with running the various activities, services and,
- projects for the charity's beneficiaries

1. ACCOUNTING POLICIES (continued)

Fixed Assets and Depreciation

Tangible fixed assets costing in excess of £1,000 are capitalised and stated at cost less accumulated depreciation. Fixed assets acquired for a specific project are expensed in the year of purchase.

Depreciation is provided so as to write off the cost of fixed assets at the following annual rates:

Office equipment	25% reducing balance
Computer equipment	25% straight line

Fund accounting

Unrestricted general funds are those funds which are freely available for use in furtherance of the objects of the charity.
Designated funds are unrestricted funds set aside by the Trustees for particular purposes.
Restricted funds are those funds which can only be used in accordance with the wishes of the donor, or which have been raised for a particular purpose.

Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the year to which they relate.

Debtors and Creditors

Debtors and Creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the statement of Financial Activities.

2 DONATIONS AND LEGACIES

	2024 GBP (£)	2023 GBP (£)
Unrestricted donations	53,775	22,550
Total donations and legacies	**53,775**	**22,550**

3 INCOME FROM CHARITABLE ACTIVITIES

	2024 GBP (£)	2023 GBP (£)
Restricted grants:		
Barrow Cadbury Trust	500	25,000
The Bell Foundation	57,390	42,734
Esmee Fairbairn Foundation	100,000	100,000
Esmee Fairbairn Foundation (Capacity Building)	7,795	-
The Forward Trust	54,657	26,925
John Ellerman Foundation	23,333	-
Justice Together	49,999	50,000
Lloyds Bank Foundation	15,921	4,000
MAN Charitable Trust	50,000	50,000
Ministry of Justice Core	103,713	14,296
Ministry of Justice Services Delivery (Courts)	60,858	-
National Lottery Fund Heritage	35,370	35,369
The National Lottery Community Fund	49,131	-
Oak Foundation	109,648	7,252
Advance and Women in Prison {Pan London)	71,040	67,583
Paul Hamlyn Foundation	40,883	40,600
The Clothworkers	10,000	-
Trust for London	14,750	26,869
Women's Centre- National Lottery	126,281	113,976
Total restricted grants	**981,270**	**604,603**

3 INCOME FROM CHARITABLE ACTIVITIES (continued)

	2024 GBP (£)	2023 GBP (£)
Serco (PDA)- provision of dedicated welfare services	77,799	220,582
Serco (SWS) provision of specialist welfare services	61,220	57,120
MITIE Care and Custody	33,533	85,194
Home Office	593,117	678,271
Total unrestricted contract income receivable	**765,669**	**1,041,167**
Other Unrestricted income	61,096	57,762
Total income from charitable activities	1,808,035	1,703,532

All the expenditures recognised in 2023 and 2024 were unrestricted.

4 NET INCOME / EXPENDITURE

	2024 GBP (£)	2023 GBP (£)
Operating surplus is stated after charging:		
Auditor's fee	3,000	3,000

5 COST OF RAISING FUNDS

	Direct Costs	Support costs	2024 GBP (£)	2023 GBP (£)
Fundraising activities	21,287	-	21,287	11,416

All the expenditure recognised in 2023 and 2024 was unrestricted and for support costs.

6 COST OF CHARITABLE ACTIVITIES

	Direct costs	Support costs	2024 GBP (£)	2023 GBP (£)
Support and advocacy to migrants affected by the criminal justice and immigration systems	£1,580,200	£213,695	£1,793,895	£1,592,238

Of the £1,592,238 expenditure recognised in 2023, £1,028,021 was charged to unrestricted funds and £575,633 was charged to restricted funds.

7 ANALYSIS OF DIRECT COSTS

	Raising Funds	Charitable Activity	2024 GBP (£)	2023 GBP (£)
Wages and salaries and subcontractor costs	21,287	1,143,396	1,164,683	1,038,425
Staff travel UK	-	52,063	52,063	65,426
Staff training and conferences	-	60,909	60,909	29,853
Overseas resettlement and travel	-	33,421	33,421	69,940
External consultancy	-	125,331	125,331	86,546
COVID 19 support	-	-	-	15
Recruitment	-	34,897	34,897	23,240
Other direct costs	-	130,183	130,183	66,469
	21,287	**1,580,200**	**1,601,487**	**1,379,914**

8 ANALYSIS OF SUPPORT COSTS

	Raising Funds	Charitable Activity	2024 GBP (£)	2023 GBP (£)
Office cost	-	105,134	105,134	119,924
Premises Costs	-	105,229	105,229	100,661
Governance cost (note 9)	-	3,332	3,332	3,155
	-	**213,695**	**213,695**	**223,740**

9 GOVERNANCE COSTS

	2024 GBP (£)	2023 GBP (£)
Audit fees	3,000	3,000
AGM/Annual review	214	155
Trustee training/membership	118	-
	3,332	**3,155**

10 TRUSTEE AND BOARD MEMBER EXPENSES

During the year there were no payments made to Trustees in respect of expenses (2023: £250).

11 STAFF COSTS

Total staff wages for the year excluding national insurance & pension were £958,896 (2023: £879,315).

Total social security costs for the year were £88,902 (2023: £83,875).

The average number of employees during the year was 31 (2023: 29).

The total employment benefits received by key management was £200,582 (2023: £227,792).

There was no employee with emoluments excess of £60,000 (2023: none).

No employee received monies by way of compensation for termination of employment (2023: none).

None of the Trustees or members of the Board received any emoluments during the year (2023: £nil).

The charity operates a defined contribution pension scheme. Contributions during the year were £34,009 (2023: £18,172).

Under FRS 102, employee benefits include gross salary, benefits in kind, employer's national insurance and employer pension costs

During the financial year, the charity engaged a subcontracted CEO to oversee strategic operations and management. The total payment for this subcontracted CEO amounted to £57,632 (2023: £46,334). This expenditure has been included under the "Staff Costs" category. The subcontracting arrangement was in line with the charity's governance and financial policies, ensuring efficient management and cost-effectiveness.

12 DEBTORS

	2024 GBP (£)	2023 GBP (£)
Other debtors	7,755	7,866
Trade debtors	209,998	321,683
Pre-payments	12,914	7,010
Accrual income	20,388	11,507
	251,055	**348,066**

13 CASH AT BANK

	2024 GBP (£)	2023 GBP (£)
Bank - current account	122,024	525,204
Bank- deposit account	683,735	289,485
Cash in hand	14,476	15,418
	820,235	**830,107**

14 CREDITORS: AMOUNTS FALLING DUE WITHINONE YEAR

	2024 GBP (£)	2023 GBP (£)
Trade creditors	26,410	38,597
Sundry creditors and accruals	7,400	11,831
Deferred income	118,534	267,511
	152,344	**317,939**

Deferred income analysis

	2024 GBP (£)	2023 GBP (£)
Deferred income brought forward	267,511	116,500
Additions during the year	118,534	267,511
Amount released to income	(267,511)	(116,500)
Deferred income carried forward	118,534	267,511

Deferred income of £118,534 (2023: £267,511) included above relating to grant income received during the year but relating to future accounting period.

15 OPERATING LEASE COMMITMENTS

The following funds have been set aside out of general funds by the Trustees:

	2024 GBP (£)	2023 GBP (£)
Due within:		
One year	26,052	24,590
One to five years	-	-
	26,052	**24,590**

At 31 March 2024 the company had annual commitments of £26,052 (2023: £24,590) for rent of premises under non-cancellable operating leases which expire in July 2028 (notice period 6 months).

16 RESTRICTED FUNDS

The funds of the charity include restricted funds comprising the following unexpended balances of grants held on trusts to be applied to specific purposes:

At 31 March 2024	Balance at 01-Apr-23	Income	Expenditure	Transfer between funds	Balance at 31-Mar-24
	GBP (£)	GBP (£)	GBP (£)	GBP (£)	GBP (£)
Barrow Cadbury Trust	5,897	500	6,397	-	-
The Bell Foundation	3,308	57,390	60,698	-	-
Esmee Fairbairn Foundation	20,397	100,000	120,419	-	(22)
Esmee Fairbairn Foundation (Capacity)	-	7,795	3,295	-	4,500
The Forward Trust	6,669	54,657	61,326	-	-
John Ellerman Foundation	-	23,333	20,522	-	2,811
Justice Together	7,282	49,999	57,281	-	-
Lloyds Bank Foundation	-	15,921	15,921	-	-
MAN Charitable Trust	-	50,000	50,000	-	-
Ministry of Justice Core	-	103,713	103,923	-	(210)
Ministry of Justice Service (Courts)	-	60,858	54,857	-	6,001
National Lottery Heritage Fund	1,983	35,370	37,353	-	-
National Lottery Community Fund	-	49,131	49,131	-	-
Oak Foundation	-	109,648	109,648	-	-
Paul Hamlyn Foundation	-	40,883	42,370	-	(1,487)
The Clothworkers	-	10,000	10,000	-	-
Trust for London	-	14,750	5,309	-	9,441
Advance Charity and Women in Prison	-	71,040	70,981	-	59
National Lottery Community Fund–Women's Centre	8,230	126,282	134,512	-	-
	53,766	**981,270**	**1,013,943**	**-**	**21,093**

Full details of the purposes of these funds are in the Trustees report under the Financial Review section.

At 31 March 2023	Balance at 01-Apr-22 GBP (£)	Income GBP (£)	Expenditure GBP (£)	Transfer between funds GBP (£)	Balance at 31-Mar-23 GBP (£)
Barrow Cadbury Trust	(289)	25,000	18,814	-	5,897
The Bell Foundation	8,705	42,734	48,132	-	3,308
Esmee Fairbairn Foundation	736	100,000	80,339	-	20,397
The Forward Trust	-	26,925	20,256	-	6,669
Justice Together	6,118	50,000	48,836	-	7,282
Lloyds Bank Foundation	-	4,000	4,000		
MAN Charitable Trust	(20)	50,000	49,980	-	-
Ministry of Justice Core	-	14,296	14,296	-	-
National Lottery Heritage Fund	-	35,369	33,386	-	1,983
Oak Foundation	-	7,252	7,252	-	-
Paul Hamlyn Foundation	(458)	40,600	40,142	-	-
Trust for London	1,013	26,868	27,881	-	-
Advance Charity and Women in Prison	8,990	67,583	76,573	-	-
National Lottery Community Fund–Women's Centre	-	113,976	105,746	-	8,230
	24,795	**604,603**	**575,632**	**-**	**53,766**

17 UNRESTRICTED FUNDS

As at 31st March 2024:

	Balance at 01-Apr-23 GBP (£)	Income GBP (£)	Expenditure GBP (£)	Transfer between funds GBP (£)	Balance at 31-Mar-24 GBP (£)
General funds	603,083	892,624	801,239	(18,615)	675,853
Designated funds	203,385	-	-	18,615	222,000
Unrestricted funds	**806,468**	**892,624**	**801,239**	**-**	**897,853**

As at 31st March 2023:

	Balance at 01-Apr-22 GBP (£)	Income GBP (£)	Expenditure GBP (£)	Transfer between funds GBP (£)	Balance at 31-Mar-23 GBP (£)
General funds	507,692	1,163,590	1,068,199	-	603,083
Designated funds	203,385	-	-	-	203,385
Unrestricted funds	**711,077**	**1,163,590**	**1,068,199**	**-**	**806,468**

18 DESIGNATED FUNDS

The following funds have been set aside out of general funds by the Trustees:

	2024 GBP (£)	2023 GBP (£)
Contractual obligations and wind-down costs	177,000	188,385
Exceptional costs	45,000	15,000
	222,000	**203,385**

During the year, the trustees designated an additional £18,615 to these funds to ensure the financial sustainability of the charity.

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

As at 31st March 2024:

	Unrestricted funds GBP (£)	Restricted funds GBP (£)	Total GBP (£)
Current assets	1,050,197	21,093	1,071,290
Current liabilities	(152,344)	-	(152,344)
As at 31 March 2024	897,853	21,093	918,946

As at 31st March 2023:

	Unrestricted funds GBP (£)	Restricted funds GBP (£)	Total GBP (£)
Current assets	1,124,407	53,766	1,178,173
Current liabilities	(317,939)	-	(317,939)
As at 31 March 2023	806,468	53,766	860,234

20 NOTES TO THE STATEMENT OF CASH FLOWS

	2024 GBP (£)	2023 GBP (£)
Reconciliation net income/(expenditure)to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per statement of financial activity)	58,711	124,361
Adjustments for:		
Bank deposit account interest	(12,084)	(1,934)
(Increase)/decrease in debtors	97,011	119,672
(Decrease)/increase in creditors	(165,595)	105,359
Net cash provided by/(used in) operating activities	**(21,956)**	**347,458**

21 CONTINGENT ASSETS

Total grant funding awarded as at 31 March 2024 but not yet received and recognised as income due to the recognition criteria not being met amounts to £1,014,842

HIBISCUS INITIATIVES LTD

England & Wales - Charity number 1104094

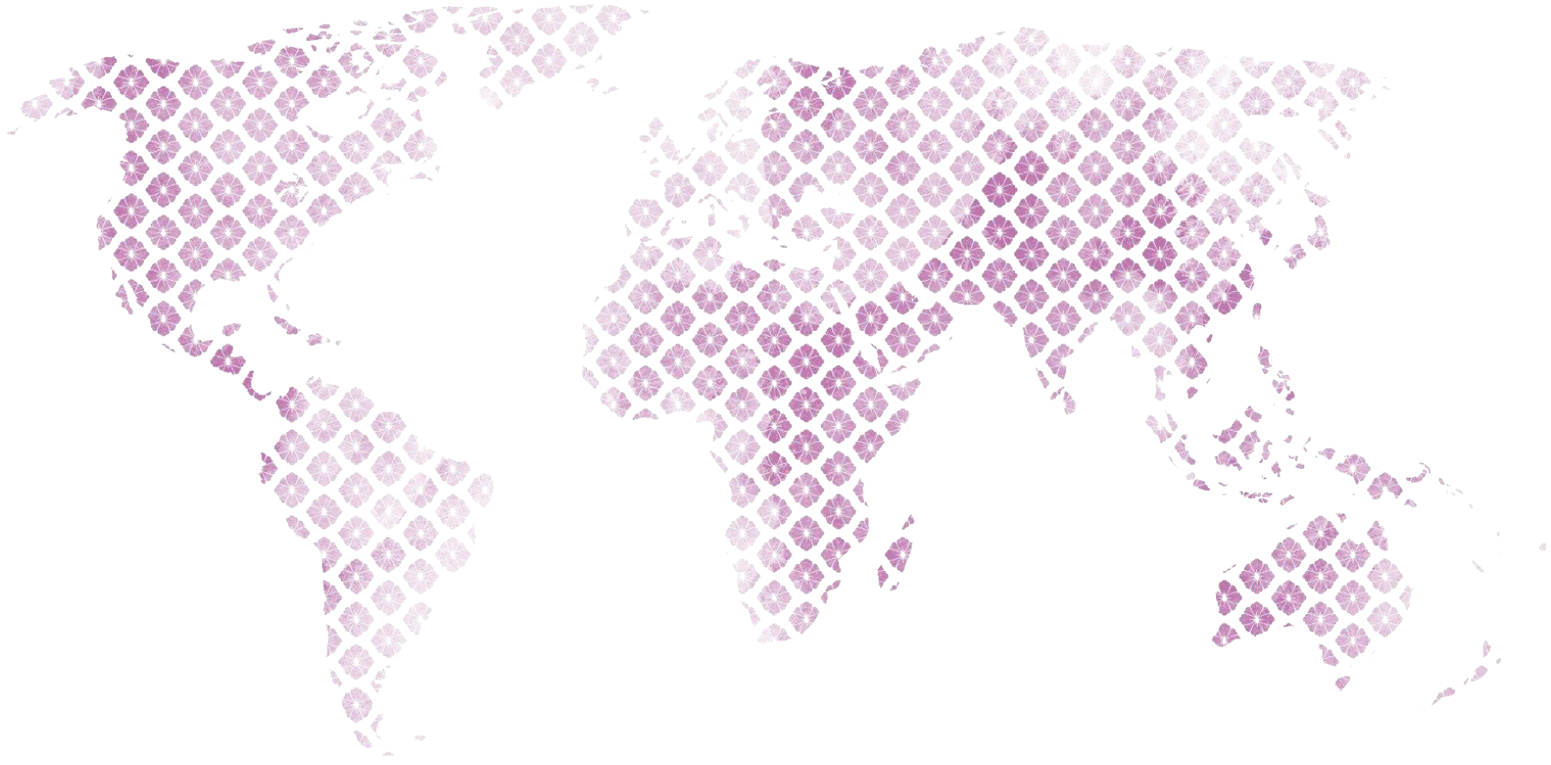
Accounts

Hibiscus

Charity Registration No. 01104094
Company Registration No. 04533442 (England and Wales)

A Company limited by guarantee not having a share capital and a registered charity

TRUSTEES' REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023



Hibiscus

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rosalyn Akar Grams (Co-chair)
	Annette Man Kwan So (Co-chair)
	Michael Greenwood (Treasurer)
	Anne Noreen Langton
	Sara Khan
	Roz Morrison
	Louise Swan
	Klara Skrivankova
	Rachel Youngman (resigned 30.05.2023)
Chief Executive	Baljit Banga (appointed 02.10.2023
	Marchu Belete (resigned 02.06.2023)
	Kate Shurety (Interim CEO from 27.10.2022 – 13.10.2023)
Secretary	Mufeedah Bustin
Charity number	01104094
Company number	04533442
Principal address and registered office	356 Holloway Road London N7 6PA
Accountants	MYKE Accountants Ltd 130 Balmoral Drive Borehamwood Hertfordshire WD6 2QT
Auditors	Myrus Smith Chartered Accountants Norman House 8 Burnell Road Sutton Surrey SM1 4BW

The Trustees present their Report and Financial Statements for the year ended 31 March 2023.

The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", Charities Act 2011, Companies Act 2006 and UK Generally Accepted Accounting Practice. In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by Section 415A of the Companies Act 2006.

Objectives

The key charity objectives of Hibiscus Initiatives, hereinafter referred to as Hibiscus, are to:

- relieve the poverty and the emotional, practical, social, and legal needs of persons, in particular but not limited to those who identify as women, who have been affected by criminal and social justice issues;
- advance public education about such persons;
- undertake any other charitable objective

Our Vision

To build a fair and just society where inequalities are eliminated from the criminal justice and immigration systems.

Our Mission

Hibiscus enables marginalised migrant women trapped in the immigration and justice system to rebuild their lives. Our mission is to:

- provide advocacy, support and specialist services to marginalised, vulnerable foreign national and BMER women and men
- enable informed choices
- promote social justice and respect
- support positive relationships, health and mental wellbeing
- reduce inequalities
- prioritise the importance of being a proactively anti-racist organisation with an anti-racism strategy
- influence change to make the criminal justice and immigration systems fairer

Our Values

- Integrity: To be pro-active in our intentions, for our work and actions to reflect the values we hold as an organisation.
- Respect: To respect our colleagues, stakeholders, and the women and families we support. Even when we disagree, to see each other as full human beings, with struggles and dreams.
- Learning & Innovation: To be curious. To invest in our staff to develop and grow. To find new and innovative ways of supporting migrant women to rebuild their lives. To reflect honestly when things haven't gone right.
- Inclusive: To centre those with lived experience throughout what we do. Being an ally, co-producing services, research and articles. To be inclusive in a meaningful way, to support our clients to be part of Hibiscus as employees and trustees.

Hibiscus

Activities

Hibiscus is the UK's leading organisation working with Black, minoritised and migrant women and families at the intersection of the immigration and criminal justice systems. Our primary focus is on working with women; we also work with men where this complements our work with women. This currently includes work with men in the Heathrow Immigration Removal Centres (IRCs) Harmondsworth and Colnbrook and families in the Gatwick Pre-Departure Accommodation (PDA).

Our principal activities fall into the following strands:

- **Community and Criminal Justice**
  - Specialist Advocacy and Advice Services to Women in the Community and Prisons
  - WrapAround
  - Housing and Through the Gate support
  - Courts Project
  - Protea Clinic

- **International Resettlement and Detention Services**
  - Specialist Welfare Support to Women in Detention
  - Specialist Support to Families Facing Forced Removal
  - Support for Women and Men Voluntarily Returning to Home Countries

- **Policy and Public Affairs**
  - Influencing of policy and public perception
  - Double Disadvantage
  - Heritage Project
  - Cultural Mediation training and research
  - Anti-Trafficking

As reflected in all the strands, the organisation exists to provide advocacy, advice, support and specialist services to empower our clients to enable informed choices and positive change. Support takes many forms and can include help to access legal advice/representation, family issues, social services, housing, mental health and well-being, education and training, and help settling into the community either here in the UK or back in their home countries. An activity relating to all strands is to conduct research, communicate and raise awareness of the issues faced by our clients, with a view to influencing policy makers.

The Trustees, in making decisions about the activities, have had due regard to the charity commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant. All activities are considered by the trustees to be in the public benefit.

All of our funders require ongoing and project end reports and have been satisfied that the outcome requirements have been met or exceeded.

Achievements and Performance

Community & Prisons Services

Our community and prisons team provides specialist, trauma-informed support to Black and migrant women affected by the criminal justice system, immigration restrictions and/or survivors of trafficking, across London. Funding for the team comes from a number of sources including Esmée Fairbairn, National Lottery Reaching Communities Fund, A B Charitable, The Goldsmiths' Company and The Oak Foundation.

The Women's Centre hired a new Head of the Centre in December 2022. Activities are running throughout the week, with attendance comparable to pre-pandemic numbers. A number of new Project Workers have been recruited since January 2023, allowing corresponding casework to have gradually increased through the year as women returned to our centre and were re-assigned one-to-one Project Workers.

Alongside individual casework, practical and emotional support, we delivered a comprehensive programme of group and 1-1 activities, focusing on three overlapping strands of practical support, wellbeing and empowerment and agency. Highlights included special events for Refugee Week, World Day against Trafficking, Black History Month, the Women's Centre Christmas party, and International Women's Day.

We continue to see a high level of need from women accessing casework support, with continued delays to immigration decisions, tribunals, and criminal justice proceedings, and consequent impact on women's practical situations, mental and emotional health. The increase in hostile rhetoric from the UK government surrounding migrants is resulting in victims of trafficking being left unprotected and their right to asylum and NRM applications under threat. Lack of suitable housing, financial destitution made worse by the rising cost of living, difficulties accessing legal support and mental health treatment are all key areas of concern.

Our Community and Prison services include a number of additional projects and partnerships:

WrapAround Service
We continued our Pan London WrapAround Service, delivered under a Service Level Agreement funded by the Mayor's Office on Police and Crime (MOPAC) in partnership with Advance, Women in Prison and Pecan. Our WrapAround project worker provides holistic support to women with experience of the criminal justice system through a support plan, one to one support and onward referrals to specialist agencies.

Diversion Service
Our Diversion Service works with migrant women who have been given conditional cautions with a requirement to engage in the Diversion service, as well as taking voluntary referrals from women in police custody. The Diversion Project is funded by MOPAC through Advance and works in partnership with Women in Prison and Pecan. We ended our involvement with this project in September 2022.

Specialist Advocacy and Advice Services to Women in Prisons
We currently continue to work in three prisons, HMP Bronzefield, HMP Peterborough and HMP Downview. Hibiscus have engaged two new members of staff and will continue to visit each prison weekly, to provide in-person advice, workshops, advocacy and emotional support to foreign national women. In HMP Peterborough, the prison has continued to facilitate a free phone line 1 day/week to provide additional support, which has proved very beneficial with a large number of calls and many new clients engaged.

Protea Clinic
In partnership with law students at King's College, London, Hibiscus has been able to offer clients access to a legal advice clinic held in our Women's Centre.

Hibiscus

International Resettlement and Detention Services

We have been providing services to women and men in Yarl's Wood, Derwentside and Heathrow centres. We continue to note that clients we support in detention frequently have complex histories and relationships, and while detained, are often facing mental, social and legal crises. We offer person-centred, emotional, and practical support, as well as tailored resettlement planning, ensuring clients are aware of their options and their rights.

Our positive working relationships with other stakeholder organisations in the UK, and with a broad range of reputable international partners, enables us to refer or signpost clients to the most appropriate specialist support available to them, both whilst detained and on international return to their country of passport. Common areas of support include those facing gender-based violence, safe accommodation, re-establishing contact with families, LGBTQAI+ support, intervention, and action on behalf of trafficking victims. We support individuals should they wish to engage with solicitors to submit asylum claims or challenge decisions through judicial reviews. In the last year we continued to see clients needing financial support once they return, since they face enormous challenges in securing work.

During the year, our International Resettlement team visited Ghana. We met with NGOs in order to develop closer working relationships and expand our knowledge of support available to our clients. We also met with previous clients which informed our understanding of their lived experience as well as the impact of our work.

In addition to resettlement, we also provide other services in the detention estates.

Specialist Welfare Support to Women in Detention
We have provided specialist welfare support to women in Yarl's Wood, Heathrow and Derwentside. Hibiscus provides in-person workshops for the women, as well as activities and celebrations including events for Refugee Week and International Women's Day. Emotional and psychological support continues to be at the forefront of our focus of support offered. Finding legal representation for women in detention, investigating free study courses, and ensuring that basic needs are met, such as food, clothing, accommodation and enhancing their support network, are among the areas of support Hibiscus has been able to provide. We have also found that our engagements and professional relationships with internal and external partnership agencies have strengthened during the last year which we hope will develop even further to best support our clients.

Specialist Support to Families Facing Forced Removal
This year has seen the reopening of the Gatwick PDA. Hibiscus was able to work with one family in 2023, with several preparatory periods for expected family departures. Since January 2023 Hibiscus has delivered presentations for new officers at Gatwick, presenting our services to new officers during their Initial Training Course (ITC) and developing our training package for staff within the centres. We have also been working on updating policies, procedures and feedback to ensure the best outcomes for the families. PDA staff have been updating the leaflets and partnership work, ensuring collaboration and accurate information is available.

Hibiscus

Policy and Public Affairs

Our Policy and Public Affairs team influences policy change by putting the lived experience of migrant women at the heart of policy work to make the criminal justice and immigration systems fairer. This is achieved through increasing awareness amongst policy and decision makers by publishing reports that showcase migrant women's stories and sharing data collected from our service delivery to inform policy change.

Working with our allies and migrant women we will improve the policy and practices affecting our clients, both highlighting issues in the UK and internationally. Our work focuses on the following four issues:

- Reducing homelessness and poverty amongst migrant women
- Better recognition and care for survivors of trafficking
- Addressing racial inequalities in the criminal justice and immigration systems
- Reducing imprisonment and detention of migrant women

Hibiscus provides communication platforms for migrant women with lived experience of the criminal justice and immigration systems to be heard in the media. We will work to ensure honest, accurate, representative coverage in the media about the experiences of migrant women.

Our three main objectives in this area are:

- We will build the confidence and communication skills of migrant women to enable them to share their stories and raise awareness.
- We will increase the visibility of Hibiscus as a leading organisation working to provide services to marginalised migrant women.
- We will grow our communication platforms and create more opportunities for migrant women to share their stories and reach different audiences, to increase the number of stories in the public domain about the lives of migrant women in the UK.

Cultural Mediation Project

Our Cultural Mediation Project is funded by The Bell Foundation and focuses on working with survivors of trafficking to provide evidence to establish the role of cultural mediators within the UK criminal justice and immigration systems. Our primary activities include the provision of training on cultural mediation to external organisations with subsequent review of their feedback to improve the existing materials. The project has also sought to engage with clients by designing and delivering a tailored training programme to enhance their skills and become cultural mediators.

Training on cultural mediation awareness and good practices was delivered to the external organisation Women in Prison (WIP), an organisation that works to support women affected by the Criminal Justice System. The training covered WIP staff members including frontline workers, advisory professionals, policy and Monitoring & Evaluation staff, administrative assistants, coordinators, and senior managers. This training was successful in raising awareness of how key the provision of cultural mediation is for women survivors of trafficking and how it helps them access support and start a recovery path.

A tailor-made training course has been designed for survivors of trafficking and gender-based violence to become cultural mediators. This training has been face-to face, and so far, 9 women have participated. Module one was delivered with the goal for women to understand the role of a cultural mediator and the skills required. The second module was delivered in October 2022, and the women learned to communicate and translate between people with cultural and linguistic needs. Women are using their own experiences to understand and control the process of cultural mediation and a total of 8 women with lived experience completed their training in full during this period, with a further 6 women participating in and completing the training between January to April 2023.

Anti-Trafficking
The Anti-trafficking Steering Group (ATSG) was set-up in order to ensure that the different departments at Hibiscus work together and coordinate their response against Human Trafficking. Funded by Trust for London, the group continues to work towards the following 5 lines of action:

- Providing a specialised service;
- Professional partnerships;
- Enhance knowledge;
- Advocate for change;
- Centring women's voices

The ATSG has updated their training for new Hibiscus staff and externally led training which serves as an introduction and reference for working with clients who have experiences of trafficking. Through Hibiscus' IOM funding to conduct research on the experiences of survivors of trafficking in the Criminal Justice System, the Policy Team has produced a six-episode podcast with clients to tell their stories and create their own narrative, contributing to the conversation around experiences of the National Referral Mechanism (NRM). The podcast was launched in Spring 2023, following the collation of women's experiences and stories.

Double Disadvantage action plan
Our work on "Double Disadvantage" in the criminal justice system has been funded by Barrow Cadbury Trust and Lloyds Banking Foundation. Over two years, we have worked with our partners (Muslim Women in Prison, Zahed Mubarek Trust, Criminal Justice Alliance, Agenda Alliance and Women in Prison) to produce a 10-point action plan which has been updated on progress after 12 months. We recently undertook a strategy day with partners to consider next steps and participated in a Westminster debate on the inequalities faced by Black, Asian, minoritized and migrant women in contact with the criminal justice systems.

Heritage Project
Our Heritage Project, funded by the Heritage Lottery Fund, focuses on the history of Hibiscus and the experience of Black and migrant women in the UK over the past 35 years. The project has supported our clients with training in order to share their lived experience and run activities and workshops to encourage others to share their experiences too. Drawing on our own archives, the project also includes a reflection of the work of Hibiscus over 35 years and how the criminal justice system has changed with Hibiscus' influence.

Financial Review

The Trustees consider that the main risk the charity faces is not being able to raise sufficient funds to continue providing its core services. The fundraising programme is continually reviewed and the Trustees are very aware of the necessity to ensure that the charity has sufficient reserves. The Trustees have also examined other operational and business risks faced by the charity and can confirm that suitable measures have been taken, wherever possible, to mitigate any significant risks. The Finance & Compliance Sub -Committee review and update the risk register on a quarterly basis and report to the Board. Our funders are as listed in notes 2 and 3 to the accounts.

Income increased from £1,442,861 in 2021/2022 to £1,728,015 in 2022/2023 with increased grants and contracts for our work. Expenditure for the year was £1,603,654, an increase on the previous year's expenditure which was £1,392,539.

The total funds held at 31st March 2023 were £860,233 of these £53,766 are restricted, £203,385 are designated, and general funds stand at £603,082 up from £507,692 in the previous year.

The purpose of the restricted funds held is to further the work in the relevant service areas in accordance with the conditions of funding. See note 17.

Trustees have reviewed and re-designated reserves to set aside funds to meet financial obligations to employees and others in the unlikely event of the charity ceasing to exist. Other funds are set aside to meet potential costs outside the annual budget.

Designated funds at March 2023 were unchanged at £203,385 and meet the projected increased costs of contractual obligations and wind-down costs

TRUSTEES' REPORT

Our Strategy

From 2023 – 2028 Hibiscus is focusing our work on our five-year strategy to ensure that we become a more impact-led, trauma informed, anti-racist and client-centred organisation.

Theory of Change
Forming from our Theory of Change, our five-year strategy will focus on four key areas of work:

- **Personal/Lived Experience:**
  We will continue to work directly with marginalised migrant women at every point in the criminal justice and immigration systems, to provide emotional and practical support and to enable them to influence change.

- **Practice**
  We will work with institutions within the criminal justice and immigration systems as well as with stakeholders and other NGO partners, to help improve understanding, service provision and support to create fairer practices. By identifying victims of trafficking and influencing the treatment of marginalised women through advocacy, training, tools and resource, we influence institutions and staff to understand the needs of migrant women and implement better, fairer practices.

- **Policy**
  We will work collaboratively with other organisations to campaign for policy change. Hibiscus will provide evidence and amplify the voice of migrant women themselves to influence policy and practice. We will provide a platform for marginalised migrant women with experience of the criminal justice and immigration systems to influence policy and practice. In turn, policy and decision makers will better understand the experiences of marginalised migrant women and implement fairer, more humane policies.

- **Public opinion**
  We will provide communication platforms for migrant women with lived experience of the criminal justice and immigration systems to be heard in the media. We will work to ensure honest, accurate, representative coverage in the media about the experiences of migrant women. We will highlight injustice and rebalance the narrative around migrant women by getting the stories and voices of women themselves into the media.

TRUSTEES' REPORT

Structure, Governance and Management

Hibiscus Initiatives is a company limited by guarantee without share capital incorporated on 12 September 2002 and registered with the Charity Commission on 2 June 2004 as a charity. Its governing rules are its Memorandum and Articles of Association.

Prior to its incorporation the charity had operated since 1986 as an unincorporated charity under the name Female Prisoners Welfare Project. On incorporation it became FPWP Hibiscus Limited and changed its name to Hibiscus Initiatives by special resolution on the 9th September 2013. The Articles of Association were reviewed and updated during 2014 and formally adopted in October 2014.

While day to day responsibility is delegated to the Chief Executive, Baljit Banga and her senior leadership team, overall responsibility rests with the Board. Strategic decisions and those relating to conditions of employment for the Chief Executive and senior leadership team are made by the Board and where appropriate with the assistance of external professional experts.

The Chief Executive works closely with the Board and the senior leadership team. Senior staff each manage a team of skilled staff and send regular departmental reports on their projects' work to the Board members.

Hibiscus' administrative structure and governance arrangements are a crucial part of the organisation, driving performance and keeping delivery on track. We worked to achieve the aims set out in the strategic plan; particular attention was paid to ensure staff training and support needs were met.

The Board of Trustees and Directors of the Company
Selection and appointment of trustees is governed by the charity's Articles of Association. The organisation requires that all trustees have a clear understanding of the criminal justice system and the needs and issues surrounding women in prison, including foreign national prisoners, those held in immigration removal centres in the UK, those released from both prisons and immigration removal centres into the community or returned back to their home countries, and issues surrounding trafficking and the phenomena of modern day slavery.

The directors of the charitable company are its trustees for the purposes of charity law.

The Trustees who have served during the year and since the year end were as follows:

- Rosalyn Akar Grams (Co-Chair, appointed May 2023)
- Annette Man Kwan So (Co-Chair, appointed May 2023)
- Rachel Youngman (Chair) (resigned May 2023)
- Michael Greenwood (Treasurer)
- Sara Khan
- Anne Noreen Langton
- Roz Morrison
- Louise Swan
- Klara Skrivankova

Hibiscus

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

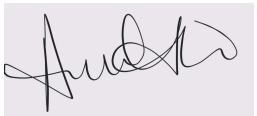
The auditors, Myrus Smith have expressed their willingness to continue in office and a resolution proposing their re-appointment will be put to the forthcoming Annual General Meeting.

Approval

This report was approved by the Trustees on 27th November 2023 and signed on their behalf, by:



Rosalyn Akar Grams
Co-Chair



Annette Man Kwan So
Co-Chair

Independent Auditor's Report to the Members of Hibiscus Initiatives

Opinion

We have audited the financial statements of Hibiscus Initiatives (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Jones FCA (Senior Statutory Auditor) For
and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditor

2023

Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

Hibiscus

STATEMENT OF FINANCIAL ACTIVITIES

Income And Expenditure Account for The Year Ended 31 March 2023

	Notes	Unrestricted funds (£)	Designated fund (£)	Restricted funds (£)	Total 2023 (£)	Total 2022 (£)
Income from: -						
Donations and Grants	2	22,550	-	564,426	586,976	506,329
Charitable activity	3	1,139,106	-	-	1,139,106	936,499
Investment		1,934	-	-	1,934	33
Total		1,163,590	-	564,426	1,728,016	1,442,861
Expenditure on:						
Raising funds	5	11,416	-	-	11,416	21,770
Charitable activity	6	1,056,783	-	535,455	1,592,238	1,370,769
Total		1,068,199	-	535,455	1,603,654	1,392,539
Net Income/ (expenditure)		95,391	-	28,971	124,362	50,322
Transfer between funds		-	-	-	-	-
Net movement in funds		-	-	-	-	50,322
Total Funds brought forward	16/17	507,692	203,385	24,795	735,872	685,550
Total funds carried forward		£603,083	£203,385	£53,766	£860,234	£735,872

All income and expenditure is derived from continuing activities.

There were no recognised gains or losses for 2022 and 2023 other than those included in the Statement of Financial Activities.

The notes on pages 18 to 27 form part of these Financial Statements.

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed Assets					
Tangible Assets		-	-	-	-
Current Assets					
Debtors	12	348,066		467,738	
Cash at bank and in hand	13	830,107		480,715	
		1,178,173		948,453	
Creditors: amounts falling due within one year	14	317,939		212,581	
Net current Assets			860,234		735,872
Net Assets			£860,234		£735,872
Income funds					
Restricted funds	16		53,766		24,795
Unrestricted funds	17		603,083		507,692
Designated funds	17		203,385		203,385
Total funds			£860,234		£735,872

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Board on 27th November 2023 and signed on its behalf by:

Rosalyn Akar Grams
Co-Chair

Michael Greenwood
Treasurer

The notes on pages 18 to 27 form part of these Financial Statements.

STATEMENT OF CASHFLOWS AS AT 31 MARCH 2023

	Notes	2023 (£)	2022 (£)
Net cash provided by /(used in) operating activities			
Cash and cash equivalents	20	349,392	48,620
Cash and cash equivalents At 1 April		480,715	432,095
At 31 March		£830,107	£480,715

1. ACCOUNTING POLICIES

General information and basis of preparation

Hibiscus Initiatives is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the 'Legal and Administrative Information' on page 1 of this Trustees' Report and Financial Statements.

The charity constitutes a public benefit entity as defined by FRS 102.

The Financial Statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Financial Statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Income recognition
Items of income are recognised in the Financial Statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that the receipt of the income is considered probable; and;
- the amount can be measured reliably.

Expenditure recognition
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and that the amount can be measured reliably.

Expenditure is allocated to each activity where the costs relate directly to that activity. Support costs, including governance costs, that do not relate directly to any activity are apportioned to each activity on the basis of staff time.

Expenditure is included under the following headings:

- Raising funds which comprises the costs associated with attracting voluntary donations and grants
- Charitable activities which comprises the costs associated with running the various activities, services and projects for the charity's beneficiaries

1. ACCOUNTING POLICIES (continued)

Fixed Assets and Depreciation

Tangible fixed assets costing in excess of £1,000 are capitalised and stated at cost less accumulated depreciation. Fixed assets acquired for a specific project are expensed in the year of purchase.

Depreciation is provided so as to write off the cost of fixed assets at the following annual rates:

Office equipment	25% reducing balance
Computer equipment	25% straight line

Fund accounting

Unrestricted general funds are those funds which are freely available for use in furtherance of the objects of the charity.

Designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Restricted funds are those funds which can only be used in accordance with the wishes of the donor, or which have been raised for a particular purpose.

Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the year to which they relate.

2. DONATIONS AND GRANTS

Grant and donation income was received from the following sources:

	2023 £	2022 £
Restricted grants:		
National Lottery -Women and Girls	113,976	75,000
The Bell Foundation	42,734	45,833
Esmee Fairbairn	100,000	50,000
Diversion	-	19,644
Advance and Women in Prison {Pan London)	67,583	66,250
Trust for London	26,869	21,732
Barrow Cadbury Trust	25,000	25,000
Justice Together	50,000	33,333
Paul Hamlyn	40,600	23,100
Ministry of justice (MOPAC DIVERSION)	9,822	99,658
COVID 19 grants	-	42,300
Lloyds Bank Foundation	4,000	-
Oak Foundation	7,252	-
MOJ - Core /Women's Centre	14,296	-
Forward Trust	26,925	-
National Heritage	35,369	-
Total restricted grants	£564,426	£501,850
Restricted donations	-	-
Unrestricted donations	22,550	4,479
Total grants/donations	£586,976	£506,329

3. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Contract income receivable		
SERCO Gatwick	220,582	220,582
SERCO SWS	57,120	57,120
MITIE	85,194	38,998
Home Office	678,270	609,074
	1,041,167	925,774
Other income	97,938	10,725
Total income from charitable activities	£1,139,106	£936,499

All of the expenditure recognised in 2022 and 2023 was unrestricted.

4 NET INCOME/ EXPENDITURE

	2023	2022
	£	£
Operating surplus is stated after charging:		
Auditor's fee	£3,000	£2,020

5 COST OF RAISING FUNDS

			2023	2022
	Direct Costs	Support Costs	£	£
Fundraising activities	11,416	-	11,416	21,770

All of the expenditure recognised in 2022 and 2023 was unrestricted.

6 COST OF CHARITABLE ACTIVITIES

	Direct Costs	Support Costs	2023	2022
Support and advocacy to foreign nationals affected by the criminal justice and immigration systems	£1,368,498	£223,740	£1,592,238	£1,370,769

Of the £1,370,769 expenditure recognised in 2022, £869,106 was charged to unrestricted funds and £501,663 was charged to restricted funds.

7 ANALYSIS OF DIRECT COSTS

	Raising Funds £	Charitable Activity £	2023 £	2022 £
Wages and salaries	11,416	1,027,007	1,038,423	857,721
Staff travel UK	-	65,426	65,426	42,295
Staff training and conferences	-	29,854	29,854	7,137
Overseas resettlement and travel	-	69,940	69,940	56,371
External consultancy	-	86,546	86,546	113,201
COVID 19 support	-	15	15	15,769
Recruitment	-	23,240	23,240	13,071
Other direct costs	-	66,470	66,470	63,509
	£11,416	£1,368,498	£1,379,914	£1,169,074

8 ANALYSIS OF SUPPORT COSTS

	Charitable Activity	2023	2022
	£	£	£
Office cost	119,924	119,924	126,446
Premises Costs	100,661	100,661	92,494
Governance cost	3,155	3,155	4,525
	£223,740	£223,740	£223,465

9 GOVERNANCE COSTS

	2023	2022
	£	£
Audit fees	3,000	2,020
AGM/Annual review	155	1,320
Trustee training/membership	-	1,185
	£3,155	£4,525

10 TRUSTEE AND BOARD MEMBER EXPENSES

During the year there were payments made to Trustees of £250 in respect of expenses (2022: £nil).

11 STAFF COSTS

Total staff wages for the year excluding national insurance & pension were £879,315 (2022: £772,863).

Total social security costs for the year were £83,875 (2022: £69,431).

The average number of employees during the year was 29 (2022: 26). The total employment benefits received by key management was £227,792 (2022: £252,576).

There was no employee with emoluments between £60,000 and £69,999 (2022: none).

No employee received monies by way of compensation for termination of employment (2021: none).

The charity operates a defined contribution pension scheme. Contributions during the year were £18,172 (2022: £15,427).

None of the Trustees or members of the Board received any emoluments during the year (2022: £nil). Under FRS 102, employee benefits include gross salary, benefits in kind, employer's national insurance and employer pension Costs.

12 DEBTORS

	2023 £	2022 £
Rent Deposit	7,866	7,866
Debtors / contract Income	321,683	450,576
Pre-payments	18,517	9,296
	£348,066	£467,738

13 CASH AT BANK

	2023 £	2022 £
Bank Current account	525,204	276,268
Bank Deposit Account	289,485	198,046
Cash in Hand	15,418	6,401
	£830,107	£480,715

14 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade Creditors	38,597	88,581
Sundry Creditors and Accruals	11,831	7,500
Income in Advance	267,511	116,500
	£317,939	£212,581

15 OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2023 £	2022 £
Due within:		
One year	24,590	47,442
One to five years	-	-
	£24,590	£47,442

At 31 March 2023 the company had annual commitments of £47,442 (2022: 47,442) for rent of premises under non-cancellable operating leases which expire in July 2023 (notice period 6 Months).

16 RESTRICTED FUNDS

The funds of the charity include restricted funds comprising the following unexpended balances of grants held on trusts to be applied to specific purposes:

At 31 March 2023	Balance at 01-Apr-22	Income	Expenditure	Transfer between Funds	Balance at 31-Mar-23
	£	£	£	£	£
Bell	8,705	42,734	48,132	-	3,308
Barrow Cadbury	(289)	25,000	18,814	-	5,897
Justice Together	6,118	50,000	48,836	-	7,282
Forward Trust	-	26,925	20,256	-	6,669
National Heritage	-	35,369	33,386	-	1,983
Esmee Fairbairn	736	100,000	80,339	-	20,397
MOPAC DIVERSION	(20)	9,822	9,802	-	-
Womens Centre- National Lottery	-	113,976	105,746	-	8,230
Pan London/Advance Wraparound	8,990	67,583	76,573	-	-
Trust for London	1,013	26,869	27,882	-	-
Oak Foundation	-	7,252	7,252	-	-
Lloyds Bank Foundation	-	4,000	4,000	-	-
MOJ - Core /Women's centre	-	14,296	14,296	-	-
Paul Hamlyn	(458)	40,600	40,142	-	-
	£24,795	£564,426	£535,455	£Nil	£53,766

Full details of the purposes of these funds are in the Trustees report under the Financial Review section.

17 UNRESTRICTED FUNDS

At 31 March 2023	Balance at 01-Apr-22	Income	Expenditure	Transfer between Funds	Balance at 31-Mar-23
	£	£	£	£	£
Unrestricted funds	507,692	1,163,590	1,068,199	-	603,083
Designated funds	203,385	-	-	-	203,385
	£711,077	£1,163,590	£1,068,199	£Nil	£806,468

At 31 March 2022	Balance at 01-Apr-21	Income	Expenditure	Transfer between Funds	Balance at 31-Mar-22
	£	£	£	£	£
Unrestricted funds	438,189	941,011	890,876	19,368	507,692
Designated funds	223,385	-	-	(20,000)	203,385
	£661,574	£941,011	£890,876	£(632)	£711,077

18 DESIGNATED FUNDS

The following funds have been set aside out of general funds by the Trustees:

	2023	2022
	£	£
Contractual obligations and wind-down costs	188,385	188,385
Exceptional costs	15,000	15,000
	£203,385	£203,385

19 ANALYSIS OF NET ASSETS BETWEEN FUNDS

2023

	Unrestricted Fund	Restricted fund	Total
	£	£	£
Current assets	1,124,407	53,766	1,178,173
Current liabilities	(317,939)	-	(317,939)
As at 31 March 2023	£808,468	£53,766	£860,234

2022

	Unrestricted Fund	Restricted fund	Total
	£	£	£
Current assets	923,658	24,795	948,453
Current liabilities	(212,581)	-	(212,581)
As at 31 March 2022	£711,077	£24,795	£735,872

20 NOTES TO THE STATEMENT OF CASHFLOWS

	2023	2022
	£	£
Reconciliation of surplus to net cash		
Surplus for the year	124,361	50,322
(Increase)/decrease in debtors	119,672	(141,592)
(Decrease)/increase in creditors	105,359	139,890
Net cash provided by/(used in) operating activities	£349,392	£48,620

HIBISCUS INITIATIVES LTD

England & Wales - Charity number 1104094

Accounts

Hibiscus Initiatives

Charity Registration No. 01104094
Company Registration No. 04533442 (England and Wales)

Hibiscus Initiatives

TRUSTEES' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

Hibiscus Initiatives

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Hibiscus Initiatives

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rachel Youngman (Chair)
	Michael Greenwood (Treasurer)
	Anne Stephens (Resigned 27th October 2021)
	Sara Khan
	Margaret Crisell (Resigned 27th October 2021)
	Roz Morrison
	Erika Szasz
	Louise Swan
	Klara Skrivankova
	Rosalyn Akar Grams
	Anne Noreen Langton
	Annette Man Kwan So
Chief Executive and Secretary	Marchu Belete
	Kate Shurety (Interim CEO from 26th October 2022)
Charity number	01104094
Company number	04533442
Principal address and registered office	356 Holloway Road London N7 6PA
Auditors	Myrus Smith Chartered Accountants Norman House 8 Burnell Road Sutton Surrey SM1 4BW

Hibiscus Initiatives

TRUSTEES' REPORT

Report of the Trustees for the year ended 31 March 2022

The Trustees present their Report and Financial Statements for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", Charities Act 2011, Companies Act 2006 and UK Generally Accepted Accounting Practice.

In preparing this report, the Trustees have taken advantage of the small company's exemptions provided by Section 415A of the Companies Act 2006.

Hibiscus Initiatives is a company limited by guarantee (not having a share capital) and a registered charity.

Objectives

The key charity objectives of Hibiscus Initiatives, hereinafter referred to as Hibiscus, are to:

- relieve the poverty and the emotional, practical, social and legal needs of persons, in particular but not limited to women, who have been affected by criminal and social justice issues;
- advance public education about such persons;
- undertake any other charitable object.

Our Vision

A fair and just society where inequalities are eliminated from the criminal justice and immigration systems.

Our Mission

Hibiscus enables marginalised migrant women trapped in the immigration and justice system to rebuild their lives.

Our mission is to:

- provide advocacy, support and specialist services to marginalised, vulnerable foreign national and BMER women and men;
- enable informed choices;
- promote social justice and respect;
- reduce inequalities.

Our Values

- **Integrity:** To be pro-active in our intentions, for our work and actions to reflect the values we hold as an organisation.
- **Respect:** To respect our colleagues, stakeholders, and the women and families we support. Even when we disagree, to see each other as full human beings, with struggles and dreams.
- **Learning & Innovation:** To be curious. To invest in our staff to develop and grow. To find new and innovative ways of supporting migrant women to rebuild their lives. To reflect honestly when things haven't gone right.
- **Inclusive:** To centre those with lived experience throughout what we do. Being an ally, co-producing services, research and articles. To be inclusive in a meaningful way, to support our clients to be part of Hibiscus as employees and trustees.

Hibiscus Initiatives

TRUSTEES' REPORT

Activities

Hibiscus is the UK's leading organisation working with Black, minoritised and migrant women and families at the intersection of the immigration and criminal justice systems. Our primary focus is on working with women; we also work with men where this complements our work with women**.** This currently includes work with men in the Heathrow Immigration Removal Centres (IRCs) Harmondsworth and Colnbrook and families in the Gatwick Pre-Departure Accommodation (PDA).

Our principal activities fall into these strands:

- Community Services to Women;
- Specialist Advocacy and Advice Services to Women in Prisons;
- International Resettlement and Detention Services;
- Specialist Gender Specific Welfare Support to Women in Detention;
- Specialist Support to Families Facing Forced Removal;
- Anti-Trafficking.

As reflected in all the strands, the organisation exists to provide advocacy, advice, support and specialist services to empower our clients to enable informed choices and positive change. Support takes many forms and can include help to access legal advice/representation, family issues, social services, housing, mental health and well-being, education and training and help settling into the community either here in the UK or back in their home countries. An activity relating to all strands is to conduct research, communicate and raise awareness of the issues faced by our clients, with a view to influencing policy makers.

The Trustees, in making decisions about the activities, have had due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant. All of the activities are considered by the trustees to be in the public benefit.

All of our funders require ongoing and project end reports and have been satisfied that the outcome requirements have been met or exceeded.

Achievements and Performance

Community & Prisons Services

Community Service

Our community team provides specialist, trauma-informed support to Black and migrant women affected by the criminal justice system, immigration restrictions and/or survivors of trafficking, across the Greater London area. Funding for the team came from a number of sources including Esmée Fairbairn Foundation, the National Lottery Reaching Communities Fund, London Community Foundation and Paul Hamlyn Foundation.

The Women's Centre reopened following the Covid pandemic in June 2021, and numbers attending activities gradually increased through the year as women gained confidence to return to the Centre. Alongside individual casework, practical and emotional support, we delivered a comprehensive programme of group and 1-1 activities, focusing on three overlapping strands of practical support, wellbeing and empowerment and agency. Highlights included special events for Black History Month, Christmas party and International Women's Day.

Hibiscus Initiatives

TRUSTEES' REPORT

We continue to see a high level of need from women accessing casework support, with continued delays to immigration decisions, Tribunals, and criminal justice proceedings, and consequent impact on women's practical situations, mental and emotional health. Lack of suitable housing, financial destitution made worse by the rising cost of living, and difficulties accessing legal support and mental health treatment are all key areas of concern.

Our community services include a number of additional projects and partnerships:

WrapAround Service

We continued our Pan London WrapAround Service, delivered under a Service Level Agreement funded by Mayor's Office on Police and Crime (MOPAC) in partnership with Advance, Women in Prison and Pecan. Our WrapAround project worker provides holistic support to women with experience of the criminal justice system through a support plan, one to one support and onward referrals to specialist agencies.

Diversion Service

Our Diversion Service works with migrant women who have been given conditional cautions with a requirement to engage in the Diversion service, as well as taking voluntary referrals from women in police custody. The Diversion Project is funded by MOPAC through Advance and works in partnership with Women in Prison and Pecan.

Cultural Mediation Project

Our Cultural Mediation Project, funded by The Bell Foundation, we focus on working with survivors of trafficking to provide evidence to establish the role of cultural mediators within the UK criminal justice and immigration systems.

The main activities carried out are providing training on cultural mediation to external organisations with subsequent review of their feedback to improve the existing materials. The project has also sought to engage with clients by designing and delivering a tailored training programme for them to enhance their skills and become cultural mediators. Training on cultural mediation awareness and good practices was delivered to the external organisation Women in Prison (WIP), an organisation that works to support women affected by the Criminal Justice System. There was a total of four equal training sessions, and these were organised online. The sessions began in May 2022 and ended in August 2022 (Q1), with a total of 45 participants. The training covered WIP staff members including frontline workers, advisory professionals, policy and Monitoring & Evaluation staff, administrative assistants, coordinators, and senior managers. This training was successful in raising awareness of how key the provision of cultural mediation is for women survivors of trafficking and how it helps them access support and start a recovery path. An evaluation was carried out at the end of the training and the findings were incorporated into the training.

A tailor-made training course has been designed for survivors of trafficking and gender-based violence to become cultural mediators. This training has been face-to face, and so far, 9 women have participated. Module one was delivered with the goal for women to understand the role of a cultural mediator and the skills required. The second module was in October 2022, and the women learned to communicate and translate between people with cultural and linguistic needs. Women are using their own experiences to understand and control the process of cultural mediation.

Specialist Advocacy and Advice Services to Women in Prisons

Securing dedicated funding for this work has continued to be challenging, and the Board have agreed to fund this work using reserves where necessary due to the high priority to support migrant women in prison. In March 2022 the Man Group Charitable Trust agreed to fund £100,000 over 2 years towards this work.

We currently continue to work in three prisons, HMP Bronzefield, HMP Peterborough and HMP Downview. The prisons continued to operate with restricted regimes for much of the year, due both to ongoing concerns around Covid-19 and prison staff shortages. Hibiscus staff were able to return to visiting each prison weekly, to provide in-person advice, advocacy and emotional support to foreign national women. In HMP Peterborough the prison has continued to facilitate a free phone line 1 day/week to provide additional support, which has proved very beneficial with a large number of calls received and many new clients engaged.

Hibiscus Initiatives

TRUSTEES' REPORT

International Resettlement and Detention Services

This year has been difficult for our work, and its main delivery service has had to change in line with the repurposing of the Immigration Removal Centres (IRC's) and the work we are doing including our work with partners and internationally. Since the start of the pandemic, we have been working alongside our various policies and procedures to ensure that a phased return can resume without too much interruption to the service and the clients we support. We have been working with other agencies, centres, Home Office and public health to ensure both the safety of those we support and our staff, and ensuring we are understanding the complexities of returning and our partners internationally who have also been impacted by the pandemic. We are pleased that we have managed to resume front line support within the centres from June 2021, in line with lockdown and PHE requirements.

Numbers are at an all-time low, but we are responding to the trend and ensuring that our focus remains on those in detention as well as supporting those that have been released. This focus has been apparent especially in Yarl's Wood, where the staff have worked tirelessly to ensure that women are getting the specialist support they need on release, which has been heightened during the lockdown. We are working closely with other agencies, so that the women receive a package of support upon their release. We have faced difficulties with women being released at times, such as homelessness and being without funds to enable them to get the resources and food they need. The emergency support fund that Hibiscus provided has been invaluable and the IR team are focusing on a sustainable support system which has been successful.

Some of our work has been supporting clients released from detention into the community due to COVID-19 or where flights have been cancelled and cannot be rebooked due to individual country entry restrictions or complete lockdowns. Many clients are struggling to cope in the community with very little support, however we are available over the phone to assist with emotional wellbeing and some practical assistance. Most of the time they are in vulnerable positions as they cannot work. Often, we have been referring community clients to charities providing food vouchers, phone top-ups or funds for toiletries as well as organisations like Hestia, Samphire and Social Services for additional emotional or practical support. Many female clients in the community have been sent therapeutic material to manage their stress levels. They in turn have fed back that it has helped ease some of their stress and anxieties.

In Heathrow, the majority caseload has been migrants who have been transferred from prisons and are awaiting deportation. Following the recent increase of migrants crossing the Channel, Colnbrook has begun to house those clients who have claimed asylum at the Port of Dover. To accommodate the need for clients in the centre, we have also increased our presence in the Sahara unit to assist the women who are detained for short periods of time and especially those facing vulnerabilities and need additional support.

Undocumented migrant cases have been supported with referrals to legal aid solicitors, help with understanding their immediate situation, explanation of the appeals process, and signposting to other avenues of support during this difficult time. Additionally, we have been providing emotional support and returns counselling, particularly on health and safety concerns around COVID-19 where client's need to self-isolate on their return. Additional measures have been considered, such as where they will self-isolate and if they are in need of PPE such as masks.

Specialist Support to Families Facing Forced Removal

Due to the pandemic, the Gatwick Pre-Departure Accommodation (PDA) has been closed. Staff have been presenting our services to new officers during their Initial Training Course (ITC) and developing our training package for staff within the centres. We have also been working on updating policies, procedures and feedback to ensure the best outcomes for the families once the service resumes. The PDA staff have been updating the leaflets and partnership work, ensuring collaboration and information gathering ready for service delivery.

Hibiscus Initiatives

TRUSTEES' REPORT

The team have been working hard to create a new resource package referred to as TCU booklets, which are return to booklets for those that are returning back to European countries under third country cases. We have also been updating all our return to booklets, as well as creating new ones such as Brazil.

Specialist Gender Specific Welfare Support to Women in Detention

The Specialist Welfare Service (SWS) at Yarl's Wood has been offering a hybrid service within Yarl's Wood and to those who have been released. During the last year, the centre has been re-purposed at various times of the year and therefore the SWS has had to change the way of working with the women who have been in Yarl's Wood. We have adopted a fast and flexible working approach, which has meant adjusting to changes to the centre often with one or two-day's notice. This planning has helped ensure that a larger number of clients can be supported.

The lockdowns have put an increased strain on clients we were working with, both inside and outside of detention. People are trying to cope with the unknown and the continuous update on government guidelines and they have expressed to us, in both senses, their freedom has been lost. This has resulted in more communication and update with clients, ensuring their wellbeing and mental health is being supported, using therapeutic intervention and calming techniques which has helped clients cope better.

Where we haven't been able to hold face-to-face group work with the women, we have found suitable alternatives such as making individual packages that were delivered to help with their self-care and positivity.

Emotional and psychological support continues to be at the forefront of our focus of support offered. Some other examples of what we have assisted with include; job searches, finding legal representation, investigating free study courses, and ensuring their basic needs are met; such as food, clothing, accommodation and enhancing their support network. Some of our clients have requested tools to help them learn a new skill and we were pleased to have been able to purchase workbooks. This has also helped increase their level of English. It is great to be able to help occupy our clients' minds and have them focus on positive resolutions, such as life skills during this difficult time with a lot of uncertainty. If needed, we have still been referring our clients to specialist support agencies and this is assessed case by case depending on the specialism required.

We have also found that our engagements and professional relationships with internal and external partnership agencies have strengthened during the last year which we hope will develop even further to best support our clients.

Re-Run clothing kindly donated some running/fitness equipment such as trainers and clothing and we were able to distribute these both for our clients in detention and community clients to promote wellbeing through fitness.

We are also pleased to say that our SWS worker has passed her Independent Domestic Violence Advisor (IDVA) qualification and will be able to support women who are being presented with complex needs and domestic abuse, as well as our continuous work on the Anti-Trafficking Steering Group (ATSG).

Anti-Trafficking

The Anti-trafficking Steering Group (ATSG) was set-up in order to ensure that the different departments at Hibiscus work together and coordinate their response against human trafficking. The group will work towards these 5 lines of action: providing a specialised service, professional partnerships, enhance knowledge, advocate for change and centring women's voices.

The ATSG has produced a training PowerPoint for new Hibiscus staff as an introduction and reference for working with clients who have experiences of trafficking. The ATSG has been asked by Unlocked Graduates to deliver training on anti-trafficking for HMPPS officers on 6th September in London.

Hibiscus Initiatives

TRUSTEES' REPORT

ATSG members facilitated a second thematic Focus Group: Experiences of the NRM and CJS on April 22nd. This group provided a space for women who have experienced both the National Referral Mechanism and process, and have had contact with the Criminal Justice System, and more specifically with prison. Six women attended and shared their stories, thoughts and experiences. It was a rich and cohesive session, and the mutual support offered by clients all at different stages of the NRM and CJS was positive and hopeful. The next focus group is proposed to look into the effects of the NRM on those with children.

Hibiscus has also secured funding from the IOM to conduct research on the experiences of survivors of trafficking in the Criminal Justice System. The Policy Team is also beginning the process of starting a six-episode podcast which will enable clients to tell their stories and create their own narrative, contributing to the conversation around experiences of the NRM. Two community clients have already agreed to participate.

Financial Review

The Trustees consider that the main risk the charity faces is not being able to raise sufficient funds to continue providing its core services. The fundraising programme is continually reviewed and the Trustees are very aware of the necessity to ensure that the charity has sufficient reserves.

The Trustees have also examined other operational and business risks faced by the charity and can confirm that suitable measures have been taken, wherever possible, to mitigate any significant risks.

The Finance & Compliance Sub-Committee review and update the risk register on a quarterly basis and report to the Board.

Our funders are as listed in notes 2 and 3 to the accounts.

Income increased from £1,374,566 in 2020/2021 to £1,442,861 in 2021/2022 with increased grants and contracts for our work. Expenditure for the year was £1,392,539 an increase on the previous year's expenditure which was £1,357,929.

The total funds held at 31st March 2022 were £735,872 of these £24,795 are restricted, £203,385 are designated, and general funds stand at £507,692 up from £438,189 in the previous year.

The purpose of the restricted funds held is to further the work in the relevant service areas in accordance with the conditions of funding. See note 17.

Trustees have reviewed and re-designated reserves to set aside funds to meet financial obligations to employees and others in the unlikely event of the charity ceasing to exist. Other funds are set aside to meet potential costs outside the annual budget. Designated funds at March 2022 were £203,385 decreased from £223,385 to meet the projected costs of contractual obligations and wind-down costs. See note 19.

The Trustees have reviewed the income it is to receive in the year to 31 March 2023 and believe there will be sufficient income to pay all debts as they fall due and to retain the current level of reserves.

TRUSTEES' REPORT

Our Strategy

From 2021-2023 Hibiscus is focusing our work on five strategic themes - our 5 R's - to ensure that we become a more impact-led, trauma informed and client-centred organisation.

Recovery

To recover from the pandemic and regain service capacity, aiming to reach the same number of clients before the pandemic.

Resilience

To improve our systems and processes to become a more resilient organisation to better withstand the challenges of present and future, including the pandemic.

Recentre

To centre the migrant women we work with in our work, and in particular Black women. To become and anti-racism organisation. To increase our empowerment works.

Reconnect

To celebrate our 35th anniversary and re-connect to the reason and purpose for which Hibiscus was founded. To ensure the story of our founder, Olga Heavens, is still central to our work and communicate our history, impact and achievements.

Reimagine

To clarify our purpose statement and develop our theory of change and new strategy. A new vision for the future of Hibiscus.

How we support and empower migrant women

Policy: By providing a platform for marginalised migrant women with experience of the criminal justice and immigration system to influence policy and practice.

Policy and decisions makers understand the experiences of marginalised migrant women and implement fairer, more humane policies.

Practice: By identifying victims of trafficking and influencing the treatment of marginalised women through advocacy, training, tools and resources.

We influence institutions and staff to understand the needs of migrant women and implement better, fairer practices.

Public Opinion: In highlighting injustice and rebalancing the narrative around migrant women by getting the stories and voices of women themselves into the media.

There are more stories in the media which present an accurate and honest account of the experiences of marginalised, migrant women.

Hibiscus Initiatives

TRUSTEES' REPORT

Supporting Our Clients

Whatever their situation, Hibiscus works to ensure every client:

Feels:

- Listened to and understood
- Cared for
- Safer

Understands their:

- Situation
- Rights and responsibilities
- Options

Has their basic needs met:

- Safety
- Documentation
- Finance, Food and Housing

Forms positive, supportive, personal connections and feels:

- Supported
- Less isolated

Is enabled to:

- Make informed decisions
- Take action
- Influence change

Experiences:

- Fairness
- Justice
- Freedom

All of this contributes to improved mental health and wellbeing.

If and when our clients are ready, we help them to tell their story, and to use their experience to advocate for change in the criminal justice and immigration system.

Hibiscus Initiatives

TRUSTEES' REPORT

Structure, Governance and Management

Hibiscus Initiatives is a company limited by guarantee without share capital incorporated on 12 September 2002 and registered with the Charity Commission on 2 June 2004 as a charity. Its governing rules are its Memorandum and Articles of Association. Prior to its incorporation the charity had operated since 1986 as an unincorporated charity under the name Female Prisoners Welfare Project. On incorporation it became FPWP Hibiscus Limited and changed its name to Hibiscus Initiatives by special resolution on the 9th September 2013. The Articles of Association were reviewed and updated during 2014 and formally adopted in October 2014.

While day to day responsibility is delegated to the Chief Executive, Marchu Belete and her senior leadership team, overall responsibility rests with the Board. Strategic decisions and those relating to conditions of employment for the Chief Executive and senior leadership team are made by the Board and where appropriate with the assistance of external professional experts.

The Chief Executive works closely with the Board and the senior leadership team. Senior staff each manage a team of skilled staff and send regular departmental reports on their projects' work to the Board members.

Hibiscus' administrative structure and governance arrangements are a crucial part of the organisation, driving performance and keeping delivery on track. We worked to achieve the aims set out in the strategic plan; particular attention was paid to ensure staff training and support needs were met.

The Board of Trustees and Directors of the Company

Selection and appointment of trustees is governed by the charity's Articles of Association. The organisation requires that all trustees have a clear understanding of the criminal justice system and the needs and issues surrounding women in prison, including foreign national prisoners, those held in immigration removal centres in the UK, those released from both prisons and immigration removal centres into the community or returned back to their home countries, and issues surrounding trafficking and the phenomena of modern day slavery.

The directors of the charitable company are its trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

- Rachel Youngman (Chair)
- Michael Greenwood (Treasurer)
- Margaret Crisell (resigned 27th October 2021)
- Roz Morrison
- Anne Stephens (resigned 27th October 2021)
- Sara Khan
- Erika Szasz (resigned 4th July 2022)
- Louise Swan
- Anne Noreen Langton
- Klara Skrivankova
- Rosalyn Akar Grams
- Annette Man Kwan So

Hibiscus Initiatives

TRUSTEES' REPORT

Trustees' responsibilities statement

The Trustees are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare Financial Statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, Myrus Smith have expressed their willingness to continue in office and a resolution proposing their re-appointment will be put to the forthcoming Annual General Meeting.

Approval

This report was approved by the Trustees on 28th November 2022 and signed on their behalf, by:

Rachel Youngman

Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HIBISCUS INITIATIVES

Opinion

We have audited the financial statements of Hibiscus Initiatives (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities (incorporating Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Hibiscus Initiatives

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HIBISCUS INITIATIVES

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Hibiscus Initiatives

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HIBISCUS INITIATIVES

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Jones FCA (Senior Statutory Auditor)
For and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditor

Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

28th November 2022

Hibiscus Initiatives

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Company Number 04533442

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:						
Donations and grants	2	4,479	-	501,850	**506,329**	578,808
Charitable activities	3	936,499	-	-	**936,499**	795,662
Investments		33	-	-	**33**	96
Total		941,011	**-**	501,850	**1,442,861**	1,374,566
Expenditure on:						
Raising funds	5	21,770	-	-	**21,770**	18,849
Charitable activities	6	869,106	-	501,663	**1,370,769**	1,339,080
Total		890,876	-	501,663	**1,392,539**	1,357,929
Net income/(expenditure)	4	50,135	-	187	**50,322**	16,637
Transfers between funds	17/18	19,368	(20,000)	632	**-**	-
Net movement in funds		69,503	(20,000)	819	**50,322**	16,637
Total funds brought forward	17/18	438,189	223,385	23,976	**685,550**	668,913
Total funds carried forward		507,692	203,385	24,795	**735,872**	685,550

All income and expenditure is derived from continuing activities.

There were no recognised gains or losses for 2021 and 2022 other than those included in the Statement of Financial Activities.

The notes on pages 18 to 29 form part of these Financial Statements.

Hibiscus Initiatives

BALANCE SHEET AS AT 31 MARCH 2022

Company Number 04533442

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed Assets					
Tangible assets	12		-		-
Current assets					
Debtors	13	**467,738**		326,146	
Cash at bank and in hand	14	**480,715**		432,095	
		948,453		758,241	
Creditors: amounts falling due within one year	15	**212,581**		72,691	
Net current assets			**735,872**		685,550
Net Assets			**735,872**		685,550
Income funds					
Restricted funds	17		**24,795**		23,976
Unrestricted funds	18		**507,692**		438,189
Designated funds	19		**203,385**		223,385
Total funds	20		**735,872**		685,550

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Board on 28th November 2022 and signed on its behalf by:

Rachel Youngman
Chair

Michael Greenwood
Treasurer

The notes on pages 18 to 29 form part of these Financial Statements.

Hibiscus Initiatives

STATEMENT OF CASHFLOWS AS AT 31 MARCH 2022

Company Number 04533442

	Notes	2022 £	2021 £
Net cash provided by /(used in) operating activities	21	**48,620**	92,919
Cash and cash equivalents			
At 1 April		**432,095**	339,176
At 31 March		**480,715**	432,095

Hibiscus Initiatives

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

General information and basis of preparation

Hibiscus Initiatives is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the 'Legal and Administrative Information' on page 1 of this Trustees' Report and Financial Statements.

The charity constitutes a public benefit entity as defined by FRS 102.

The Financial Statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice .

The Financial Statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Income recognition

Items of income are recognised in the Financial Statements when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that the receipt of the income is considered probable; and;
- the amount can be measured reliably.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and that the amount can be measured reliably.

Expenditure is allocated to each activity where the costs relate directly to that activity. Support costs, including governance costs, that do not relate directly to any activity are apportioned to each activity on the basis of staff time.

Expenditure is included under the following headings:

- Raising funds which comprises the costs associated with attracting voluntary donations and grants
- Charitable activities which comprises the costs associated with running the various activities, services and projects for the charity's beneficiaries

Hibiscus Initiatives

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES (continued)

Fixed Assets and Depreciation

Tangible fixed assets costing in excess of £1,000 are capitalised and stated at cost less accumulated depreciation. Fixed assets acquired for a specific project are expensed in the year of purchase.

Depreciation is provided so as to write off the cost of fixed assets at the following annual rates:

Office equipment	25% reducing balance
Computer equipment	25% straight line

Fund accounting

Unrestricted general funds are those funds which are freely available for use in furtherance of the objects of the charity.

Designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Restricted funds are those funds which can only be used in accordance with the wishes of the donor or which have been raised for a particular purpose.

Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the year to which they relate.

Hibiscus Initiatives

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2 DONATIONS AND GRANTS

Grant and donation income was received from the following sources:

	2022 £	2021 £
Restricted grants:		
National Lottery – Women and Girls	**75,000**	150,000
The Bell Foundation	**45,833**	-
NPS	**-**	40,000
Esmee Fairbairn	**50,000**	10,873
Diversion	**19,644**	19,644
Comic Relief	**-**	37,250
Advance and Women in Prison (Pan London)	**66,250**	45,000
Trust for London	**21,732**	9,200
Barrow Cadbury Trust	**25,000**	-
Justice Together	**33,333**	-
Paul Hamlyn	**23,100**	-
Ministry of Justice	**99,658**	-
The A B Charitable Trust	**-**	15,000
COVID 19 grants	**42,300**	251,841
Total restricted grants	**501,850**	578,808
Restricted donations	**-**	-
Unrestricted donations	**4,479**	-
Total grants/donations	**506,329**	578,808

Hibiscus Initiatives

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

3 INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Contract income receivable		
SERCO/G4S GATWICK	**220,582**	220,338
SERCO SWS	**57,120**	57,120
MITIE	**38,998**	-
Home Office	**609,074**	515,722
	925,774	793,180
Other income	**10,725**	2,482
Total income from charitable activities	**936,499**	795,662

All income from charitable activities recognised in 2021 and 2022 was unrestricted.

4 NET INCOME (expenditure)

	2022	2021
	£	£
Operating surplus is stated after charging		
Auditor's fee	**2,020**	2,900

5 COST OF RAISING FUNDS

	Direct costs	Support costs	2022	2021
			£	£
Fundraising activities	**21,770**	-	**21,770**	18,849

All of the expenditure recognised in 2021 and 2022 was unrestricted.

Hibiscus Initiatives

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6 COST OF CHARITABLE ACTIVITIES

	Direct costs	Support costs	Total 2022 £	Total 2021 £
Support and advocacy to foreign nationals affected by the criminal justice and immigration systems	1,147,304	223,465	**1,370,769**	1,339,080

Of the £1,339,080 expenditure recognised in 2021, £737,702 was charged to unrestricted funds and £601,378 was charged to restricted funds,

7 ANALYSIS OF DIRECT COSTS

	Raising funds £	Charitable activities £	2022 £	2021 £
Wages and salaries	21,770	835,951	**857,721**	818,481
Staff travel UK	-	42,295	**42,295**	4,257
Staff training and conferences	-	7,137	**7,137**	33,613
Overseas resettlement and travel	-	56,371	**56,371**	8,796
External consultancy	-	113,201	**113,201**	60,671
COVID 19 support	-	15,769	**15,769**	128,415
Recruitment	-	13,071	**13,071**	42,925
Other direct costs	-	63,509	**63,509**	40,622
	21,770	1,147,304	**1,169,074**	1,137,780

Hibiscus Initiatives

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

8 ANALYSIS OF SUPPORT COSTS

	2022	2021
	£	£
Office costs	**126,446**	101,002
Premises costs	**92,494**	112,527
Governance costs (note 9)	**4,525**	6,620
	223,465	220,149

9 GOVERNANCE COSTS

	2022	2021
	£	£
Audit fees	**2,020**	2,900
AGM/Annual review	**1,320**	2,640
Trustee training/membership	**1,185**	1,080
	4,525	6,620

Hibiscus Initiatives

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

10 TRUSTEE AND BOARD MEMBER EXPENSES

During the year there were no payments made to Trustees in respect of expenses or fees (2021: £nil).

11 STAFF COSTS

Total staff wages for the year excluding national insurance was £772,863 (2021: £714,568).

Total social security costs for the year were £69,431 (2021: £62,306).

The average number of employees during the year was 26 (2021: 26).

The total employment benefits received by key management was £252,576 (2021: £188,033).

There was one employee with emoluments between £60,000 and £69,999 (2021: None).

No employee received monies by way of compensation for termination of employment (2021: none).

The charity operates a defined contribution pension scheme. Contributions during the year were £15,427 (2021: £41,607).

None of the Trustees or members of the Board received any emoluments during the year (2021: £nil).

Under FRS 102, employee benefits include gross salary, benefits in kind, employer's national insurance and employer pension costs.

12 TANGIBLE FIXED ASSETS

	Office equipment £
Cost	
At 1 April 2021	23,834
At 31 March 2022	23,834
Depreciation	
At 1 April 2021	23,834
At 31 March 2022	23,834
Net book value	
At 31 March 2021	-
At 31 March 2022	-

Hibiscus Initiatives

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

13 DEBTORS

	2022 £	2021 £
Rent deposit	**7,866**	8,782
Other debtors—contract income	**450,576**	309,303
Pre-payments	**9,296**	8,061
	467,738	326,146

14 CASH AT BANK

	2022 £	2021 £
Bank current account	**276,268**	211,893
Bank deposit accounts	**198,046**	212,896
Cash in hand	**6,401**	7,306
	480,715	432,095

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	**88,581**	56,285
Sundry creditors and accruals	**7,500**	11,806
Income in advance	**116,500**	4,600
	212,581	72,691

16 OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:	2022 £	2021 £
Due within:		
One year	**47,442**	21,531
One to five years	**-**	-
	47,442	21,531

At 31 March 2022 the company had annual commitments of £47,442 (2021: £21,531) for rent of premises under non-cancellable operating leases which expire in July 2023 (notice period 6 months).

Hibiscus Initiatives

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

17 RESTRICTED FUNDS

The funds of the charity include restricted funds comprising the following unexpended balances of grants held on trusts to be applied to specific purposes:

At 31 March 2022		Balance at 1 April 2021 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2022 £
The Bell Foundation	Anti Trafficking	**-**	45,833	37,127	-	**8,706**
Barrow Cadbury	Double Disadvantage	**-**	25,000	25,290	-	**(290)**
National Lottery	Community Services to Women	**4,384**	75,000	79,386	2	**-**
National Lottery	COVID 19	**2,142**	-	2,144	2	**-**
Justice Together		**-**	33,333	27,215	-	**6,118**
Esmee Fairbairn	Community Services to Women	**-**	50,000	49,264	-	**736**
Pan London	Community Services to Women	**-**	66,250	57,260	-	**8,990**
Trust 4 London	Community Services to Women	**3,018**	21,732	23,737	-	**1,013**
LCF	COVID 19	**-**	42,300	42,822	522	**-**
MOJ	Community Services to Women	**-**	99,658	99,764	106	**-**
Paul Hamlyn	Community Services to Women	**-**	23,100	22,622	(936)	**(458)**
Paul Hamlyn	COVID 19	**14,432**	-	15,368	936	**-**
Diversion	Community Services to Women	**-**	19,644	19,664	-	**(20)**
		23,976	501,850	501,663	632	**24,795**

Full details of the purposes of these funds are in the Trustee report in the Financial Review section.

Hibiscus Initiatives

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

17 RESTRICTED FUNDS

The funds of the charity include restricted funds comprising the following unexpended balances of grants held on trusts to be applied to specific purposes:

At 31 March 2021		Balance at 1 April 2020 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2021 £
The Bell Foundation	Anti Trafficking	19,496	-	19,828	332	-
The Bell Foundation	COVID 19	-	6,000	6,000	-	-
National Lottery	Community Services to Women	11,654	150,000	157,270	-	**4,384**
National Lottery	COVID 19	-	40,000	37,858	-	**2,142**
Comic Relief	Specialist Advocacy and Advice Services	417	37,250	37,949	282	-
Comic Relief	COVID 19	-	40,000	40,001	1	-
Esmee Fairbairn	Community Services to Women	(130)	10,873	10,753	10	-
Esmee Fairbairn	COVID 19	-	10,873	10,873	-	-
NPS	Community Services to Women, Court	2,068	40,000	42,098	30	-
Peoples Postcode	Community Services to Women	1,173	-	1,176	3	-
Pan London	Community Services to Women	8,919	45,000	53,923	4	-
Trust 4 London	Community Services to Women	964	9,200	7,146	-	**3,018**
LCF	COVID 19	-	30,000	30,000	-	-
MOJ	Community Services to Women	-	59,000	60,135	1,135	-
MOJ	COVID 19	-	45,968	46,081	113	-
Paul Hamlyn	COVID 19	-	20,000	5,568	-	**14,432**
Diversion	Community Services to Women	-	19,644	19,644	-	-
The A B Charitable Trust	Community Services to Women	-	15,000	15,075	75	-
		44,561	578,808	601,378	1,985	**23,976**

Full details of the purposes of these funds are in the Trustee report in the Financial Review section.

Hibiscus Initiatives

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

18 UNRESTRICTED FUNDS

At 31 March 2022	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2022 £
Unrestricted funds	**438,189**	941,011	890,876	19,368	**507,692**
Designated funds (note 19)	**223,385**	-	-	(20,000)	**203,385**
	661,574	941,011	890,876	(632)	**711,077**

At 31 March 2021	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2021 £
Unrestricted funds	416,839	795,758	756,551	(17,857)	**438,189**
Designated funds (note 19)	207,513	-	-	15,872	**223,385**
	624,352	795,758	756,551	(1,985)	**661,574**

Hibiscus Initiatives

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

19 DESIGNATED FUNDS

The following funds have been set aside out of general funds by the Trustees:	2022 £	2021 £
Contractual obligations and wind-down costs	**188,385**	188,385
Website Upgrades/Staff Training	**-**	20,000
Exceptional need	**15,000**	15,000
	203,385	223,385

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

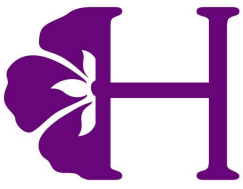
2022	Unrestricted Funds	Restricted Funds	Total £
Current assets	**923,658**	**24,795**	**948,453**
Current liabilities	**(212,581)**	**-**	**(212,581)**
As at 31 March 2022	**711,077**	**24,795**	**735,872**

2021	Unrestricted Funds £	Restricted Funds £	Total £
Current assets	**734,445**	**23,796**	**758,241**
Current liabilities	**(72,691)**	**-**	**(72,691)**
As at 31 March 2021	**661,754**	**23,796**	**685,550**

21 NOTES TO THE STATEMENT OF CASHFLOWS

	2022 £	2021 £
Reconciliation of surplus to net cash		
Surplus for the year	**50,322**	**16,637**
(Increase)/decrease in debtors	**(141,592)**	**135,072**
(Decrease)/increase in creditors	**139,890**	**(58,790)**
Net cash provided by/(used in) operating activities	**48,620**	**92,919**

Hibiscus
Initiatives



HIBISCUS INITIATIVES LTD

England & Wales - Charity number 1104094

Accounts

Charity Registration No. 01104094
Company Registration No. 04533442 (England and Wales)

Hibiscus Initiatives

A Company limited by guarantee not having a share capital
and a registered charity

TRUSTEES' REPORT
AND FINANCIAL STATEMENTS
FOR THE YEAR
ENDED 31 MARCH 2021

Hibiscus Initiatives

A Company limited by guarantee not having a share capital and a registered charity

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Hibiscus Initiatives

A Company limited by guarantee not having a share capital and a registered charity

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Rachel Youngman (Chair)
	Michael Greenwood (Treasurer)
	Elizabeth Hogarth (Resigned 16 November 2020)
	Anne Stephens (Resigned 27 October 2021)
	Sara Khan
	Margaret Crisell (Resigned 27 October 2021)
	Roz Morrison
	Erika Szasz
	Louise Swan
	Klara Skrivankova (Appointed 22 February 2021)
	Rosalyn Akar Grams (Appointed 22 February 2021)
	Anne Noreen Langton (Appointed 22 February 2021)
	Annette Kwan Man So (Appointed 22 February 2021)
Chief Executive and Secretary	Marchu Girma
Charity number	01104094
Company number	04533442
Principal address and registered office	356 Holloway Road London N7 6PA
Auditors	Myrus Smith Chartered Accountants Norman House 8 Burnell Road Sutton Surrey SM1 4BW

Hibiscus Initiatives

A Company limited by guarantee not having a share capital and a registered charity

TRUSTEES' REPORT

Report of the Trustees for the year ended 31 March 2021

The Trustees present their Report and Financial Statements for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", Charities Act 2011, Companies Act 2006 and UK Generally Accepted Accounting Practice.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by Section 415A of the Companies Act 2006.

Objectives

The key charity objectives of Hibiscus Initiatives, hereinafter referred to as Hibiscus, are to

- relieve the poverty and the emotional, practical, social and legal needs of persons, in particular but not limited to women, who have been affected by criminal and social justice issues
- advance public education about such persons
- undertake any other charitable object

Our Vision

A fair and just society where inequalities are eliminated from the criminal justice and immigration systems

Our Mission

To support and empower vulnerable Foreign Nationals (FNs), Black, Minority Ethnic and Refugees (BMER) primarily women who are affected by the criminal justice system and immigration restrictions

Our Values

- **Social justice** - We are committed to social justice. We aim to impact positively on the lives of our clients
- **Integrity and Respect -** We work with integrity, respecting the diversity of our clients, to overcome inequality of access to social justice
- **Learning and Innovation -** We promote a culture of learning and innovation
- **Inclusivity -** We promote a culture of inclusivity for everyone in our organisation

Our Goal 2022

We will be a stronger, client centred organisation excelling in the delivery of responsive, innovative services, working collaboratively and influencing policy and research in the UK and internationally.

Hibiscus Initiatives

A Company limited by guarantee not having a share capital and a registered charity

TRUSTEES' REPORT

Report of the Trustees for the year ended 31 March 2021

Activities

Hibiscus is the UK's leading organisation working with Black, minoritised and migrant women and families at the intersection of the immigration and criminal justice systems. Our primary focus is on working with women; we also work with men where this complements our work with women**.** This currently includes work with men in the Heathrow Immigration Removal Centres (IRCs) Harmondsworth and Colnbrook and families in the Gatwick Pre-Departure Accommodation (PDA).

Our principal activities fall into these strands:

- Community Services to Women;
- Specialist Advocacy and Advice Services to Women in Prisons;
- International Resettlement and Detention Services;
- Specialist Gender Specific Welfare Support to Women in Detention;
- Specialist Support to Families Facing Forced Removal;
- Anti-Trafficking

As reflected in all the strands, the organisation exists to provide advocacy, advice, support and specialist services to empower our clients to enable informed choices and positive change. Support takes many forms and can include help to access legal advice/representation, family issues, social services, housing, mental health and well-being, education and training and help settling into the community either here in the UK or back in their home countries. An activity relating to all strands is to conduct research, communicate and raise awareness of the issues faced by our clients, with a view to influencing policy makers.

The Trustees, in making decisions about the activities, have had due regard to the charity commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant. All of the activities are considered by the trustees to be in the public benefit.

All of our funders require ongoing and project end reports and have been satisfied that the outcome requirements have been met or exceeded.

TRUSTEES' REPORT

Report of the Trustees for the year ended 31 March 2021

Achievements and Performance

To improve efficiency and effectiveness we restructured our senior leadership team and departments. There are now two main service delivery departments providing support to our clients

- Community and Prison Services
- International Resettlement and Detention Services

Anti-trafficking work spans the entirety of our work. Volunteers and mentors complement and enhance our work across the organisation.

Community & Prisons Services

Community Services to Women

Our community team provides specialist, trauma-informed support to Black and migrant women affected by the criminal justice system, immigration restrictions and/or survivors of trafficking, across the Greater London area. Funding for the team came from a number of sources including the National Lottery Community Fund Women and Girls Initiative, Comic Relief, and the Esmée Fairbairn Foundation.

Due to the Covid-19 pandemic, our Women's Centre remained closed for the duration of the 2020-21 financial year. Staff continued individual casework and emotional support for clients remotely using a variety of communication channels. A programme of group and 1-1 activities, focusing on three overlapping strands of practical support, wellbeing and empowerment and agency, was delivered online using video technology.

Emergency Covid grants from a number of funders also allowed us to provide hardship grants to clients most in need of support, to assist with basic needs including food vouchers, clothes, baby and children's provisions, utility bills, and electronic devices and data top-ups to enable access to the internet. We continue to see a high level of need from women accessing casework support, with immigration decisions and Tribunals delayed due to Covid-19, and consequent impact on women's practical situations, mental and emotional health.

Our community services include a number of additional projects and partnerships:

WrapAround Service

We continued our Pan London WrapAround Service, delivered under a Service Level Agreement funded by Mayor's Office on Police and Crime (MOPAC) in partnership with Advance, Women in Prison and Pecan.
Our WrapAround project worker provides holistic support to women with experience of the criminal justice system through a support plan, one to one support and onward referrals to specialist agencies.

Diversion Service

Our Diversion Service works with migrant women who have been given conditional cautions with a requirement to engage in the Diversion service, as well as taking voluntary referrals from women in police custody. The Diversion Project is funded by MOPAC through Advance and works in partnership with Women in Prison and Pecan.

TRUSTEES' REPORT

Report of the Trustees for the year ended 31 March 2021

Achievements and Performance

Community & Prisons Services

Westminster Magistrates Court Service

Funded by the National Probation Service, the project aimed to identify and support vulnerable migrant women appearing at Westminster Magistrates Court. Our skilled staff offer language and cultural support to women at court proceedings, and where possible post-sentence. The project was heavily impacted by Covid-19 and the introduction of virtual hearings, with our project workers unable to work from the Court building, and a dramatic decline in referrals partly due to a reduction in the numbers of migrant women appearing at the court. The project closed in March 2021.

Cultural Mediation Project

Our Cultural Mediation Project, funded by The Bell Foundation, focusses on work with Albanian survivors of trafficking, and aims to provide evidence for and establish the role of cultural mediators within the UK criminal justice and immigration systems. In March, we launched a new report highlighting the benefit of a cultural mediation approach to working with survivors of gender-based violence.

Specialist Advocacy and Advice Services to Women in Prisons

Securing dedicated funding for this work has continued to be challenging, and the Board have agreed to fund this work using reserves where necessary due to the high priority to support migrant women in prison.

We currently continue to work in three prisons, HMP Bronzefield, HMP Peterborough and HMP Downview. The extended lockdown has been extremely difficult for women in prisons, with very little time out of cells or access to activities, no visits from family, and delays in access to support services. Hibiscus staff were unable to attend any prisons in person due to the Covid-19 restrictions for the majority of the year, but support has been provided remotely via phone, letter and using the 'email a prisoner' service, with support from the relevant staff lead in each prison. In HMP Peterborough the prison has facilitated free phone calls for foreign national women to call our project worker via a dedicated free PIN, this has proved very beneficial with a large number of calls received and many new clients engaged.

Funding secured from Comic Relief provided additional women-centred, trauma-informed support to clients affected by gender-based violence, this was delivered via information packs sent to women in prison since in-person workshops were not possible.

International Resettlement and Detention Services

This year has been difficult for our work, and its main delivery service has had to change in line with the repurposing of the immigration removal centres and the work we are doing including our work with partners and internationally. Since the start of the pandemic, we have been working alongside our various policies and procedures to ensure that a phased return can resume without too much interruption for the service and the clients we support. We have been working with other agencies, centres, Home Office and Public Health to ensure both the safety of those we support, our staff and ensuring we are understanding the complexities of returning and our partners internationally who have also been impacted.

TRUSTEES' REPORT

Report of the Trustees for the year ended 31 March 2021

Achievements and Performance

International Resettlement and Detention Services

We are pleased that we have managed to resume front line support within the centres from June 2021, in line with lockdown and PHE requirements.

Numbers are at an all-time low, but we are responding to the trend and ensuring that our focus remains on those in detention as well as supporting those that have been released. This focus has been apparent especially in Yarl's Wood, the staff have worked tirelessly to ensure that women are getting the support they need on release, which has been heightened during lockdown. We are working closely with other agencies, so that the women have got a package of support upon release. We have faced difficulties with women being released at times, homeless and without funds to enable them to get the resources and food they have needed. The emergency support fund that Hibiscus provided has been invaluable and the IR team are focusing on a sustainable support system which has been successful.

Some of our work has been supporting clients released from detention into the community due to Covid-19 or where flights have been cancelled and cannot be rebooked due to individual country entry restrictions or complete lockdowns. Many clients are struggling to cope in the community with very little support, however we are available over the phone to assist with emotional wellbeing and some practical assistance. Most of the time they are in vulnerable positions as they cannot work.

In Heathrow, our caseload has been migrant ex-offenders who have been transferred from prisons and awaiting deportation. Following the recent increase of migrants crossing the channel, Colnbrook has begun to house those clients who have claimed asylum at the port of Dover. To accommodate the need for clients in the centre, we have also increased our presence in the Sahara unit to support the women who are detained for short periods of time and especially those facing vulnerabilities.

Undocumented migrant cases have been supported with referrals to legal aid solicitors, understating their immediate situation, explanation of the appeals process and signposting to other avenues of support during this difficult time. Additionally, we have been providing emotional support and returns counselling, particularly on health and safety concerns around COVID-19 where clients need to self-isolate on their return.

Specialist Support to Families Facing Forced Removal

Due to the pandemic the Gatwick Pre Departure Accommodation (PDA) has been closed, staff have been assisting with training new officers, including developing our training package with staff within the centres. We have also been working on updating policies, procedures and feedback to ensure the best outcomes for the families once the service resumes. The PDA staff have been updating the leaflets and partnership work ensuring collaboration and information gathering ready for service delivery.

The team have been working hard to create a new resource package TCU booklet which are return to booklets for those that are returning back to European countries under third country cases. We have also been updating all our return to booklets, as well as creating new ones such as Brazil.

TRUSTEES' REPORT

Report of the Trustees for the year ended 31 March 2021

Achievements and Performance

Specialist Gender Specific Welfare Support to Women in Detention

The Specialist Welfare Service (SWS) at Yarl's Wood has been offering a hybrid service within Yarl's Wood centre and to those who have been released. During the last year, the centre has been repurposed at various times of the year and therefore SWS has had to change their ways of working with the women who have been in Yarl's Wood. We have adopted a fast and flexible working approach, which has meant adjusting to changes to the centre often with one- or two-days' notice. This planning has helped ensure that a larger amount of clients can be supported.

The lockdowns have put an increased strain on clients we were working with. Both inside and outside of detention, people are trying to cope with the unknown and the continuous updates on government guidelines and they have expressed to us, in both senses, their freedom has been lost. This has resulted in more communication and update with clients, ensuring their wellbeing and mental health is being supported, using therapeutic intervention and calming techniques which has helped clients cope better.

Where we haven't been able to hold face-to-face group work with the women, we have found suitable alternatives such as making individual packages that were delivered to help with their self-care and positivity.

The SWS has also been assisting with post release work, including those who are referred to our service prior to release. We have therefore been able to do direct support work to those released in the community, instead of referring to other support agencies for financial help with things such as mobile top-ups, social services, liaising with solicitors and Home Office regarding their cases.

We are also pleased to say that our SWS worker has passed her Independent Domestic Violence Advisor qualification and will be able to support women who are being presented with complex needs and domestic abuse, as well as our continuous work on the anti-trafficking steering group.

Anti-Trafficking

We supported 151 clients with trafficking concerns.

Our anti-trafficking goal for 2024

We strive to contribute to the prevention of human trafficking across the globe and to be recognised nationally and internationally for our expertise and practical work with survivors by:

- Providing day-to-day practical support services for survivors of trafficking.
- Training all our staff on anti-trafficking so that we can always recognise and respond effectively to the needs of potential survivors.
- Researching and assisting others to research and promote anti-trafficking and the rights of survivors.
- Developing partnerships with organisations nationally and internationally to share good practices and promote prevention across the globe.

TRUSTEES' REPORT

Report of the Trustees for the year ended 31 March 2021

Financial Review

The Trustees consider that the main risk the charity faces is not being able to raise sufficient funds to continue providing its core services. The fundraising programme is continually reviewed and the Trustees are very aware of the necessity to ensure that the charity has sufficient reserves.

The Trustees have also examined other operational and business risks faced by the charity and can confirm that suitable measures have been taken, wherever possible, to mitigate any significant risks.

The finance and compliance subcommittee review and update the risk register on a quarterly basis and report to the Board.

Our funders are as listed in notes 2 and 3 to the accounts.

Income increased from £1,244,255 in 2019/2020 to £1,374,566 in 2020/2021 with increased grants and contracts for our work. Expenditure for the year was £1,357,929 an increase on the previous year's expenditure which was £1,163,054.

The total funds held at March 2021 were £685,550, of these £23,976 are restricted, £223,385 are designated, and general funds stand at £438,189 up from £416,839 in the previous year.

The purpose of the restricted funds held is to further the work in the relevant service areas in accordance with the conditions of funding. See note 17.

Trustees have reviewed and re-designated reserves to set aside funds to meet financial obligations to staff and others in the unlikely event of the charity ceasing to exist. Other funds are set aside to meet potential costs outside the annual budget. Designated funds at March 2021 were £223,385 increased from £207,513 to meet the projected increased costs of contractual obligations and wind-down costs, increased CMS and IT upgrade costs and increased Exceptional need costs during Covid19. See note 19.

The Trustees have reviewed the income it is to receive in the year to 31 March 2022 and believe there will be sufficient income to pay all debts as they fall due and to retain the current level of reserves.

TRUSTEES' REPORT

Report of the Trustees for the year ended 31 March 2021

Our Strategy - The 5 R's

From 2021-2023 Hibiscus is focusing our work on five strategic themes - our 5 R's - to ensure that we become a more impact-led, trauma informed and client-centred organisation.
Over the next two years we will:

Recovery

- Recover from the impact of the pandemic on our clients, staff and programmes

Resilience

- Build the Resilience of the organisation

Recentre

- Recentre those with lived experience to partner with us for systems change

Reconnect

- Reconnect to our past and celebrate 35 years of making a difference

Reimagine

- Reimagine the future of Hibiscus, in our fight for justice and equality

Our work at the grassroots level encompasses three intervention methods:

- Our **Practical Support** workstream involves specialist casework and tailored support around housing, immigration, entitlements, and legal issues.

- Our **Wellbeing** workstream provides emotional, mental and psychosocial support, to enable clients to address the trauma they experienced.

- The new **Empowerment & Agency** workstream creates opportunities for clients to develop agency and empower themselves to change their lives and participate in opportunities to influence systemic change by using their voice and experience.

- This is supported by our **Influencing** department where we partner with the clients, to provide them the skills and expertise they need to develop as lived experience leaders. We create platforms where their voices can challenge inequalities and influence change

TRUSTEES' REPORT

Report of the Trustees for the year ended 31 March 2021

Structure, Governance and Management

Hibiscus Initiatives is a company limited by guarantee without share capital incorporated on 12 September 2002 and registered with the Charity Commission on 2 June 2004 as a charity. Its governing rules are its Memorandum and Articles of Association. Prior to its incorporation the charity had operated since 1986 as an unincorporated charity under the name Female Prisoners Welfare Project. On incorporation it became FPWP Hibiscus Limited and changed its name to Hibiscus Initiatives by special resolution on the 9th September 2013. The Articles of Association were reviewed and updated during 2014 and formally adopted in October 2014.

While day to day responsibility is delegated to the Chief Executive, Marchu Girma and her senior leadership team, overall responsibility rests with the Board. Strategic decisions and those relating to conditions of employment for the Chief Executive and senior leadership team are made by the Board and where appropriate with the assistance of external professional experts.

The Chief Executive works closely with the Board and the senior leadership team. Senior staff each manage a team of skilled staff and send regular departmental reports on their projects' work to the Board members.

Hibiscus' administrative structure and governance arrangements are a crucial part of the organisation, driving performance and keeping delivery on track. We worked to achieve the aims set out in the strategic plan; particular attention was paid to ensure staff training and support needs were met. We dedicated time on the Trustee recruitment, Hibiscus successfully appointed four new Board members who joined in February 2021.

The remuneration of the charity's key management personnel, the Chief Executive and senior leadership team, is set by the Board of Trustees, taking into account the charity's financial position and the amount paid for comparable roles in comparable organisations.

TRUSTEES' REPORT

Report of the Trustees for the year ended 31 March 2021

Structure, Governance and Management

The Board of Trustees and Directors of the Company

Selection and appointment of trustees is governed by the charity's Articles of Association. The organisation requires that all trustees have a clear understanding of the criminal justice system and the needs and issues surrounding women in prison, including foreign national prisoners, those held in immigration removal centres in the UK, those released from both prisons and immigration removal centres into the community or returned back to their home countries, and issues surrounding trafficking and the phenomena of modern day slavery.

The directors of the charitable company are its trustees for the purposes of charity law. The Trustees who have served during the year and since the year end were as follows:

- Rachel Youngman (Chair)
- Michael Greenwood (Treasurer)
- Elizabeth Hogarth (Resigned 16 November 2020)
- Roz Morrison
- Anne Stephens (Resigned 27 October 2021)
- Sara Khan
- Erika Szasz
- Margaret Crisell (Resigned 27 October 2021)
- Louise Swan
- Anne Noreen Langton (Appointed 22 February 2021)
- Klara Skrivankova (Appointed 22 February 2021)
- Rosalyn Akar Grams (Appointed 22 February 2021)
- Annette Kwan Man So (Appointed 22 February 2021)

Hibiscus Initiatives

A Company limited by guarantee not having a share capital and a registered charity

TRUSTEES' REPORT

Report of the Trustees for the year ended 31 March 2021

Structure, Governance and Management

Trustees' responsibilities statement

The Trustees (who are also directors of Hibiscus Initiatives for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the Financial Statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare Financial Statements for each financial year. Under company law the trustees must not approve the financial satements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these Financial Statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departure disclosed and explained in the Financial Statements;
- prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the Financial Statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

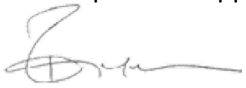
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Auditors

The auditors, Myrus Smith have expressed their willingness to continue in office and a resolution proposing their re-appointment will be put to the forthcoming Annual General Meeting.

Approval

This report was approved by the Trustees on 30th November 2021 and signed on their behalf, by:



Rachel Youngman

Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HIBISCUS INITIATIVES

(A Company Limited by Guarantee and not having a share capital)

Opinion

We have audited the financial statements of Hibiscus Initiatives (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities (incorporating Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HIBISCUS INITIATIVES

(A Company Limited by Guarantee and not having a share capital

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF HIBISCUS INITIATIVES

(A Company Limited by Guarantee and not having a share capital

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance about actual and potential litigation or claims and the identification of non-compliance with laws and regulations.
- Reviewing minutes of meetings of those charged with governance.
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Auditing the risk of management override of controls, including testing journal entries and other adjustments for appropriateness; and assessing whether the judgements made in making accounting estimates are indicative of a potential bias.
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Professional scepticism in course of the audit and with audit sampling in material audit areas.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stephen Jones FCA (Senior Statutory Auditor)
For and on behalf of Myrus Smith
Chartered Accountants and Statutory Auditor

Norman House
8 Burnell Road
Sutton, Surrey
SM1 4BW

2021

Hibiscus Initiatives

A Company limited by guarantee not having a share capital and a registered charity

STATEMENT OF FINANCIAL ACTIVITIES

INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Company Number 04533442

	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:						
Donations and grants	2	-	-	578,808	**578,808**	367,993
Charitable activities	3	795,662	-	-	**795,662**	875,993
Investments		96	-	-	**96**	269
Total		795,758	**-**	578,808	**1,374,566**	1,244,255
Expenditure on:						
Raising funds	5	18,849	-	-	**18,849**	16,276
Charitable activities	6	737,702	-	601,378	**1,339,080**	1,146,778
Total		756,551	-	601,378	**1,357,929**	1,163,054
Net income/(expenditure)	4	39,207	-	(22,570)	**16,637**	81,201
Transfers between funds	17/18	(17,857)	15,872	1,985	**-**	-
Net movement in funds		21,350	15,872	(20,585)	**16,637**	81,201
Total funds brought forward	17/18	416,839	207,513	44,561	**668,913**	587,712
Total funds carried forward	17/18	438,189	223,385	23,976	**685,550**	668,913

All income and expenditure is derived from continuing activities.

There were no recognised gains or losses for 2020 and 2021 other than those included in the Statement of Financial Activities.

The notes on pages 19 to 30 form part of these Financial Statements.

Hibiscus Initiatives A Company limited by guarantee not having a share capital and a registered charity

BALANCE SHEET AS AT 31 MARCH 2021

Company Number 04533442

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed Assets					
Tangible assets	12		-		-
Current assets					
Debtors	13	**326,146**		461,218	
Cash at bank and in hand	14	**432,095**		339,176	
		758,241		800,394	
Creditors: amounts falling due within one year	15	**72,691**		131,481	
Net current assets			**685,550**		668,913
Net Assets			**685,550**		668,913
Income funds					
Restricted funds	17		**23,976**		44,561
Unrestricted funds	18		**438,189**		416,839
Designated funds	19		**223,385**		207,513
Total funds	20		**685,550**		668,913

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The Financial Statements were approved by the Board on 30th November 2021 and signed on its behalf by:

Rachel Youngman
Chair

Michael Greenwood
Treasurer

The notes on pages 19 to 30 form part of these Financial Statements.

STATEMENT OF CASHFLOWS AS AT 31 MARCH 2021

Company Number 04533442

	Notes	2021 £	2020 £
Net cash provided by /(used in) operating activities	21	**92,919**	(14,498)
Cash and cash equivalents			
At 1 April		**339,176**	353,674
At 31 March		**432,095**	339,176

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES

General information and basis of preparation

Hibiscus Initiatives is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the 'Legal and Administrative Information' on page 1 of this Trustees' Report and Financial Statements.

The charity constitutes a public benefit entity as defined by FRS 102.

The Financial Statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), The Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice .

The Financial Statements are prepared on a going concern basis under the historical cost convention.

The significant accounting policies applied in the preparation of these Financial Statements are set out below. These policies have been consistently applied to all years unless otherwise stated.

Income recognition

- Items of income are recognised in the Financial Statements when all of the following criteria are met:
- the charity has entitlement to the funds;
- any performance conditions have been met or are fully within the control of the charity;
- there is sufficient certainty that the receipt of the income is considered probable; and;
- the amount can be measured reliably.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and that the amount can be measured reliably.

Expenditure is allocated to each activity where the costs relate directly to that activity. Support costs, including governance costs, that do not relate directly to any activity are apportioned to each activity on the basis of staff time.

Expenditure is included under the following headings:

- Raising funds which comprises the costs associated with attracting voluntary donations and grants
- Charitable activities which comprises the costs associated with running the various activities, services and projects for the charity's beneficiaries

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 ACCOUNTING POLICIES (continued)

Fixed Assets and Depreciation

Tangible fixed assets costing in excess of £1,000 are capitalised and stated at cost less accumulated depreciation. Fixed assets acquired for a specific project are expensed in the year of purchase.

Depreciation is provided so as to write off the cost of fixed assets at the following annual rates:

Office equipment	25% reducing balance
Computer equipment	25% straight line

Fund accounting

Unrestricted general funds are those funds which are freely available for use in furtherance of the objects of the charity.

Designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Restricted funds are those funds which can only be used in accordance with the wishes of the donor or which have been raised for a particular purpose.

Leases

Operating lease rentals are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs

The charity operates a defined contribution pension scheme. Contributions payable to the scheme are charged to the Statement of Financial Activities in the year to which they relate.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2 DONATIONS AND GRANTS

Grant and donation income was received from the following sources:

	2021	2020
Restricted grants:		
Big Lottery	**150,000**	150,000
The Bell Foundation	**-**	55,000
NPS	**40,000**	20,000
Esmee Fairbairn	**10,873**	21,573
Diversion	**19,644**	10,349
Comic Relief	**37,250**	62,527
Advance and Women in Prison (Pan London)	**45,000**	43,944
Trust 4 London	**9,200**	4,600
The A B Charitable Trust	**15,000**	-
COVID 19 grants	**251,841**	-
Total restricted grants	**578,808**	367,993
Restricted donations	**-**	-
Unrestricted donations	**-**	-
Total grants/donations	**578,808**	367,993

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

3 INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Contract income receivable		
G4S	**220,338**	216,262
SERCO	**57,120**	57,120
MOPAC	**-**	60,000
COMMONWEAL Housing Ltd	**-**	10,000
Home Office	**515,722**	529,933
	793,180	873,315
Other income	**2,482**	2,678
Total income from charitable activities	**795,662**	875,993

All income from charitable activities recognised in 2020 and 2021 was unrestricted.

4 NET INCOME (expenditure)

	2021 £	2020 £
Operating surplus is stated after charging		
Auditor's fee	**2,900**	2,520
Operating leases	**109,380**	64,614

5 COST OF RAISING FUNDS

	Direct costs	Support costs	2021 £	2020 £
Fundraising activities	**18,849**	**-**	**18,849**	16,276

All of the expenditure recognised in 2020 and 2021 was unrestricted.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

6 COST OF CHARITABLE ACTIVITIES

	Direct costs	Support costs	Total 2021 £	Total 2020 £
Support and advocacy to foreign nationals affected by the criminal justice and immigration systems	1,118,931	220,149	**1,339,080**	1,146,778

Of the £1,146,778 expenditure recognised in 2020, £777,601 was charged to unrestricted funds and £369,177 was charged to restricted funds,

7 ANALYSIS OF DIRECT COSTS

	Raising funds £	Charitable activities £	2021 £	2020 £
Wages and salaries	18,849	799,632	**818,481**	705,452
Staff travel UK	-	4,257	**4,257**	39,270
Staff training and conferences	-	33,613	**33,613**	7,341
Overseas resettlement and travel	-	8,796	**8,796**	57,489
External consultancy	-	60,671	**60,671**	79,846
COVID 19 support and hardship grants	-	128,415	**128,415**	-
Recruitment	-	42,925	**42,925**	-
Other direct costs	-	40,622	**40,622**	74,863
	18,849	1,118,931	**1,137,780**	964,261

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

8 ANALYSIS OF SUPPORT COSTS

	2021 £	2020 £
Office costs	**101,002**	76,118
Premises costs	**112,527**	117,175
Governance costs (note 9)	**6,620**	5,500
	220,149	198,793

9 GOVERNANCE COSTS

	2021 £	2020 £
Audit fees	**2,900**	2,520
AGM/Annual review	**2,640**	2,980
Trustee training/membership	**1,080**	-
	6,620	5,500

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

10 TRUSTEE AND BOARD MEMBER EXPENSES

During the year there were no payments made to Trustees in respect of expenses or fees (2020: £nil).

11 STAFF COSTS

Total staff wages for the year excluding national insurance was £714,568 (2020: £602,229).

Total social security costs for the year were £62,306 (2020: £50,381).

The charity operates a defined contribution pension scheme. Contributions during the year were £41,607 (2020: £52,842).

The average number of employees during the year was 26 (2020: 24).

The total employment benefits received by key management was £188,033 (2020: £166,768). Under FRS 102, employee benefits include gross salary, benefits in kind, employer's national insurance and employer pension costs.

There were no employees with emoluments exceeding £60,000 (2020: None).

No employee received monies by way of compensation for termination of employment (2020: £9,450).

None of the Trustees or members of the Board received any emoluments during the year (2020: £nil).

12 TANGIBLE FIXED ASSETS

	Office equipment £
Cost	
At 1 April 2020	23,834
At 31 March 2021	23,834
Depreciation	
At 1 April 2020	23,834
At 31 March 2021	23,834
Net book value	
At 31 March 2020	-
At 31 March 2021	-

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

13 DEBTORS

	2021 £	2020 £
Rent deposit	**8,782**	8,782
Other debtors—voluntary income	**-**	1,000
Other debtors—contract income	**309,303**	446,530
Pre-payments	**8,061**	4,906
	326,146	461,218

14 CASH AT BANK

	2021 £	2020 £
Bank current account	**211,893**	120,659
Bank deposit accounts	**212,896**	212,813
Cash in hand	**7,306**	5,704
	432,095	339,176

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	**56,285**	37,228
Sundry creditors and accruals	**11,806**	26,496
Deferred income (see below)	**4,600**	67,757
	72,691	131,481

Deferred income	Balance Bought Forward	Additions In Year	Released To Income	Balance Carried
Grants and Donations	£67,757	£4,600	£(67,757)	£4,600

Deferred income reflects grant income received in advance of the following financial year, to be expended in accordance with specified or implied timeframes and agreed budgets.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

16 OPERATING LEASE COMMITMENTS

The total future minimum lease payments under non-cancellable operating leases are as follows:	2021 £	2020 £
Due within:		
One year	**28,527**	32,854
One to five years	**-**	-
	28,527	32,854

At 31 March 2021 the company had annual commitments of £28,527 (2020: £32,854) for rent of premises under non-cancellable operating leases which expire in July 2023.

17 RESTRICTED FUNDS

The funds of the charity include restricted funds comprising the following unexpended balances of grants held on trust to be applied to specific purposes:

At 31 March 2021		Balance at 1 April 2020 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2021 £
The Bell Foundation	Anti Trafficking	19,496	-	19,828	332	**-**
The Bell Foundation	COVID 19	-	6,000	6,000	-	**-**
National Lottery	Community Services to Women	11,654	150,000	157,270	-	**4,384**
National Lottery	COVID 19	-	40,000	37,858	-	**2,142**
Comic Relief	Specialist Advocacy and Advice Services	417	37,250	37,949	282	**-**
Comic Relief	COVID 19	-	40,000	40,001	1	**-**
Esmee Fairbairn	Community Services to Women	(130)	10,873	10,753	10	**-**
Esmee Fairbairn	COVID 19	-	10,873	10,873	-	**-**
NPS	Community Services to Women,	2,068	40,000	42,098	30	**-**
Peoples Postcode	Community Services to Women	1,173	-	1,176	3	**-**
Pan London	Community Services to Women	8,919	45,000	53,923	4	**-**
Trust 4 London	Community Services to Women	964	9,200	7,146	-	**3,018**
LCF	COVID 19	-	30,000	30,000	-	**-**
MOJ	Community Services to Women	-	59,000	60,135	1,135	**-**
MOJ	COVID 19	-	45,968	46,081	113	**-**
Paul Hamlyn	COVID 19	-	20,000	5,568	-	**14,432**
Diversion	Community Services to Women	-	19,644	19,644	-	**-**
The A B Charitable Trust	Community Services to Women	-	15,000	15,075	75	**-**
		44,561	578,808	601,378	1,985	**23,976**

Full details of the purposes of these funds are in the Trustee report in the Financial Review section.

17 RESTRICTED FUNDS continued

The funds of the charity include restricted funds comprising the following unexpended balances of grants held on trust to be applied to specific purposes:

At 31 March 2020		Balance at 1 April 2019 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2020 £
The Bell Foundation	Anti Trafficking	1,386	55,000	36,890	-	**19,496**
Big Lottery	Community Services to Women	19,991	150,000	158,337	-	**11,654**
Comic Relief	Specialist Advocacy and Advice Services	4,572	62,527	66,682	-	**417**
Esmee Fairbairn	Community Services to Women	(40)	21,573	21,663	-	**(130)**
NPS	Community Services to Women, Court	-	20,000	17,932	-	**2,068**
Peoples Postcode	Community Services to Women	12,512	-	11,339	-	**1,173**
Pan London	Community Services to Women	3,175	43,944	38,200	-	**8,919**
Trust 4 London	Community Services to Women	-	4,600	3,636	-	**964**
The A B Charitable Trust	Community Services to Women	3,439	-	3,509	70	**-**
Diversion	Community Services to Women	-	10,349	10,989	640	**-**
		45,035	367,993	369,177	710	**44,561**

Full details of the purposes of these funds are in the Trustee report in the Financial Review section.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

18 UNRESTRICTED FUNDS

At 31 March 2021	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2021 £
Unrestricted funds	416,839	795,758	756,551	(17,857)	**438,189**
Designated funds (note 19)	207,513	-	-	15,872	**223,385**
	624,352	795,758	756,551	(1,985)	**661,574**

At 31 March 2020	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers between funds	Balance at 31 March 2020 £
Unrestricted funds	367,677	876,262	793,877	(33,223)	**416,839**
Designated funds (note 19)	175,000	-	-	32,513	**207,513**
	542,677	876,262	793,877	(710)	**624,352**

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

19 DESIGNATED FUNDS

The following funds have been set aside out of general funds by the Trustees:	Balance At 1 April 2020 £	Transfers £	Balance At 31 March 2021 £
Contractual obligations and wind-down costs	177,513	10,872	**188,385**
Website Upgrades/Staff Training	15,000	5,000	**20,000**
Exceptional need	15,000	-	**15,000**
	207,513	15,872	**223,385**

20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

2021	Unrestricted Funds	Restricted Funds	Total £
Current assets	**734,265**	**23,976**	**758,241**
Current liabilities	**(72,691)**	**-**	**(72,691)**
As at 31 March 2021	**661,574**	**23,976**	**685,550**

2020	Unrestricted Funds £	Restricted Funds £	Total £
Current assets	**755,833**	**44,561**	**800,394**
Current liabilities	**(131,481)**	**-**	**(131,481)**
As at 31 March 2020	**624,352**	**44,561**	**668,913**

21 NOTES TO THE STATEMENT OF CASHFLOWS

	2021 £	2020 £
Reconciliation of surplus to net cash		
Surplus for the year	**16,637**	**81,201**
(Increase)/decrease in debtors	**135,072**	**(145,649)**
(Decrease)/increase in creditors	**(58,790)**	**49,950**
Net cash provided by/(used in) operating activities	**92,919**	**(14,498)**

