

Charity number: 1105900
Company number: 04929645
(England and Wales)

Ethnic Minorities Widows/Widowers Organisation UK Ltd

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 October 2021

Ethnic Minorities Widows/Widowers Organisation UK Ltd
Contents Page
For the year ended 31 October 2021

Report of the Trustees	1 to 4
Independent Examiner's Report to the Trustees	5
Statement of Financial Activities	6
Statement of Financial Position	7
Notes to the Financial Statements	8 to 11

Ethnic Minorities Widows/Widowers Organisation UK Ltd
Report of the Trustees
For the year ended 31 October 2021

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 October 2021. The Trustees have adopted the provisions of 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 the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activities of this charity are to provide charitable support to widows and widowers families who are in need primarily, but not necessarily, as a consequence of death of a spouse or parent. Emwwoul offer advice, information, counselling, visits, home care, advocacy, money, debts resolution, welfare benefits, housing matters, issues on health, as well as education, including training and employment.

The trustees have considered the Charity Commision's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

Ethnic Minorities Widows/Widowers Organisation UK Ltd

Report of the Trustees Continued For the year ended 31 October 2021

ACHIEVEMENTS AND PERFORMANCE

Achievements against objectives

Like all other businesses and organisations we were affected by the pandemic and made sure we followed the guidelines and rules.

The shop closed for long periods hence our reduced income for the year. We did our best within the circumstances and adapted to the new reality where possible. We are looking forward to the end of the pandemic and return to normal.

We are grateful to the Council and the Government for the funds to support us partly, to pay our rates and staff.

We offered free, independent, confidential, flexible, and comprehensive service focused on specific circumstances of widows and widowers families.

We provided more donations to individuals this year than previous years. People are regularly in demand of Kitchen utensils, children cuts and clothes, pram and chairs are part of items we donated. Also sometimes items are sold at a pepper-corn-rent to widows and widowers and to other people who need them.

We are still in need of dedicated volunteers, who can at least work a whole day, this will help the acting Manager to concentrate on important matters. The work is too much for two people, we need at least one part-time paid Manager to work 3 days a week and a paid shop assistant and two volunteers per day.

Our main aim is to attract more volunteers, which will help us generate more sales. Sales is very important to us hence, it's the only source of income for all the activities that we run and to cover overhead costs.

We must find someone from the members who can use their car to pick up donated items that are left in front of the shop when the shop is closed in the evenings and on weekends.

We regularly get phone calls urging us to run down to the shop and pick up boxes of donations that are left by the shop. We have left several notices on the door urging the general public not to leave anything outside the front of the shop when we are locked, but they do not pay heed to these notices. As a result we are losing a huge amount of donations.

Emwvoul has no storage for donated and seasonal items, therefore donations are left in the shop floor with displayed goods for sale.

This is difficult for customers on a short break to come in and quickly choose what they would like to purchase within their one hour break.

We want the shop to have easy access, be for the sale of displayed goods only, this we believe will help and attract more people and generate additional income and become a centre where the community cherish coming in and donate their unwanted items. Lack of volunteers are the sources of all the problems.

We are all aware, that we do not receive funds from anybody, selling donated items is the only source of income.

At the moment our awareness programme of the shop to the public is limited because of funding to carry out publicity.

We now depend on outreach in the community and word of mouth from us and customers who are pleased with what they purchased.

At last we now have a clothes bank outside the shop, this has reduced theft of items to a certain degree, when kind donors put their unwanted items inside it. Unfortunately 50% still leave their donations outside the shop, resulting in loss of donated items. Some residents do help out sometimes by driving the organised collectors away.

We are grateful to all the members and we thank the volunteers who put up with the amount of work they have to do and those young parents who accept as little as child minding refund we offer them for volunteering their time.

OUR NEXT PHASE IS TO:

- (1) Recruit a paid Charity Shop Manager and one shop assistant 3 days a week
- (2) Increase sales to 90% and recycle 10%
- (3) Start paying our debts.
- (5) Raise awareness through publicity, media and do more work overseas.
- (6) Need for website is long overdue as people spend hours on IT, it will broaden our awareness and sales.
- (7) Own our own centre, storage and sorting room for worker and vulnerable members of the management and volunteers on a wheel chair to sit down chat and play games.

Approved by order of the board of trustees on 29 July 2021 and signed on its behalf by

.....

Ms J Azuibuke

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity

Ethnic Minorities Widows/Widowers Organisation UK Ltd

Ethnic Minorities Widows/Widowers Organisation UK Ltd

Report of the Trustees Continued
For the year ended 31 October 2021

Charity registration number 1105900
Company registration number 04929645
Principal address 148 Whitecross Street
London
EC1Y 8QN

Trustees

The trustees and officers serving during the year and since the year end were as follows:

J Azubuike
Anderson Onyeka
Mary Arof
S Amadi

Independent examiners

James Barnasco & Co
58 Perronet House
Princess Street
London
SE1 6JS

Bankers

Lloyds TSB
Upper Street
25 Gresham Street
Islington
London
EC2V 7HN

Approved by the Board of Trustees and signed on its behalf by

.....
J Azubuike

26 July 2022

Ethnic Minorities Widows/Widowers Organisation UK Ltd
Independent Examiners Report to the Trustees
For the year ended 31 October 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 October 2021.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiners statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

.....
James Barnasco & Co

58 Perronet House

Princess Street

London

SE1 6JS

27 July 2022

Ethnic Minorities Widows/Widowers Organisation UK Ltd
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 October 2021

	Notes	Unrestricted funds £	2020 £
Income and endowments from:			
Donations and legacies	2	15,981	13,001
Other trading activities	3	23,107	16,693
Total		39,088	29,694
Expenditure on:			
Raising funds	4	(32,470)	(31,711)
Charitable activities	5/6	(3,550)	(4,125)
Total		(36,020)	(35,836)
Net income/expenditure		3,068	(6,142)
Reconciliation of funds			
Total funds brought forward		(98,541)	(92,399)
Total funds carried forward		(95,473)	(98,541)

Ethnic Minorities Widows/Widowers Organisation UK Ltd
Statement of Financial Position
As at 31 October 2021

	Notes	2021 £	2020 £
Current assets			
Debtors	11	7,317	5,000
Cash at bank and in hand		7,532	11,498
		14,849	16,498
Creditors: amounts falling due within one year	12	(15,565)	(20,282)
Net current assets		(716)	(3,784)
Total assets less current liabilities		(716)	(3,784)
Creditors: amounts falling due after more than one year	13	(94,757)	(94,757)
Net assets		(95,473)	(98,541)
The funds of the charity			
Unrestricted income funds	14	(95,473)	(98,541)
Total funds		(95,473)	(98,541)

For the year ended 31 October 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

J Azubuike

Trustee

26 July 2022

Ethnic Minorities Widows/Widowers Organisation UK Ltd

Notes to the Financial Statements

For the year ended 31 October 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Ethnic Minorities Widows/Widowers Organisation UK Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Clothing and other items donated for resale through the charity shop are included as incoming resources within activities for generating funds when they are sold.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Incoming resources from charitable trading activity are accounted for when earned <uk-core:RevenueRecognitionPolicy>

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure:

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets

Tangible fixed assets, other than freehold land, are stated at cost or valuation less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis: Plant & Machinery 25% (straight line)

Plant and machinery	25% Straight line
Computer equipment	25% Straight line
Fixtures and fittings	25% Straight line

2. Income from donations and legacies

	2021	2020
	£	£
Unrestricted funds		
Grants received	15,981	13,001
	15,981	13,001

Ethnic Minorities Widows/Widowers Organisation UK Ltd
Notes to the Financial Statements Continued
For the year ended 31 October 2021

3. Income earned from other activities

	2021	2020
	£	£
Unrestricted funds		
Shop income	23,107	16,693
	23,107	16,693

4. Expenditure on other trading activities

	2021	2020
	£	£
Unrestricted funds		
Shop costs	32,070	31,311
Support costs	400	400
	32,470	31,711

5. Costs of charitable activities by fund type

	2021	2020
	£	£
Unrestricted funds		
Activity 1	3,550	4,125

6. Costs of charitable activities by activity type

	2021	2020
	£	£
Activities undertaken directly		
Activity 1	3,550	4,125

7. Analysis of support costs

	2021	2020
	£	£
Governance costs	400	400

Ethnic Minorities Widows/Widowers Organisation UK Ltd
Notes to the Financial Statements Continued
For the year ended 31 October 2021

8. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021	2020
	£	£
Accountancy fees	400	400

9. Staff costs

Total staff costs for the year ended 31 October 2021 were:

	2021	2020
	£	£
Salaries and wages	7,345	7,076
	7,345	7,076

	2021	2020
Full time	0	1
	0	1

10. Comparative for the Statement of Financial Activities

The comparative year values on the Statement of Financial Activities are for unrestricted funds.

11. Debtors

	2021	2020
	£	£
Amounts due within one year:		
Trade debtors	2,317	-
Other debtors	5,000	5,000
	7,317	5,000

12. Creditors: amounts falling due within one year

	2021	2020
	£	£
Other creditors	5,140	5,140
Accruals and deferred income	10,425	15,142
	15,565	20,282

Ethnic Minorities Widows/Widowers Organisation UK Ltd
Notes to the Financial Statements Continued
For the year ended 31 October 2021

13. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Other creditors	94,757	94,757
	94,757	94,757

14. Movement in funds

Unrestricted Funds

	Balance at 01/11/2020	Incoming resources	Outgoing resources	Balance at 31/10/2021
	£	£	£	£
<i>General</i>				
General	(98,541)	39,088	(36,020)	(95,473)
	(98,541)	39,088	(36,020)	(95,473)

Unrestricted Funds - Previous year

	Balance at 01/11/2019	Incoming resources	Outgoing resources	Balance at 31/10/2020
	£	£	£	£
<i>General</i>				
General	(92,399)	29,694	(35,836)	(98,541)
	(92,399)	29,694	(35,836)	(98,541)

Purpose of unrestricted Funds

General

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

15. Analysis of net assets between funds

	Net current assets / (liabilities)	Creditors > one year	Net Assets
	£	£	£
Unrestricted funds			
<i>General</i>			
General	(716)	(94,757)	(95,473)
	(716)	(94,757)	(95,473)

Ethnic Minorities Widows/Widowers Organisation UK Ltd
Notes to the Financial Statements Continued
For the year ended 31 October 2021

Previous year

	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	(3,784)	(94,757)	(98,541)
	(3,784)	(94,757)	(98,541)