

# Refugee Women Connect

England & Wales · Charity number 1113574

## Details

|             |                                                                         |
|-------------|-------------------------------------------------------------------------|
| Other names | MERSEYSIDE ASYLUM SEEKERS AND REFUGEES PRE AND POST-NATAL SUPPORT GROUP |
| Status      | Registered                                                              |
| Legal form  | Other                                                                   |
| Registered  | 2006-04-05                                                              |
| Register    | <a href="#">View on the Charity Commission register</a>                 |

## Contact

|         |                                                                                             |
|---------|---------------------------------------------------------------------------------------------|
| Address | Cotton Exchange<br>111H Bixteth Street<br>Liverpool<br>L3 9LQ                               |
| Phone   | 01513051070                                                                                 |
| Email   | <a href="mailto:info@refugeewomenconnect.org.uk">info@refugeewomenconnect.org.uk</a>        |
| Website | <a href="https://www.refugeewomenconnect.org.uk">https://www.refugeewomenconnect.org.uk</a> |

## Activities

**Objects:** 1. TO RELIEVE POVERTY, SICKNESS AND DISTRESS AMONGST PRE AND POST-NATAL ASYLUM SEEKERS AND REFUGEES AND THEIR FAMILIES, PARTICULARLY BUT NOT EXCLUSIVELY BY THE PROVISION OF ADVICE, REPRESENTATION, ADVOCACY AND OTHER SUCH SERVICES AS THE GROUP SHALL FROM TIME TO TIME DECIDE. 2. TO ADVANCE THE EDUCATION OF THE PUBLIC, OTHER STATUTORY AND VOLUNTARY ORGANISATIONS AND ASYLUM SEEKERS IN ORDER TO ASSIST THEIR INCLUSION INTO THE WIDER COMMUNITY. 3. TO PROVIDE OR ASSIST IN THE PROVISION OF EDUCATIONAL, RECREATIONAL AND SUPPORT FACILITIES FOR PRE AND POST-NATAL ASYLUM SEEKERS AND REFUGEES AND THEIR FAMILIES.

**Activities:** Refugee Women Connect, previously known as MRANG, is set up to support women asylum-seekers, refugees and survivors of trafficking. We run an extensive outreach programme with weekly drop-ins where women can access a range of emotional and practical support and activities. We run an additional support group for perinatal women and a self-esteem support group. We also offer one-to-one casework.

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups

## Geography

- **Area of benefit:** NOT DEFINED. IN PRACTICE MERSEYSIDE.
- Halton
- Knowsley
- Liverpool City
- Sefton
- St Helens
- Warrington

## Finances

| Period end | Income   | Expenditure | Assets   | Employees |
|------------|----------|-------------|----------|-----------|
| 2025-03-31 | £512,474 | £395,477    | £355,691 | 12        |
| 2024-03-31 | £344,280 | £436,290    | -        | -         |
| 2023-03-31 | £537,099 | £433,646    | £330,704 | 14        |
| 2022-03-31 | £434,618 | £521,036    | -        | -         |
| 2021-03-31 | £607,808 | £456,964    | £313,669 | 15        |

## Trustees

| Name                | Role  | Appointed  |
|---------------------|-------|------------|
| PHILOMENE UWAMALIYA | Chair | 2020-04-01 |
| Paul Joseph Lynott  |       | 2018-01-15 |
| Philomena Harrison  |       | 2015-05-20 |
| Sarah Goodwin       |       | 2017-12-18 |

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# Accounts

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**REFUGEE WOMEN CONNECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# REFUGEE WOMEN CONNECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                                                                         |
|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>             | P Harrison<br>S Goodwin<br>P Lynott<br>P Uwamaliya                                                                                      |
| <b>Charity number</b>       | 1113574                                                                                                                                 |
| <b>Registered office</b>    | Cotton Exchange<br>Suite 111H<br>Bixteth Street<br>Liverpool<br>L3 9LQ                                                                  |
| <b>Independent examiner</b> | Mr Tony Stanley ACA<br>Mitchell Charlesworth<br>Suites C,D,E, & F<br>14th Floor The Plaza<br>100 Old Hall Street<br>Liverpool<br>L3 9QJ |
| <b>Bankers</b>              | HSBC<br>99-102 Lord Street<br>Liverpool<br>L2 6PG<br>Reading<br>Berkshire<br>RG1 2BU                                                    |

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# REFUGEE WOMEN CONNECT

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# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution adopted on 9 September 2004 as amended on 24 July 2018, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

Refugee Women Connect (RWC) works to build a safe life in the UK for women in the asylum seeker and the refugee community. We aim to:

- Reduce social isolation and improve mental and physical well-being;
- Improve access to other services;
- Improve knowledge of the legal processes;
- Promote education, life skills, learning to support integration
- To empower women to have a voice and influence change

#### **Public Benefit**

Refugee Women Connect services are open to all women and their children who are in the asylum process, in the trafficking national referral mechanism or are refugees in the Merseyside area. We invite other professionals, partners, and service providers to our drop-in sessions to enable them to better understand the issues faced as well as ensuring the women have access to all support services. We are also involved in community and national networking events to raise the profile of the issues faced by women we support.

#### **Our Services:**

We supported 598 women.

Approximately 65% of these women live in the city of Liverpool, 16% in Warrington and St Helens, 4 - 5% in each of Knowsley, Wirral, and Halton, small numbers from Greater Manchester, Sefton and Lancashire and a few from areas outside the Northwest.

# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Early Action project

Welcoming New Service Users: 268 of the women supported during this year were new to RWC. All women were registered and had a full needs assessment.

Liverpool Drop-in: We ran 28 drop-ins in central Liverpool, supporting primarily newly-arrived asylum seekers living in Initial Accommodation but also open to asylum seekers living in Dispersed Accommodation in the region and other women vulnerable due to their immigration status. 341 different women attended the main Liverpool drop-in.

English classes: 372 women were supported in their journey to learning English this year.

1:1 support to promote inclusion and wellbeing: 79 women were supported. This includes information and support to access non-ESOL education, education for children, engage with work or volunteering, to access services in their local area ranging from health to leisure facilities.

#### Mental Health, health and wellbeing support

Perinatal Group: 21 different perinatal women attended our weekly group learning about coping strategies to help reduce symptoms of depression and anxiety, build self-esteem and notice negative thinking patterns. They learned about rights and entitlements around perinatal, health, and mental health services.

Healthy Boost Initiative: We solidified an initiative with partner organisations that allow perinatal women to access fresh fruit and vegetables, which was set up due to the lack of affordability of these foods for women living off asylum support.

1:1 Support: 88 different women received weekly 1:1 mental health support, and it remains our most accessed and well attended form of support that we offer within the MH team. This includes, talking about trauma / difficult topics and learning about coping strategies

Mental Health Table at Liverpool drop-in: we supported 60 women at the mental health table. With the mental health team on hand, we've been able to provide mental health advice for women in crisis at the drop-in, including taking the lead and assisting a service user in the case of a mental health emergency.

We ran bespoke support for younger women under 25.

We ran popular art and creative classes working with the women to learn new skills to help mend and reuse items.

120 women received support from our Health and Wellbeing team

#### Refugee and asylum support

The RAS team focussed its support on areas where there is a particularly high level of need, or where other services lack either the knowledge or remit to support. Housing continues to be a priority due to the number of asylum cases being decided in a relatively short period of time, the short move-on period after the decision is issued and the crisis in local authority and housing association capacity locally.

#### Power Building

Workshops: 53 workshops were delivered on a range of topics related to social and community integration and the asylum process, Health & Health Services; Perinatal Health Care; ESOL & learning and Local Community.

Members of our Experts by Experience group worked with Oxford University researching perinatal red flags. The group also undertook evaluations and focus groups to get feedback about the difference the RWC projects were making.

# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### The Difference we made

96.5% of respondents said that coming to drop-in had helped them to feel less isolated and improve wellbeing.

96% of women stated that coming to drop-in had helped not only to meet new people, but to make friends and 61% of those women who had made new friends at drop-in had subsequently met up with them outside drop-in.

Overall, 93% of the women we worked with in 2024 said their mental health had improved because of our 1:1 support. 96% of women said they had better learned to manage their own mental health due to our 1:1 support.

Providing health advocacy: 43 different women who were struggling to access the mental health, housing, health, or perinatal support they were entitled to due to barriers or structural inequality. Of the women we worked with in this area, 21% were helped by us to access therapy and 20% were helped to register with and access GP services.

91% of respondents to our survey stated they had learned new skills by joining Refugee Women Connect. Amongst those who gave further information about what skills they had learned, 60% of respondents mentioned English skills, 25% mentioned art or craft skills and 20% talked about yoga. Other areas mentioned related to employability, computer skills, kitchen skills and knowledge and skills which are helpful for them in managing stress and/or anxiety.

We asked interviewees whether RWC had connected them to another organisation in the community, and 96% replied in the affirmative. Over 20% of women stated that RWC had connected them to 4 or more organisations. Since those connections had been made, over 70% of women said that they had gone on to use those services.

#### Financial review

Total income for the year was £512,474 (2024: £344,280) of which £401,085 (2024: £270,798) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £395,477 (2024: £436,290), leaving a surplus in the year of £116,997 (2024: deficit £92,010)

At 31 March 2025 the charity's reserves stood at £355,691 (2024: £238,694) of which £140,357 (2024: £86,351) represented restricted funds.

#### Risk management

The main risks, to which the charity is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

#### Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, lease commitments and four months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £215,335 (2024: £152,343). The charity requires £41,216 (2024: £27,664 ) for redundancy provision, £3,776 (2024: £5,390 ) for lease commitments and £17,538 (2024: £19,584 Four months) for six months' running costs, totalling £62,530 (2024: £52,638). At present the free reserves, which amount to £213,855, exceed the target level.

## REFUGEE WOMEN CONNECT

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### Structure, governance and management

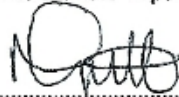
Refugee Women Connect (RWC) is a registered charity (number 1113574) formed on 5 April 2006. The Governing Document is a constitution adopted on 9 September 2004 and amended on 24 July 2018.

Responsibility for the operation and strategic development of RWC in accordance with its mission statements rest with the Director, in consultation and with approval when necessary with the Board of Trustees. The board meets four times per year for a full board meeting and holds separate subcommittee meetings which take place as and when required. New board members are recruited by the Board and Director, and appointed by the Board.

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

P Harrison  
S Goodwin  
P Lynott  
P Uwamaliya

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



P Lynott

Trustee

Dated: 14-12-25

# **REFUGEE WOMEN CONNECT**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2025***

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

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# REFUGEE WOMEN CONNECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF REFUGEE WOMEN CONNECT

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I report to the trustees on my examination of the financial statements of Refugee Women Connect (the charity) for the year ended 31 March 2025.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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

**Mr Tony Stanley ACA**

*Mitchell Charlesworth*

Mitchell Charlesworth

Suites C,D,E, & F

14th Floor The Plaza

100 Old Hall Street

Liverpool

L3 9QJ

Dated: 14 December 2025

# REFUGEE WOMEN CONNECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

### Current financial year

|                                                           |       | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|-----------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|--------------------|
|                                                           | Notes |                                    |                                  |                    |                    |
| <b><u>Income from:</u></b>                                |       |                                    |                                  |                    |                    |
| Donations and legacies                                    | 3     | 88,435                             | 401,085                          | 489,520            | 327,534            |
| Charitable activities                                     | 4     | 3,435                              | -                                | 3,435              | 4,914              |
| Other trading activities                                  | 5     | 14,047                             | -                                | 14,047             | 6,595              |
| Investments                                               | 6     | 5,472                              | -                                | 5,472              | 5,237              |
|                                                           |       |                                    |                                  |                    |                    |
| <b>Total income</b>                                       |       | 111,389                            | 401,085                          | 512,474            | 344,280            |
|                                                           |       |                                    |                                  |                    |                    |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                                  |                    |                    |
| Charitable activities                                     | 7     | 35,075                             | 360,402                          | 395,477            | 436,290            |
|                                                           |       |                                    |                                  |                    |                    |
| <b>Net incoming/(outgoing) resources before transfers</b> |       | 76,314                             | 40,683                           | 116,997            | (92,010)           |
|                                                           |       |                                    |                                  |                    |                    |
| Gross transfers between funds                             |       | (13,323)                           | 13,323                           | -                  | -                  |
|                                                           |       |                                    |                                  |                    |                    |
| <b>Net movement in funds</b>                              |       | 62,991                             | 54,006                           | 116,997            | (92,010)           |
|                                                           |       |                                    |                                  |                    |                    |
| Fund balances at 1 April 2024                             |       | 152,343                            | 86,351                           | 238,694            | 330,704            |
|                                                           |       |                                    |                                  |                    |                    |
| <b>Fund balances at 31 March 2025</b>                     |       | 215,334                            | 140,357                          | 355,691            | 238,694            |

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

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

# REFUGEE WOMEN CONNECT

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

Prior financial year

|                                                                         |       | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|-------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|
|                                                                         | Notes |                                    |                                  |                    |
| <b><u>Income from:</u></b>                                              |       |                                    |                                  |                    |
| Donations and legacies                                                  | 3     | 56,736                             | 270,798                          | 327,534            |
| Charitable activities                                                   | 4     | 4,914                              | -                                | 4,914              |
| Other trading activities                                                | 5     | 6,595                              | -                                | 6,595              |
| Investments                                                             | 6     | 5,237                              | -                                | 5,237              |
| <b>Total income</b>                                                     |       | <b>73,482</b>                      | <b>270,798</b>                   | <b>344,280</b>     |
| <b><u>Expenditure on:</u></b>                                           |       |                                    |                                  |                    |
| Charitable activities                                                   | 7     | 58,754                             | 377,536                          | 436,290            |
| <b>Net incoming/(outgoing) resources before transfers</b>               |       | <b>14,728</b>                      | <b>(106,738)</b>                 | <b>(92,010)</b>    |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>14,728</b>                      | <b>(106,738)</b>                 | <b>(92,010)</b>    |
| Fund balances at 1 April 2023                                           |       | 137,615                            | 193,089                          | 330,704            |
| <b>Fund balances at 31 March 2024</b>                                   |       | <b>152,343</b>                     | <b>86,351</b>                    | <b>238,694</b>     |

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

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

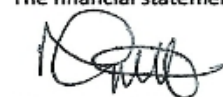
# REFUGEE WOMEN CONNECT

## BALANCE SHEET

AS AT 31 MARCH 2025

|                                                       | Notes | 2025<br>£      | £              | 2024<br>£      | £              |
|-------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Tangible assets                                       | 12    |                | 1,479          |                | 2,666          |
| <b>Current assets</b>                                 |       |                |                |                |                |
| Debtors                                               | 14    | 9,359          |                | -              |                |
| Cash at bank and in hand                              |       | 348,549        |                | 237,547        |                |
|                                                       |       | <u>357,908</u> |                | <u>237,547</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 15    | <u>(3,696)</u> |                | <u>(1,519)</u> |                |
| Net current assets                                    |       |                | 354,212        |                | 236,028        |
| <b>Total assets less current liabilities</b>          |       |                | <u>355,691</u> |                | <u>238,694</u> |
| <b>Income funds</b>                                   |       |                |                |                |                |
| Restricted funds                                      | 17    |                | 140,357        |                | 86,351         |
| Unrestricted funds                                    |       |                | 215,334        |                | 152,343        |
|                                                       |       |                | <u>355,691</u> |                | <u>238,694</u> |

The financial statements were approved by the Trustees on 14-12-25



P Lynott  
Trustee

# REFUGEE WOMEN CONNECT

## STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED 31 MARCH 2025**

|                                                             | Notes | 2025<br>£ | £       | 2024<br>£ | £        |
|-------------------------------------------------------------|-------|-----------|---------|-----------|----------|
| <b>Cash flows from operating activities</b>                 |       |           |         |           |          |
| Cash generated from/(absorbed by) operations                | 22    |           | 105,530 |           | (97,196) |
| <b>Investing activities</b>                                 |       |           |         |           |          |
| Purchase of tangible fixed assets                           |       | -         |         | (111)     |          |
| Investment income received                                  |       | 5,472     |         | 5,237     |          |
| <b>Net cash generated from investing activities</b>         |       |           | 5,472   |           | 5,126    |
| <b>Net cash generated from financing activities</b>         |       |           | -       |           | -        |
| <b>Net increase/(decrease) in cash and cash equivalents</b> |       |           | 111,002 |           | (92,070) |
| Cash and cash equivalents at beginning of year              |       |           | 237,547 |           | 329,617  |
| <b>Cash and cash equivalents at end of year</b>             |       |           | 348,549 |           | 237,547  |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Refugee Women Connect is a registered charity incorporated in England and Wales. The registered office is Cotton Exchange, Suite 111H Bixteth Street, Liverpool, L3 9LQ.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution adopted on 9 September 2004 as amended on 24 July 2018, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

##### 1.4 Income

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

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exemption of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants this is when their unconditional payment is confirmed by the donor.

Income from investments relates to bank interest received and is recognised when the amount is certain.

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. It includes irrecoverable VAT.

Whenever possible each item of expenditure recognised is allocated to charitable activities or governance costs according to its purpose. If this is not possible the cost is apportioned on a reasonable and justifiable basis.

#### 1.6 Tangible fixed assets

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

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

|                    |                   |
|--------------------|-------------------|
| Office Furniture   | 10% straight line |
| Computer Equipment | 20% straight line |

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

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

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

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

#### **Basic financial assets**

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

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

#### **1.10 Employee benefits**

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

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

#### **1.12 Taxation**

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from income and from receipts under Gift Aid.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

### 2 Critical accounting estimates and judgements

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

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

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 3 Income from donations and legacies

|                     | Unrestricted<br>funds<br>2025<br>£ | Restricted<br>funds<br>2025<br>£ | Total<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 37,354                             | -                                | 37,354             | 16,726                             | 34,569                           | 51,295             |
| Grants              | 51,081                             | 401,085                          | 452,166            | 40,010                             | 236,229                          | 276,239            |
|                     | <u>88,435</u>                      | <u>401,085</u>                   | <u>489,520</u>     | <u>56,736</u>                      | <u>270,798</u>                   | <u>327,534</u>     |

### 4 Charitable activities

|              | 2025<br>£    | 2023<br>£    |
|--------------|--------------|--------------|
| Fee Income   | 1,980        | 4,868        |
| Other income | 1,455        | 46           |
|              | <u>3,435</u> | <u>4,914</u> |

### 5 Income from other trading activities

|                    | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|--------------------|------------------------------------|------------------------------------|
| Fundraising events | 14,047                             | 6,595                              |
|                    | <u>14,047</u>                      | <u>6,595</u>                       |

### 6 Income from investments

|                     | Unrestricted<br>funds<br>2025<br>£ | Unrestricted<br>funds<br>2024<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 5,472                              | 5,237                              |
|                     | <u>5,472</u>                       | <u>5,237</u>                       |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 7 Charitable activities

To provide or assist in the provision of education, recreational and support facilities for pre and post-natal asylum seekers and refugees and their families

|                                        | 2025<br>£      | 2024<br>£      |
|----------------------------------------|----------------|----------------|
| Staff costs                            | 252,861        | 248,821        |
| Staff costs                            | 21             | -              |
| Building running costs                 | 4,027          | 8,604          |
| Activities expenses                    | 9,390          | 14,401         |
| Equipment                              | 351            | 6,020          |
| Food and refreshments                  | 3,109          | 4,292          |
| Volunteer expenses                     | 1,688          | 1,614          |
| Room Hire                              | 3,354          | 2,239          |
|                                        | <u>274,801</u> | <u>285,991</u> |
| Share of support costs (see note 8)    | 112,440        | 145,551        |
| Share of governance costs (see note 8) | 8,236          | 4,748          |
|                                        | <u>395,477</u> | <u>436,290</u> |
| <b>Analysis by fund</b>                |                |                |
| Unrestricted funds                     | 35,075         | 58,754         |
| Restricted funds                       | 360,402        | 377,536        |
|                                        | <u>395,477</u> | <u>436,290</u> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 8 Support costs

|                              | Support costs  | Governance costs | 2025           | Support costs  | Governance costs | 2024           |
|------------------------------|----------------|------------------|----------------|----------------|------------------|----------------|
|                              | £              | £                | £              | £              | £                | £              |
| Staff costs                  | 54,738         | -                | 54,738         | 98,411         | -                | 98,411         |
| Office costs                 | 34,631         | -                | 34,631         | 26,228         | -                | 26,228         |
| Travel expenses              | 11,374         | -                | 11,374         | 11,741         | -                | 11,741         |
| Training                     | 299            | -                | 299            | 1,068          | -                | 1,068          |
| Sundry expenses              | 11,398         | -                | 11,398         | 8,103          | -                | 8,103          |
| Independent examination fees | -              | 4,502            | 4,502          | -              | 1,630            | 1,630          |
| Payroll fees                 | -              | 1,708            | 1,708          | -              | 1,760            | 1,760          |
| Legal and professional       | -              | 839              | 839            | -              | 162              | 162            |
| Depreciation                 | -              | 1,187            | 1,187          | -              | 1,196            | 1,196          |
|                              | <u>112,440</u> | <u>8,236</u>     | <u>120,676</u> | <u>145,551</u> | <u>4,748</u>     | <u>150,299</u> |
| Analysed between             |                |                  |                |                |                  |                |
| Charitable activities        | <u>112,440</u> | <u>8,236</u>     | <u>120,676</u> | <u>145,551</u> | <u>4,748</u>     | <u>150,299</u> |

Governance costs includes an annual provisional charge from the accountants of £3,144 (2024: £3,000) for independent examination fees and £1,708 for payroll fees and provision of QBO cloud accounting software (2024: £1,760).

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024: none). None of the trustees were reimbursed expenses during the year (2024: none).

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 10 Employees

##### Number of employees

The average monthly number of employees during the year was:

|                       | 2025<br>Number | 2024<br>Number |
|-----------------------|----------------|----------------|
| Charitable activities | 12             | 14             |

##### Employment costs

|                       | 2025<br>£ | 2024<br>£ |
|-----------------------|-----------|-----------|
| Wages and salaries    | 285,917   | 317,655   |
| Social security costs | 16,367    | 23,166    |
| Other pension costs   | 5,315     | 6,411     |
|                       | 307,599   | 347,232   |

No employee received emoluments of more than £60,000 during the year (2024: none).

#### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 12 Tangible fixed assets

|                                    | Office Furniture<br>£ | Computer<br>Equipment<br>£ | Total<br>£ |
|------------------------------------|-----------------------|----------------------------|------------|
| <b>Cost</b>                        |                       |                            |            |
| At 1 April 2024                    | 1,734                 | 9,703                      | 11,437     |
| At 31 March 2025                   | 1,734                 | 9,703                      | 11,437     |
| <b>Depreciation and impairment</b> |                       |                            |            |
| At 1 April 2024                    | 943                   | 7,827                      | 8,771      |
| Depreciation charged in the year   | 173                   | 1,014                      | 1,187      |
| At 31 March 2025                   | 1,116                 | 8,842                      | 9,958      |
| <b>Carrying amount</b>             |                       |                            |            |
| At 31 March 2025                   | 618                   | 861                        | 1,479      |
| At 31 March 2024                   | 791                   | 1,875                      | 2,666      |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

|           |                                                                     |                   |                   |
|-----------|---------------------------------------------------------------------|-------------------|-------------------|
| <b>13</b> | <b>Financial instruments</b>                                        | <b>2025</b>       | <b>2024</b>       |
|           |                                                                     | <b>£</b>          | <b>£</b>          |
|           | <b>Carrying amount of financial assets</b>                          |                   |                   |
|           | Debt instruments measured at amortised cost                         | 357,908           | 237,547           |
|           |                                                                     | <u>          </u> | <u>          </u> |
|           | <b>Carrying amount of financial liabilities</b>                     |                   |                   |
|           | Measured at amortised cost                                          | 3,696             | 1,519             |
|           |                                                                     | <u>          </u> | <u>          </u> |
| <b>14</b> | <b>Debtors</b>                                                      | <b>2025</b>       | <b>2024</b>       |
|           |                                                                     | <b>£</b>          | <b>£</b>          |
|           | <b>Amounts falling due within one year:</b>                         |                   |                   |
|           | Other debtors                                                       | 9,359             | -                 |
|           |                                                                     | <u>          </u> | <u>          </u> |
| <b>15</b> | <b>Creditors: amounts falling due within one year</b>               | <b>2025</b>       | <b>2024</b>       |
|           |                                                                     | <b>£</b>          | <b>£</b>          |
|           | Other creditors                                                     | 434               | (443)             |
|           | Accruals and deferred income                                        | 3,262             | 1,962             |
|           |                                                                     | <u>          </u> | <u>          </u> |
|           |                                                                     | 3,696             | 1,519             |
|           |                                                                     | <u>          </u> | <u>          </u> |
| <b>16</b> | <b>Retirement benefit schemes</b>                                   | <b>2025</b>       | <b>2024</b>       |
|           |                                                                     | <b>£</b>          | <b>£</b>          |
|           | <b>Defined contribution schemes</b>                                 |                   |                   |
|           | Charge to profit or loss in respect of defined contribution schemes | 5,315             | 6,411             |
|           |                                                                     | <u>          </u> | <u>          </u> |

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

## REFUGEE WOMEN CONNECT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 MARCH 2025

#### 17 Restricted funds

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

|                                              | Movement in funds          |        |             | Movement in funds          |        |             | Transfers | Balance at    |
|----------------------------------------------|----------------------------|--------|-------------|----------------------------|--------|-------------|-----------|---------------|
|                                              | Balance at<br>1 April 2023 | Income | Expenditure | Balance at<br>1 April 2024 | Income | Expenditure |           | 31 March 2025 |
|                                              | £                          | £      | £           | £                          | £      | £           | £         | £             |
| Access to Justice                            | 12,196                     | -      | -           | 12,196                     | -      | (12,196)    | -         | -             |
| Big Lottery Fund Grant                       | 42,760                     | 91,650 | (101,133)   | 33,277                     | 75,600 | (102,106)   | -         | 6,771         |
| Churches Together                            | 1,296                      | 3,296  | (4,592)     | -                          | -      | -           | -         | -             |
| Civic Power Fund Emergency Action            | -                          | -      | -           | -                          | 1,000  | (1,000)     | -         | -             |
| Community Champion                           | 12,803                     | 18,750 | (31,553)    | -                          | 30,000 | (8,440)     | -         | 21,560        |
| Esmee Fairbairn (Trauma Informed Activities) | 2,500                      | 5,500  | (4,000)     | 4,000                      | -      | (600)       | -         | 3,400         |
| Esmee Fairbairn Foundation                   | 76,006                     | 459    | (76,465)    | -                          | 5,000  | (1,932)     | -         | 3,068         |
| Evan Cornish                                 | 5,000                      | -      | (5,000)     | -                          | -      | -           | -         | -             |
| Feeding Liverpool                            | -                          | 500    | -           | 500                        | -      | (299)       | -         | 201           |
| Feeding Liverpool/CAB                        | -                          | -      | -           | -                          | 2,948  | -           | -         | 2,948         |
| Garfield Weston                              | 10,000                     | -      | (10,000)    | -                          | -      | -           | -         | -             |
| GLOBAL DI Dialogue                           | -                          | -      | -           | -                          | 10,000 | -           | -         | 10,000        |
| HomeOffice - Evisa                           | -                          | -      | -           | -                          | 19,922 | (19,922)    | -         | -             |
| JJ Charitanle Trust                          | -                          | 5,000  | -           | 5,000                      | -      | (5,000)     | -         | -             |
| John Moores Foundation                       | -                          | 5,000  | (5,000)     | -                          | 5,000  | (5,000)     | -         | -             |
| LCVS                                         | -                          | 2,900  | -           | 2,900                      | -      | (2,897)     | (3)       | -             |
| Liverpool Lighthouse                         | 562                        | 2,915  | (3,477)     | -                          | -      | -           | -         | -             |
| Liverpool Wellbeing Grant                    | -                          | -      | -           | -                          | 19,441 | (4,218)     | -         | 15,223        |
| Lloyds Bank Foundation                       | -                          | -      | -           | -                          | 27,500 | (2,500)     | -         | 25,000        |
| Mend and Reuse (Lottery)                     | -                          | -      | -           | -                          | 20,000 | -           | -         | 20,000        |
| NHS Peri                                     | 539                        | -      | (539)       | -                          | -      | -           | -         | -             |
| Oxford Beams                                 | -                          | -      | (191)       | (191)                      | 3,831  | (298)       | -         | 3,342         |

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
***FOR THE YEAR ENDED 31 MARCH 2025***

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## REFUGEE WOMEN CONNECT

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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#### 17 Restricted funds

(Continued)

These are monies given to the Charity to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

**Access to Justice** – Core funding for running costs and operational staff salaries

**Big Lottery:** Groups, 1:1 and activities supporting wellbeing and integration

**Churches Together** - To give financial support to women who are destitute

**Civic Fund:** to support organisations working with refugees

**Community Champions:** to raise awareness and reduce barriers to accessing health care

**Esmee Fairbairn (Trauma Informed Activities)** – Funding for trauma informed consultants to become a trauma informed workplace

**Esmee Fairbairn Foundation** - Contributions towards core cost in supporting women refugees and asylum seekers

**Evan Cornish** – Funding for salary of caseworker for service users

**Feeding Liverpool** - Contribution to cover food expenses for projects

**Feeding Liverpool/CAB** - funds to cover food costs

**Garfield Weston** – Core funding for running costs

**Global Dialogue:** for the Directors work on no recourse to public funds

**Home Office/Evisa:** to support the move over to digital visas

**JJ Charitable Trust** - Contributions towards core costs

**John Moores:** support for running costs

**LCVS** - Contributions towards core cost in supporting women refugees and asylum seekers

**Liverpool Lighthouse** – Project funding for mental health

**Liverpool Wellbeing** - Project to support wellbeing in the Liverpool region

**Lloyds Bank Foundation** - Supports manager's salaries and running costs

REFUGEE WOMEN CONNECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2025

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17    Restricted funds (Continued)

- Lottery mend and reuse: improving skills and abilities to create, mend and reuse items
- NHS Peri – Mental health and peri-natal project fun
- Oxford Beams: research into peri-natal red flags
- People’s Voice Media – Project funding for reporting and telling stories within the community
- PH Holt: English language classes
- Pilgrim: activities to support young women’s mental health
- Ref Action Training: to support the training needs of staff
- Refugee Action: early action support
- ROSA – Project funding for expenditure relating to Advocacy Campaigning
- Sainsbury’s – Funding for director with lived experience
- Samuel Sabba Core Fund - Contributions towards running costs and salaries
- Smallwood: practical information and help with housing/finding a solicitor and general practical issues that arise for service users
- Sports Merseyside – Early action integration project for helping service users be more active
- St James place: Creative and art skills
- Treebeard - covers Director salary and running costs
- Tudor Trust - Core funding for running costs

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 18 Unrestricted funds

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

|                       | At 1 April 2024        | Incoming resources        | Resources expended        | Transfers         | At 31 March 2025        |
|-----------------------|------------------------|---------------------------|---------------------------|-------------------|-------------------------|
|                       | £                      | £                         | £                         | £                 | £                       |
| General funds         | 152,343                | 111,389                   | (35,075)                  | (13,323)          | 215,334                 |
|                       | <u>          </u>      | <u>          </u>         | <u>          </u>         | <u>          </u> | <u>          </u>       |
| <b>Previous year:</b> | <b>At 1 April 2023</b> | <b>Incoming resources</b> | <b>Resources expended</b> | <b>Transfers</b>  | <b>At 31 March 2024</b> |
|                       | £                      | £                         | £                         | £                 | £                       |
| General funds         | 137,615                | 73,482                    | (58,754)                  | -                 | 152,343                 |
|                       | <u>          </u>      | <u>          </u>         | <u>          </u>         | <u>          </u> | <u>          </u>       |

#### 19 Analysis of net assets between funds

|                                                    | Unrestricted      | Restricted        | Total             | Unrestricted      | Restricted        | Total             |
|----------------------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                                                    | 2025              | 2025              | 2025              | 2024              | 2024              | 2024              |
|                                                    | £                 | £                 | £                 | £                 | £                 | £                 |
| Fund balances at 31 March 2025 are represented by: |                   |                   |                   |                   |                   |                   |
| Tangible assets                                    | 1,479             | -                 | 1,479             | 2,666             | -                 | 2,666             |
| Current assets/(liabilities)                       | 213,855           | 140,357           | 354,212           | 149,677           | 86,351            | 236,028           |
|                                                    | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> |
|                                                    | 215,334           | 140,357           | 355,691           | 152,343           | 86,351            | 238,694           |
|                                                    | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> | <u>          </u> |

#### 20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2025              | 2024              |
|----------------------------|-------------------|-------------------|
|                            | £                 | £                 |
| Within one year            | 3,776             | 5,208             |
| Between two and five years | -                 | 182               |
|                            | <u>          </u> | <u>          </u> |
|                            | 3,776             | 5,390             |
|                            | <u>          </u> | <u>          </u> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 21 Related party transactions

##### Remuneration of Key Management Personnel

The total aggregate compensation paid to key management personnel during the year was £63,688 (2024: £89,076).

| 22 Cash generated from/(absorbed by) operations                   | 2025<br>£      | 2024<br>£       |
|-------------------------------------------------------------------|----------------|-----------------|
| Surplus/(deficit) for the year                                    | 116,997        | (92,010)        |
| <b>Adjustments for:</b>                                           |                |                 |
| Investment income recognised in statement of financial activities | (5,472)        | (5,237)         |
| Depreciation and impairment of tangible fixed assets              | 1,187          | 1,195           |
| <b>Movements in working capital:</b>                              |                |                 |
| (Increase) in debtors                                             | (9,359)        | -               |
| Increase/(decrease) in creditors                                  | 2,177          | (1,144)         |
| <b>Cash generated from/(absorbed by) operations</b>               | <b>105,530</b> | <b>(97,196)</b> |

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# Accounts

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**REFUGEE WOMEN CONNECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# REFUGEE WOMEN CONNECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                                         |
|-----------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>             | P Harrison<br>S Goodwin<br>P Lynott<br>P Uwamaliya                                                      |
| <b>Charity number</b>       | 1113574                                                                                                 |
| <b>Registered office</b>    | Cotton Exchange<br>Suite 111H<br>Bixteth Street<br>Liverpool<br>L3 9LQ                                  |
| <b>Independent examiner</b> | Mr Tony Stanley ACA<br>Mitchell Charlesworth<br>Suite 5.1<br>12 Tithebarn Street<br>Liverpool<br>L2 2DT |
| <b>Bankers</b>              | HSBC<br>99-102 Lord Street<br>Liverpool<br>L2 6PG                                                       |

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# REFUGEE WOMEN CONNECT

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# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2024*

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution adopted on 9 September 2004 as amended on 24 July 2018, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

Refugee Women Connect (RWC) works to build a safe life in the UK for women in the asylum seeker and the refugee community. We aim to:

- Reduce social isolation and improve mental and physical well-being;
- Improve access to other services;
- Improve knowledge of the legal processes;
- Promote education, life skills, learning to support integration
- To empower women to have a voice and influence change

#### **Public Benefit**

Refugee Women Connect services are open to all women and their children who are in the asylum process, in the trafficking national referral mechanism or are refugees in the Merseyside area. We invite other professionals, partners, and service providers to our drop-in sessions to enable them to better understand the issues faced as well as ensuring the women have access to all support services. We are also involved in community and national networking events to raise the profile of the issues faced by women we support.

#### **Our Services:**

We supported 529 women with 249 new to RWC this year.

Approximately 60% of these women live in the city of Liverpool, 16% in St Helens, 5% in each of Knowsley, Chester & Wirral, Sefton, and Halton, with smaller numbers from Warrington, Greater Manchester and Lancashire and a few from areas outside the North West.

# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Early Action project

We ran 35 drop-ins in central Liverpool. This was accessible for those residing in Liverpool as well as outside, for example Chester and Preston, as we were able to cover the costs of the travel.

We ran a regular group in Liverpool for Afghan evacuees (delivered on site in the bridging hotel).

We offered 1:1 support to promote inclusion and wellbeing. This includes information and support to engage with education, work or volunteering, to access services in their local area ranging from health to leisure facilities.

Developed an employability programme.

We delivered 75 workshops on a range of topics to support social and community integration. The key areas covered were: Health & Health Services; Self Care; ESOL & learning; Local Community; Children's Activities and Future Plans. 221.

We ran weekly ( in term time) ESOL classes which 303 women attended.

#### Mental Health support

We ensured there was a space for perinatal women to have specific support at drop in and a safe space for mothers to relax and meet other mothers and build peer support

We taught about coping strategies to help reduce symptoms of depression and anxiety as well as built self-esteem and notice negative thinking patterns.

The women learned about rights and entitlements around perinatal, health and mental health services.

We provided 1:1 person-centred support, focusing on improving mental health by teaching women to know and understand symptoms of anxiety and depression

We provided advocacy support for women who were struggling to access the mental health, housing, health or perinatal support they were entitled.

We offered relax sessions at drop-in or wellbeing outings, including park visits, bike rides, picnics and trips to museums. We also continued to run relax sessions for women accessing EA drop-ins at our main drop-in hub, offering yoga, Zumba, meditation and self-esteem activities.

We continued to develop our mental health table at drop-in so we were on hand to support women.

#### Power Building

Over the last year we supported 201 women to better understand their rights and entitlements on a range of topics. This was achieved via workshops and small group information sessions on a range of relevant topics including asylum support, rights during the asylum legal process including at interview and entitlements to health care and education.

36 women have engaged with the ( EBE – experts by experience) Advocacy group. These women go through a training programme to build knowledge and confidence. The women worked on a campaign about the impact on the cost-of-living crisis on women asylum seekers and refugees.

Our EBE group were also invited to Birmingham University to be part of a discussion panel looking at the Nationality and Borders bill at the time and the impact especially around safe route.

# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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One of our EBE's represented RWC at the Local Authority in ensuring that the voices of women seeking sanctuary in Liverpool are heard. We were invited to speak at the Setting a Collaborative Migration Research Agenda for Northwest UK.

Our EBE spoke really well about the barriers women face whilst in the asylum system. Our EBE's were invited to speak to decision makers at Parliament. It was an experience for the women to share issues and gaps in the asylum system especially with women in hotels, education for asylum seekers and right to work.

Our Director, who is a woman of lived experience herself, has been invited to speak at various events to raise the issues of the social injustice that women asylum seekers and refugees face.

#### The Difference we made

Through our annual survey we were told:

- 100% of those completing it said that coming to drop-in had helped them to feel less isolated.
- The women commented how they felt listened to, had made friends, how they felt more confident to speak to others both at drop-in but also in public.
- 76% of women said they were now better able to manage their own symptoms/mental health.
- 70% of women felt an improvement in their mental health
- 94% of respondents to our survey stated they had learned new skills by joining Refugee Women Connect.

#### Financial review

Total income for the year was £344,280 (2023: £537,099 ) of which £270,798 (2023: £408,302 ) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £436,290 (2023: £433,646 ), leaving a deficit in the year of £92,010 (2023: surplus £103,453)

At 31 March 2024 the charity's reserves stood at £238,694 (2023: £330,704 ) of which £86,351 (2023: £193,089) represented restricted funds.

#### Risk management

The main risks, to which the charity is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

#### Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, lease commitments and four months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £152,343 (2023: £137,615 ). The charity requires £27,664 (2023: £27,664 ) for redundancy provision, £5,390 (2023: £6,120 ) for lease commitments and £19,584 (2023: £15,344) for four months' running costs, totalling £52,638 (2023: £50,460). At present the free reserves, which amount to £149,677, exceed the target level.

#### Structure, governance and management

Refugee Women Connect (RWC) is a registered charity (number 1113574) formed on 5 April 2006. The Governing Document is a constitution adopted on 9 September 2004 and amended on 24 July 2018.

Responsibility for the operation and strategic development of RWC in accordance with its mission statements rest with the Director, in consultation and with approval when necessary with the Board of Trustees. The board meets four times per year for a full board meeting and holds separate subcommittee meetings which take place as and when required. New board members are recruited by the Board and Director, and appointed by the Board.

## REFUGEE WOMEN CONNECT

### TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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

P Harrison

S Goodwin

P Lynott

C Berry-Moorcroft

(Resigned 1 October 2023)

P Uwamaliya

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



P Lynott

Trustee

Dated: 4-12-24

# **REFUGEE WOMEN CONNECT**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2024***

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

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# REFUGEE WOMEN CONNECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF REFUGEE WOMEN CONNECT

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I report to the trustees on my examination of the financial statements of Refugee Women Connect (the charity) for the year ended 31 March 2024.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

**Mr Tony Stanley ACA**



Mitchell Charlesworth

Suite 5.1

12 Tithebarn Street

Liverpool

L2 2DT

Dated: 4 December 2024

# REFUGEE WOMEN CONNECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

### Current financial year

|                                       |       | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---------------------------------------|-------|------------------------------------|----------------------------------|--------------------|--------------------|
|                                       | Notes |                                    |                                  |                    |                    |
| <b>Income from:</b>                   |       |                                    |                                  |                    |                    |
| Donations and legacies                | 3     | 56,736                             | 270,798                          | 327,534            | 512,097            |
| Charitable activities                 | 4     | 4,914                              | -                                | 4,914              | 15,124             |
| Other trading activities              | 5     | 6,595                              | -                                | 6,595              | 8,961              |
| Investments                           | 6     | 5,237                              | -                                | 5,237              | 917                |
| <b>Total income</b>                   |       | <b>73,482</b>                      | <b>270,798</b>                   | <b>344,280</b>     | <b>537,099</b>     |
| <b>Expenditure on:</b>                |       |                                    |                                  |                    |                    |
| Charitable activities                 | 7     | 58,754                             | 377,536                          | 436,290            | 433,646            |
| <b>Net movement in funds</b>          |       | <b>14,728</b>                      | <b>(106,738)</b>                 | <b>(92,010)</b>    | <b>103,453</b>     |
| Fund balances at 1 April 2023         |       | 137,615                            | 193,089                          | 330,704            | 227,251            |
| <b>Fund balances at 31 March 2024</b> |       | <b>152,343</b>                     | <b>86,351</b>                    | <b>238,694</b>     | <b>330,704</b>     |

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

All income and expenditure derive from continuing activities.

# REFUGEE WOMEN CONNECT

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

Prior financial year

|                                                                         |       | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|-------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|
|                                                                         | Notes |                                    |                                  |                    |
| <b><u>Income from:</u></b>                                              |       |                                    |                                  |                    |
| Donations and legacies                                                  | 3     | 103,795                            | 408,302                          | 512,097            |
| Charitable activities                                                   | 4     | 15,124                             | -                                | 15,124             |
| Other trading activities                                                | 5     | 8,961                              | -                                | 8,961              |
| Investments                                                             | 6     | 917                                | -                                | 917                |
| <b>Total income</b>                                                     |       | <b>128,797</b>                     | <b>408,302</b>                   | <b>537,099</b>     |
| <b><u>Expenditure on:</u></b>                                           |       |                                    |                                  |                    |
| Charitable activities                                                   | 7     | 51,183                             | 382,463                          | 433,646            |
| <b>Net incoming/(outgoing) resources before transfers</b>               |       | <b>77,614</b>                      | <b>25,839</b>                    | <b>103,453</b>     |
| Gross transfers between funds                                           |       | (177)                              | 177                              | -                  |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>77,437</b>                      | <b>26,016</b>                    | <b>103,453</b>     |
| Fund balances at 1 April 2022                                           |       | 60,178                             | 167,073                          | 227,251            |
| <b>Fund balances at 31 March 2023</b>                                   |       | <b>137,615</b>                     | <b>193,089</b>                   | <b>330,704</b>     |

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

All income and expenditure derive from continuing activities.

# REFUGEE WOMEN CONNECT

## BALANCE SHEET

AS AT 31 MARCH 2024

|                                                       | Notes | 2024<br>£ | £       | 2023<br>£ | £       |
|-------------------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 12    |           | 2,666   |           | 3,750   |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Cash at bank and in hand                              |       | 237,547   |         | 329,617   |         |
| <b>Creditors: amounts falling due within one year</b> | 14    | (1,519)   |         | (2,663)   |         |
| Net current assets                                    |       |           | 236,028 |           | 326,954 |
| <b>Total assets less current liabilities</b>          |       |           | 238,694 |           | 330,704 |
| <b>Income funds</b>                                   |       |           |         |           |         |
| Restricted funds                                      | 15    |           | 86,351  |           | 193,089 |
| Unrestricted funds                                    |       |           | 152,343 |           | 137,615 |
|                                                       |       |           | 238,694 |           | 330,704 |

The financial statements were approved by the Trustees on 4/12/24



P Lynott  
Trustee

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Refugee Women Connect is a registered charity incorporated in England and Wales. The registered office is Cotton Exchange, Suite 111H Bixteth Street, Liverpool, L3 9LQ.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution adopted on 9 September 2004 as amended on 24 July 2018, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

##### 1.4 Income

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

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exemption of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants this is when their unconditional payment is confirmed by the donor.

Income from investments relates to bank interest received and is recognised when the amount is certain.

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

---

#### 1 Accounting policies

(continued)

##### 1.5 Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. It includes irrecoverable VAT.

Whenever possible each item of expenditure recognised is allocated to charitable activities or governance costs according to its purpose. If this is not possible the cost is apportioned on a reasonable and justifiable basis.

##### 1.6 Tangible fixed assets

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

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

|                    |                   |
|--------------------|-------------------|
| Office Furniture   | 10% straight line |
| Computer Equipment | 20% straight line |

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

##### 1.7 Impairment of fixed assets

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

##### 1.8 Cash and cash equivalents

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

##### 1.9 Financial instruments

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

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

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

##### **Basic financial assets**

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

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(continued)

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

#### 1.10 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

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

#### 1.12 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from income and from receipts under Gift Aid.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

### 2 Critical accounting estimates and judgements

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

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

REFUGEE WOMEN CONNECT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2024

3 Donations and legacies

|                     | Unrestricted<br>funds | Restricted<br>funds | Total          | Unrestricted<br>funds | Restricted<br>funds | Total          |
|---------------------|-----------------------|---------------------|----------------|-----------------------|---------------------|----------------|
|                     | 2024                  | 2024                | 2024           | 2023                  | 2023                | 2023           |
|                     | £                     | £                   | £              | £                     | £                   | £              |
| Donations and gifts | 16,726                | 34,569              | 51,295         | 38,795                | -                   | 38,795         |
| Grant income        | 40,010                | 236,229             | 276,239        | 65,000                | 408,302             | 473,302        |
|                     | <u>56,736</u>         | <u>270,798</u>      | <u>327,534</u> | <u>103,795</u>        | <u>408,302</u>      | <u>512,097</u> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 4 Charitable activities

|              | 2024<br>£    | 2023<br>£     |
|--------------|--------------|---------------|
| Fee Income   | 4,868        | 12,918        |
| Other income | 46           | 2,206         |
|              | <u>4,914</u> | <u>15,124</u> |

### 5 Other trading activities

|                    | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|--------------------|------------------------------------|------------------------------------|
| Fundraising events | <u>6,595</u>                       | <u>8,961</u>                       |

### 6 Investments

|                     | Unrestricted<br>funds<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | <u>5,237</u>                       | <u>917</u>                         |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 7 Charitable activities

To provide or assist in the provision of education, recreational and support facilities for pre and post-natal asylum seekers and refugees and their families

|                                        | 2024<br>£      | 2023<br>£      |
|----------------------------------------|----------------|----------------|
| Staff costs                            | 248,821        | 255,979        |
| Building running costs                 | 8,604          | 8,319          |
| Activities expenses                    | 14,401         | 10,225         |
| Equipment                              | 6,020          | 1,015          |
| Food and refreshments                  | 4,292          | 1,553          |
| Volunteer expenses                     | 1,614          | 2,967          |
| Room Hire                              | 2,239          | 3,308          |
|                                        | <u>285,991</u> | <u>283,366</u> |
| Share of support costs (see note 8)    | 145,551        | 143,719        |
| Share of governance costs (see note 8) | 4,748          | 6,561          |
|                                        | <u>436,290</u> | <u>433,646</u> |
| <b>Analysis by fund</b>                |                |                |
| Unrestricted funds                     | 58,754         | 51,183         |
| Restricted funds                       | 377,536        | 382,463        |
|                                        | <u>436,290</u> | <u>433,646</u> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 8 Support costs

|                              | Support costs  | Governance costs | 2024 Support costs | Governance costs | 2023           |
|------------------------------|----------------|------------------|--------------------|------------------|----------------|
|                              | £              | £                | £                  | £                | £              |
| Staff costs                  | 98,411         | -                | 98,411             | 97,070           | 97,070         |
| Office costs                 | 26,228         | -                | 26,228             | 27,958           | 27,958         |
| Travel expenses              | 11,741         | -                | 11,741             | 9,035            | 9,035          |
| Training                     | 1,068          | -                | 1,068              | 3,966            | 3,966          |
| Sundry expenses              | 8,103          | -                | 8,103              | 5,690            | 5,690          |
| Independent examination fees | -              | 1,630            | 1,630              | -                | 2,562          |
| Payroll fees                 | -              | 1,760            | 1,760              | -                | 1,516          |
| Legal and professional       | -              | 162              | 162                | -                | 839            |
| Depreciation                 | -              | 1,196            | 1,196              | -                | 1,644          |
|                              | <u>145,551</u> | <u>4,748</u>     | <u>150,299</u>     | <u>143,719</u>   | <u>150,280</u> |
| Analysed between             |                |                  |                    |                  |                |
| Charitable activities        | <u>145,551</u> | <u>4,748</u>     | <u>150,299</u>     | <u>143,719</u>   | <u>150,280</u> |

Governance costs includes payments to the accountants of £1,630 (2023: £2,562) for independent examination fees and £1,760 for payroll fees and provision of QBO cloud accounting software (2023: 1,516).

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023: none). None of the trustees were reimbursed expenses during the year (2023: none).

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

|                       | 2024<br>Number | 2023<br>Number |
|-----------------------|----------------|----------------|
| Charitable activities | 14             | 14             |

#### Employment costs

|                       | 2024<br>£ | 2023<br>£ |
|-----------------------|-----------|-----------|
| Wages and salaries    | 317,655   | 322,487   |
| Social security costs | 23,166    | 24,368    |
| Other pension costs   | 6,411     | 6,194     |
|                       | 347,232   | 353,049   |

No employee received emoluments of more than £60,000 during the year (2023: none).

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Tangible fixed assets

|                                    | Office<br>Furniture<br>£ | Computer<br>Equipment<br>£ | Total<br>£ |
|------------------------------------|--------------------------|----------------------------|------------|
| <b>Cost</b>                        |                          |                            |            |
| At 1 April 2023                    | 1,623                    | 9,703                      | 11,326     |
| Additions                          | 111                      | -                          | 111        |
| At 31 March 2024                   | 1,734                    | 9,703                      | 11,437     |
| <b>Depreciation and impairment</b> |                          |                            |            |
| At 1 April 2023                    | 770                      | 6,804                      | 7,575      |
| Depreciation charged in the year   | 173                      | 1,023                      | 1,196      |
| At 31 March 2024                   | 943                      | 7,828                      | 8,771      |
| <b>Carrying amount</b>             |                          |                            |            |
| At 31 March 2024                   | 791                      | 1,875                      | 2,666      |
| At 31 March 2023                   | 853                      | 2,897                      | 3,750      |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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|           |                                                       |                   |                   |
|-----------|-------------------------------------------------------|-------------------|-------------------|
| <b>13</b> | <b>Financial instruments</b>                          | <b>2024</b>       | <b>2023</b>       |
|           |                                                       | <b>£</b>          | <b>£</b>          |
|           | <b>Carrying amount of financial assets</b>            |                   |                   |
|           | Debt instruments measured at amortised cost           | 237,547           | 329,617           |
|           |                                                       | <u>          </u> | <u>          </u> |
|           | <b>Carrying amount of financial liabilities</b>       |                   |                   |
|           | Measured at amortised cost                            | 1,519             | 2,663             |
|           |                                                       | <u>          </u> | <u>          </u> |
| <b>14</b> | <b>Creditors: amounts falling due within one year</b> |                   |                   |
|           |                                                       | <b>2024</b>       | <b>2023</b>       |
|           |                                                       | <b>£</b>          | <b>£</b>          |
|           | Other creditors                                       | (443)             | -                 |
|           | Accruals and deferred income                          | 1,962             | 2,663             |
|           |                                                       | <u>          </u> | <u>          </u> |
|           |                                                       | <u>1,519</u>      | <u>2,663</u>      |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 15 Restricted funds

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

|                                 | Movement in funds          |         |             |           | Movement in funds          |        |             |                             |
|---------------------------------|----------------------------|---------|-------------|-----------|----------------------------|--------|-------------|-----------------------------|
|                                 | Balance at<br>1 April 2022 | Income  | Expenditure | Transfers | Balance at<br>1 April 2023 | Income | Expenditure | Balance at<br>31 March 2024 |
|                                 | £                          | £       | £           | £         | £                          | £      | £           | £                           |
| Big Lottery Fund Grant          | 21,712                     | 109,750 | (88,700)    | -         | 42,760                     | 91,650 | (101,133)   | 33,277                      |
| Churches Together               | 701                        | 4,320   | (3,725)     | -         | 1,296                      | 3,296  | (4,592)     | -                           |
| Feeding Liverpool               | -                          | -       | -           | -         | -                          | 500    | -           | 500                         |
| Esmee Fairbairn Foundation      | 45,522                     | 57,750  | (27,266)    | -         | 76,006                     | 459    | (76,465)    | -                           |
| Lloyds Bank Foundation          | 24,892                     | -       | (25,000)    | 108       | -                          | -      | -           | -                           |
| Samuel Sabba Core Fund          | 25,178                     | 12,500  | (37,639)    | -         | 39                         | -      | (39)        | -                           |
| Samuel Sabba Mental Health Fund | 11,663                     | 12,500  | (24,163)    | -         | -                          | -      | -           | -                           |
| Samuel Sabba Trust              | -                          | 4,000   | (4,000)     | -         | -                          | -      | -           | -                           |
| Oxford Beams                    | -                          | -       | -           | -         | -                          | -      | (191)       | (191)                       |
| A B Charitable Trust            | 479                        | -       | (42)        | (437)     | -                          | -      | -           | -                           |
| NHS Peri                        | -                          | 5,000   | (4,461)     | -         | 539                        | -      | (539)       | -                           |
| John Moores Foundation          | -                          | 5,000   | (5,000)     | -         | -                          | 5,000  | (5,000)     | -                           |
| LCVS                            | -                          | 3,500   | (3,500)     | -         | -                          | 2,900  | -           | 2,900                       |
| Refugee Action                  | 22,250                     | 23,818  | (41,102)    | -         | 4,966                      | 47,902 | (47,648)    | 5,220                       |
| Comic Advocacy & Policy         | 1,070                      | 32,550  | (33,620)    | -         | -                          | -      | -           | -                           |
| Access to Justice               | -                          | 12,196  | -           | -         | 12,196                     | -      | -           | 12,196                      |
| Evan Cornish                    | -                          | 5,000   | -           | -         | 5,000                      | -      | (5,000)     | -                           |
| Garfield Weston                 | -                          | 20,000  | (10,000)    | -         | 10,000                     | -      | (10,000)    | -                           |
| Comic - Peri-natal Advocacy     | (506)                      | -       | -           | 506       | -                          | -      | -           | -                           |
| Liverpool Lighthouse            | -                          | 3,454   | (2,892)     | -         | 562                        | 2,915  | (3,477)     | -                           |
| People's Voice Media            | -                          | 2,000   | -           | -         | 2,000                      | 1,600  | (4,000)     | (400)                       |
| JJ Charitanle Trust             | -                          | -       | -           | -         | -                          | 5,000  | -           | 5,000                       |
| St. Jame's Place                | -                          | -       | -           | -         | -                          | 5,000  | -           | 5,000                       |
| Sports Merseyside               | -                          | 4,920   | -           | -         | 4,920                      | -      | (4,920)     | -                           |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 15 Restricted funds

(continued)

|                                              |                |                |                  |            |                |                |                  |               |
|----------------------------------------------|----------------|----------------|------------------|------------|----------------|----------------|------------------|---------------|
| Refugee Action (Training)                    | -              | -              | -                | -          | -              | 1,429          | -                | 1,429         |
| PH Holt Foundation                           | 9,875          | -              | (9,875)          | -          | -              | 10,000         | (6,925)          | 3,075         |
| Pilgrim Trust                                | -              | -              | -                | -          | -              | 28,462         | (24,068)         | 4,394         |
| Community Champion                           | 4,236          | 25,000         | (16,433)         | -          | 12,803         | 18,750         | (31,553)         | -             |
| Sainsbury's                                  | -              | 10,000         | (2,566)          | -          | 7,434          | -              | (7,434)          | -             |
| Tudor Trust                                  | -              | 40,000         | (36,934)         | -          | 3,066          | 40,435         | (33,553)         | 9,948         |
| UNHCR Digital Inclusion                      | -              | 5,544          | (5,544)          | -          | -              | -              | -                | -             |
| Esmee Fairbairn (Trauma Informed Activities) | -              | 2,500          | -                | -          | 2,500          | 5,500          | (4,000)          | 4,000         |
| ROSA                                         | -              | 7,000          | -                | -          | 7,000          | -              | (7,000)          | -             |
|                                              | <u>167,072</u> | <u>408,302</u> | <u>(382,462)</u> | <u>177</u> | <u>193,089</u> | <u>270,798</u> | <u>(377,536)</u> | <u>86,351</u> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 15 Restricted funds

(continued)

These are monies given to the Charity to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

**Big Lottery 2022** - Funded early action project

**Big Lottery Fund Grant** - Contribution towards 'Reaching Out' project

**Churches Together** - To give financial support to women who are destitute

**Feeding Liverpool** - Contribution to cover food expenses for projects

**Esmee Fairbairn Foundation** - Contributions towards core cost in supporting women refugees and asylum seekers

**Lloyds Bank Foundation** - Supports manager's salaries and running costs

**Samuel Sabba Core Fund** - Contributions towards running costs and salaries

**Samuel Sabba Mental Health Fund** - Funding towards the Mental Health Project

**Samuel Sabba Trust** - Core funding for running costs

**Sam & Bella Sibba Charitable Trust** - Contribution towards outreach projects

**Oxford Beams** - Contribution towards joint research project with Oxford University about maternal red flags

**A B Charitable Trust** - Contributions towards core cost in supporting women refugees and asylum seekers

**NHS Peri** – Mental health and peri-natal project fund

**John Moores Foundation** - Contributes towards running costs

**LCVS** - Contributions towards core cost in supporting women refugees and asylum seekers

**Refugee Action** - Funded an integration project

**Comic Advocacy & Policy** - Funding to develop the capacity of refugee women in the UK to advocate on gender based violence and the need for a fairer asylum process.

**Access to Justice** – Core funding for running costs and operational staff salaries

**Evan Cornish** – Funding for salary of caseworker for service users

**Garfield Weston** – Core funding for running costs

**Comic - Peri-natal Advocacy** - Income for peri-natal support in the community

**Liverpool Lighthouse** – Project funding for mental health

**People's Voice Media** – Project funding for reporting and telling stories within the community

**JJ Charitable Trust** - Contributions towards core costs

**St. Jame's Place** - Contributions for mend and reuse project

**Sports Merseyside** – Early action integration project for helping service users be more active

**Refugee Action (Training)** - Contribution towards staff training

**P H Holt** - Contribution towards salary costs for A Moore

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### 15 Restricted funds

(continued)

**Pilgrim Trust** - Contributions towards a young women's mental health and wellbeing project.

**Community Champion** -Engage and support women disproportionately impacted by COVID.

**Sainsbury's** – Funding for director with lived experience

**Tudor Trust** - Core funding for running costs

**UNHCR Digital Inclusion** - For the provision of blocks of IT workshops for service users to help improve their confidence using technology to reduce digital isolation

**Esmee Fairbairn (Trauma Informed Activities)** – Funding for trauma informed consultants to become a trauma informed workplace

**ROSA** – Project funding for expenditure relating to Advocacy Campaigning

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 16 Analysis of net assets between funds

|                                                             | Unrestricted<br>2024<br>£ | Restricted<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ |
|-------------------------------------------------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Fund balances at<br>31 March 2024<br>are represented<br>by: |                           |                         |                    |                           |                         |                    |
| Tangible assets                                             | 2,666                     | -                       | 2,666              | 3,750                     | -                       | 3,750              |
| Current assets/(liabilities)                                | 149,677                   | 86,351                  | 236,028            | 133,865                   | 193,089                 | 326,954            |
|                                                             | <u>152,343</u>            | <u>86,351</u>           | <u>238,694</u>     | <u>137,615</u>            | <u>193,089</u>          | <u>330,704</u>     |

### 17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2024<br>£    | 2023<br>£    |
|----------------------------|--------------|--------------|
| Within one year            | 5,208        | 5,208        |
| Between two and five years | 182          | 912          |
|                            | <u>5,390</u> | <u>6,120</u> |

### 18 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows:

|                        | 2024<br>£     | 2023<br>£     |
|------------------------|---------------|---------------|
| Aggregate compensation | <u>89,076</u> | <u>94,546</u> |

There are no other related party transactions.

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# Accounts

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**REFUGEE WOMEN CONNECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# REFUGEE WOMEN CONNECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                       |
|-----------------------------|---------------------------------------------------------------------------------------|
| <b>Trustees</b>             | P Harrison<br>S Goodwin<br>P Lynott<br>C Berry-Moorcroft<br>P Uwamaliya               |
| <b>Charity number</b>       | 1113574                                                                               |
| <b>Registered office</b>    | Cotton Exchange<br>Suite 111H<br>Bixteth Street<br>Liverpool<br>L3 9LQ                |
| <b>Independent examiner</b> | Mr Tony Stanley ACA<br>BWM<br>Suite 5.1<br>12 Tithebarn Street<br>Liverpool<br>L2 2DT |
| <b>Bankers</b>              | HSBC<br>99-102 Lord Street<br>Liverpool<br>L2 6PG                                     |

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# REFUGEE WOMEN CONNECT

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| Statement of trustees' responsibilities | 4           |
| Independent examiner's report           | 5           |
| Statement of financial activities       | 6 - 7       |
| Balance sheet                           | 8           |
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# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution adopted on 9 September 2004 as amended on 24 July 2018, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

Refugee Women Connect (RWC) works to build a safe life in the UK for women in the asylum seeker and the refugee community. We aim to:

- Reduce social isolation and improve mental and physical well-being;
- Improve access to other services;
- Improve knowledge of the legal processes;
- Promote education, life skills, learning to support integration
- To empower women to have a voice and influence change

#### **Public Benefit**

Refugee Women Connect services are open to all women and their children who are in the asylum process, in the trafficking national referral mechanism or are refugees in the Merseyside area. We invite other professionals, partners, and service providers to our drop-in sessions to enable them to better understand the issues faced as well as ensuring the women have access to all support services. We are also involved in community and national networking events to raise the profile of the issues faced by women we support.

#### **Early Action project**

The Early Action Team supported 605 women this year with 260 of those being newly registered.

#### **Liverpool Drop-in**

We ran 43 drop-ins in central Liverpool for asylum seekers and refugees, supporting primarily newly-arrived asylum seekers living in Initial Accommodation but also open to asylum seekers living in dispersed accommodation in the region and other women vulnerable due to their immigration status. 219 different women attended the main Liverpool drop-in.

#### **Drop-in for Afghan Women**

We ran a regular group in Liverpool for Afghan evacuees (delivered on site in the bridging hotel), which supported 56 women over the year, during 28 sessions.

#### **English for Speakers of Other Languages (ESOL)**

122 women joined in an ESOL group at our Liverpool drop-in, where trained volunteers ran a drop-in table open to complete beginners, including those with no or limited literacy, and an intermediate class, at each of the 43 drop-in sessions. At the bridging hotel 46 Afghan women attended ESOL.

#### **Workshops**

64 workshops were delivered on a range of topics related to social and community integration and the asylum process, including rights and entitlements while an asylum seeker and after a decision. These workshops supported 196 women. Workshops covered such things as : Health & Health Services; Self Care and Learning. In addition, we delivered some ad hoc workshops on areas of concern to our service users such as Money & Energy Saving.

# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Early Action project (cont.)

##### **One to one Support**

We supported 161 women with information to do with the asylum process. The biggest area of work for 1:1 support was health, with just over 58% of service users receiving support with issues such as registering with a GP, communicating with medical staff or completing forms including HC1. Another significant area of work was support with education, both for service users and their children. Slightly more than 50% of service users accessed this type of support, typically assistance to access education (from nursery to university, for service users and also their children).

##### **Mental Health**

The mental health team supported 88 different women

##### **Perinatal**

18 different perinatal women attended our weekly group. The perinatal group focuses on providing a safe space for mothers to relax and socialise, as well as learn about coping strategies, work on self-esteem activities, and learn about rights and entitlements around both perinatal and mental health services. Some sessions we bring partners in to speak to the women attending groups, so that they can speak about their experiences accessing services as well as learn about local services that could support them. This year, we had Citizen's Advice Social Prescription Team attend, as well as the Liverpool CCG (Best for Baby 2 Initiative), the Specialist Team from the Liverpool Women's Team, and a Public Health Registrar doing research into the experiences of women around infant feeding.

##### **1:1 Support**

58 different women received weekly 1:1 mental health support. These sessions are person-centred, and based around the individual needs of each woman. Sessions are focused on improving mental health by teaching women to know and understand symptoms of anxiety and depression, so that they can monitor their own mental health. Sessions also set goals, so that the women can work towards improving self-esteem and achieving goals that help to connect them to local services and feel a part of their wider community. Sessions also focus on where mental health advocacy may be needed, where a woman might be finding it difficult to actually access perinatal or mental health support that she is entitled to.

##### **Relax Sessions / Wellbeing Activities**

41 different women attended our relaxation sessions or wellbeing outings, including a virtual yoga class, relaxation sessions focused on improving self-esteem, and trips around Liverpool (Sefton Park walk, Anfield walk, Cathedral Gardens walk, and Granby Community Market). We also ran relaxation sessions for women accessing Early Action drop-ins at our main drop-in hub, as well as one of the contingency hotels that the Early Action team attends.

##### **The difference our works makes**

100% of those responding to our yearly survey said that coming to drop-in had helped them to feel less isolated. Several women commented on the importance of being able to meet women with whom they have a common language, or from the same country. 75% of women stated that coming to drop-in had helped not only to meet new people, but to make friends, and 50% of those women who had made new friends at drop-in had subsequently met up with them outside drop-in. One person told us "I always appreciate RWC because it is very useful for people who are new in the city and locked in one small room and have lots much anxiety." 90% of respondents to our survey stated they had learned new skills by joining Refugee Women Connect.

Of all participants in Health workshops, only one person had heard of 'Ask for Ani' service to reach out for support with Domestic Abuse, and she was unsure what it was. Even awareness of the 999 service is only around 50% when workshops start. By the end of the workshops, responses indicate that 100% of participants are aware of the 6 services we have discussed and also feel confident about using at least 3 of them. "I know how to get help everywhere. If I forget I can ask help."

# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### **Power Building**

Our funding ended for our power building work in August, but we continue to develop this work. Learning from this project we increased our staff numbers from women with lived experience to just under 50%. We developed a new role for Director for a woman with lived experience to develop our advocacy and campaigning work. We expect to see this work take a higher profile in future years and see how we can take our learning from what we see in our service delivery and bring about wider positive change for more women in the asylum process.

### **Financial review**

Total income for the year was £537,099 (2022: £434,618) of which £408,302 (2022: £376,637) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £433,646 (2022: £521,036), leaving a surplus in the year of £103,453 (2022: deficit £86,418)

At 31 March 2023 the charity's reserves stood at £330,704 (2022: £227,251) of which £192,912 (2022: £167,073) represented restricted funds.

### **Risk management**

The main risks, to which the charity is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

### **Reserves Policy**

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, lease commitments and four months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £137,615 (2022: £60,179). The charity requires £27,664 (2022: £19,525) for redundancy provision, £7,452 (2022: £7,452) for lease commitments and £15,344 (2022: £12,698) for four months' running costs, totalling £50,460 (2022: £39,675). At present the free reserves, which amount to £133,865, exceed the target level.

### **Structure, governance and management**

Refugee Women Connect (RWC) is a registered charity (number 1113574) formed on 5 April 2006. The Governing Document is a constitution adopted on 9 September 2004 and amended on 24 July 2018.

Responsibility for the operation and strategic development of RWC in accordance with its mission statements rest with the Director, in consultation and with approval when necessary with the Board of Trustees. The board meets four times per year for a full board meeting and holds separate subcommittee meetings which take place as and when required. New board members are recruited by the Board and Director, and appointed by the Board.

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

P Harrison

S Goodwin

M Reilly

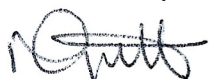
(Resigned 22 November 2022)

P Lynott

C Berry-Moorcroft

P Uwamaliya

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



P Lynott

**Trustee**

Dated: 16 January 2024

# **REFUGEE WOMEN CONNECT**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2023***

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

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# REFUGEE WOMEN CONNECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF REFUGEE WOMEN CONNECT

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I report to the trustees on my examination of the financial statements of Refugee Women Connect (the charity) for the year ended 31 March 2023.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



**Mr Tony Stanley ACA**

BWM

Chartered Accountants

Suite 5.1

12 Tithebarn Street

Liverpool

L2 2DT

Dated: 16 January 2024

# REFUGEE WOMEN CONNECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

### Current financial year

|                                                                         |       | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|--------------------|
|                                                                         | Notes |                                    |                                  |                    |                    |
| <b><u>Income from:</u></b>                                              |       |                                    |                                  |                    |                    |
| Donations and legacies                                                  | 3     | 103,795                            | 408,302                          | 512,097            | 428,799            |
| Charitable activities                                                   | 4     | 15,124                             | -                                | 15,124             | (279)              |
| Other trading activities                                                | 5     | 8,961                              | -                                | 8,961              | 6,078              |
| Investments                                                             | 6     | 917                                | -                                | 917                | 20                 |
| <b>Total income</b>                                                     |       | <b>128,797</b>                     | <b>408,302</b>                   | <b>537,099</b>     | <b>434,618</b>     |
| <b><u>Expenditure on:</u></b>                                           |       |                                    |                                  |                    |                    |
| Charitable activities                                                   | 7     | 51,183                             | 382,463                          | 433,646            | 521,036            |
| <b>Net incoming/(outgoing) resources before transfers</b>               |       | <b>77,614</b>                      | <b>25,839</b>                    | <b>103,453</b>     | <b>(86,418)</b>    |
| Gross transfers between funds                                           |       | (177)                              | 177                              | -                  | -                  |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>77,437</b>                      | <b>26,016</b>                    | <b>103,453</b>     | <b>(86,418)</b>    |
| Fund balances at 1 April 2022                                           |       | 60,178                             | 167,073                          | 227,251            | 313,669            |
| <b>Fund balances at 31 March 2023</b>                                   |       | <b>137,615</b>                     | <b>193,089</b>                   | <b>330,704</b>     | <b>227,251</b>     |

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

All income and expenditure derive from continuing activities.

# REFUGEE WOMEN CONNECT

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

Prior financial year

|                                                                         |       | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ |
|-------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|
|                                                                         | Notes |                                    |                                  |                    |
| <b><u>Income from:</u></b>                                              |       |                                    |                                  |                    |
| Donations and legacies                                                  | 3     | 52,162                             | 376,637                          | 428,799            |
| Charitable activities                                                   | 4     | (279)                              | -                                | (279)              |
| Other trading activities                                                | 5     | 6,078                              | -                                | 6,078              |
| Investments                                                             | 6     | 20                                 | -                                | 20                 |
| <b>Total income</b>                                                     |       | <b>57,981</b>                      | <b>376,637</b>                   | <b>434,618</b>     |
| <b><u>Expenditure on:</u></b>                                           |       |                                    |                                  |                    |
| Charitable activities                                                   | 7     | 53,123                             | 467,913                          | 521,036            |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>4,858</b>                       | <b>(91,276)</b>                  | <b>(86,418)</b>    |
| Fund balances at 1 April 2021                                           |       | 55,320                             | 258,349                          | 313,669            |
| <b>Fund balances at 31 March 2022</b>                                   |       | <b>60,178</b>                      | <b>167,073</b>                   | <b>227,251</b>     |

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

All income and expenditure derive from continuing activities.

# REFUGEE WOMEN CONNECT

## BALANCE SHEET

AS AT 31 MARCH 2023

|                                                       | Notes | 2023<br>£ | £       | 2022<br>£ | £       |
|-------------------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 12    |           | 3,750   |           | 5,395   |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Cash at bank and in hand                              |       | 329,617   |         | 224,078   |         |
| <b>Creditors: amounts falling due within one year</b> | 14    | (2,663)   |         | (2,222)   |         |
| Net current assets                                    |       |           | 326,954 |           | 221,856 |
| <b>Total assets less current liabilities</b>          |       |           | 330,704 |           | 227,251 |
| <b>Income funds</b>                                   |       |           |         |           |         |
| Restricted funds                                      | 15    |           | 193,089 |           | 167,073 |
| Unrestricted funds                                    |       |           | 137,615 |           | 60,178  |
|                                                       |       |           | 330,704 |           | 227,251 |

The financial statements were approved by the Trustees on 16 January 2024



P Lynott  
Trustee

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Refugee Women Connect is a registered charity incorporated in England and Wales. The registered office is Cotton Exchange, Suite 111H Bixteth Street, Liverpool, L3 9LQ.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution adopted on 9 September 2004 as amended on 24 July 2018, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

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

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

##### 1.4 Income

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

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exemption of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants this is when their unconditional payment is confirmed by the donor.

Income from investments relates to bank interest received and is recognised when the amount is certain.

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(continued)

#### 1.5 Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. It includes irrecoverable VAT.

Whenever possible each item of expenditure recognised is allocated to charitable activities or governance costs according to its purpose. If this is not possible the cost is apportioned on a reasonable and justifiable basis.

#### 1.6 Tangible fixed assets

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

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

|                    |                   |
|--------------------|-------------------|
| Office Furniture   | 10% straight line |
| Computer Equipment | 20% straight line |

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

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

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

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

#### **Basic financial assets**

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

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

(continued)

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

#### 1.10 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.11 Retirement benefits

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

#### 1.12 Taxation

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from income and from receipts under Gift Aid.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

### 2 Critical accounting estimates and judgements

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

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

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

### 3 Donations and legacies

|                     | Unrestricted<br>funds | Restricted<br>funds | Total          | Unrestricted<br>funds | Restricted<br>funds | Total          |
|---------------------|-----------------------|---------------------|----------------|-----------------------|---------------------|----------------|
|                     | 2023<br>£             | 2023<br>£           | 2023<br>£      | 2022<br>£             | 2022<br>£           | 2022<br>£      |
| Donations and gifts | 38,795                | -                   | 38,795         | 40,042                | 14,379              | 54,421         |
| Grant income        | 65,000                | 408,302             | 473,302        | 12,120                | 362,258             | 374,378        |
|                     | <u>103,795</u>        | <u>408,302</u>      | <u>512,097</u> | <u>52,162</u>         | <u>376,637</u>      | <u>428,799</u> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

|              | 2023<br>£     | 2022<br>£    |
|--------------|---------------|--------------|
| Fee Income   | 12,918        | -            |
| Other income | 2,206         | (279)        |
|              | <u>15,124</u> | <u>(279)</u> |

### 5 Other trading activities

|                    | Unrestricted funds<br>2023<br>£ | Unrestricted funds<br>2022<br>£ |
|--------------------|---------------------------------|---------------------------------|
| Fundraising events | <u>8,961</u>                    | <u>6,078</u>                    |

### 6 Investments

|                     | Unrestricted funds<br>2023<br>£ | Unrestricted funds<br>2022<br>£ |
|---------------------|---------------------------------|---------------------------------|
| Interest receivable | <u>917</u>                      | <u>20</u>                       |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 7 Charitable activities

To provide or assist in the provision of education, recreational and support facilities for pre and post-natal asylum seekers and refugees and their families

|                                        | 2023<br>£      | 2022<br>£      |
|----------------------------------------|----------------|----------------|
| Staff costs                            | 255,979        | 337,845        |
| Building running costs                 | 8,319          | 8,928          |
| Activities expenses                    | 10,225         | 22,785         |
| Equipment                              | 1,015          | 538            |
| Food and refreshments                  | 1,553          | 731            |
| Volunteer expenses                     | 2,967          | 3,508          |
| Room Hire                              | 3,308          | 2,182          |
|                                        | <u>283,366</u> | <u>376,517</u> |
| Share of support costs (see note 8)    | 143,719        | 137,034        |
| Share of governance costs (see note 8) | 6,561          | 7,485          |
|                                        | <u>433,646</u> | <u>521,036</u> |
| <b>Analysis by fund</b>                |                |                |
| Unrestricted funds                     | 51,183         | 53,123         |
| Restricted funds                       | 382,463        | 467,913        |
|                                        | <u>433,646</u> | <u>521,036</u> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 8 Support costs

|                              | Support costs  | Governance costs | 2023 Support costs | Governance costs | 2022           |
|------------------------------|----------------|------------------|--------------------|------------------|----------------|
|                              | £              | £                | £                  | £                | £              |
| Staff costs                  | 97,070         | -                | 97,070             | 82,767           | 82,767         |
| Office costs                 | 27,958         | -                | 27,958             | 40,395           | 40,395         |
| Travel expenses              | 9,035          | -                | 9,035              | 4,608            | 4,608          |
| Training                     | 3,966          | -                | 3,966              | 4,669            | 4,669          |
| Sundry expenses              | 5,690          | -                | 5,690              | 4,064            | 4,064          |
| Insurance                    | -              | -                | -                  | 531              | 531            |
| Independent examination fees | -              | 2,562            | 2,562              | -                | 2,220          |
| Payroll fees                 | -              | 1,516            | 1,516              | -                | 1,600          |
| Legal and professional       | -              | 839              | 839                | -                | 1,668          |
| Depreciation                 | -              | 1,644            | 1,644              | -                | 1,997          |
|                              | <u>143,719</u> | <u>6,561</u>     | <u>150,280</u>     | <u>137,034</u>   | <u>144,519</u> |
| Analysed between             |                |                  |                    |                  |                |
| Charitable activities        | <u>143,719</u> | <u>6,561</u>     | <u>150,280</u>     | <u>137,034</u>   | <u>144,519</u> |

Governance costs includes payments to the accountants of £2,562 (2022: £2,200) for independent examination fees and £1,516 for payroll fees and provision of QBO cloud accounting software (2022: £1,600).

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022: none). None of the trustees were reimbursed expenses during the year (2022: none).

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

|                       | 2023<br>Number | 2022<br>Number |
|-----------------------|----------------|----------------|
| Charitable activities | 14             | 18             |

#### Employment costs

|                       | 2023<br>£ | 2022<br>£ |
|-----------------------|-----------|-----------|
| Wages and salaries    | 322,487   | 381,668   |
| Social security costs | 24,368    | 31,637    |
| Other pension costs   | 6,194     | 7,307     |
|                       | 353,049   | 420,612   |

No employee received emoluments of more than £60,000 during the year (2022: none).

### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

### 12 Tangible fixed assets

|                                    | Office<br>Furniture<br>£ | Computer<br>Equipment<br>£ | Total<br>£ |
|------------------------------------|--------------------------|----------------------------|------------|
| <b>Cost</b>                        |                          |                            |            |
| At 1 April 2022                    | 1,623                    | 9,703                      | 11,326     |
| <b>Depreciation and impairment</b> |                          |                            |            |
| At 1 April 2022                    | 608                      | 5,323                      | 5,932      |
| Depreciation charged in the year   | 162                      | 1,482                      | 1,644      |
| At 31 March 2023                   | 770                      | 6,806                      | 7,576      |
| <b>Carrying amount</b>             |                          |                            |            |
| At 31 March 2023                   | 853                      | 2,897                      | 3,750      |
| At 31 March 2022                   | 1,015                    | 4,380                      | 5,395      |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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|           |                                                       |                          |                          |
|-----------|-------------------------------------------------------|--------------------------|--------------------------|
| <b>13</b> | <b>Financial instruments</b>                          | <b>2023</b>              | <b>2022</b>              |
|           |                                                       | <b>£</b>                 | <b>£</b>                 |
|           | <b>Carrying amount of financial assets</b>            |                          |                          |
|           | Debt instruments measured at amortised cost           | 329,617                  | 224,078                  |
|           |                                                       | <u><u>          </u></u> | <u><u>          </u></u> |
|           | <b>Carrying amount of financial liabilities</b>       |                          |                          |
|           | Measured at amortised cost                            | 2,663                    | 2,222                    |
|           |                                                       | <u><u>          </u></u> | <u><u>          </u></u> |
| <b>14</b> | <b>Creditors: amounts falling due within one year</b> |                          |                          |
|           |                                                       | <b>2023</b>              | <b>2022</b>              |
|           |                                                       | <b>£</b>                 | <b>£</b>                 |
|           | Accruals and deferred income                          | 2,663                    | 2,222                    |
|           |                                                       | <u><u>          </u></u> | <u><u>          </u></u> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 15 Restricted funds

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

|                                    | Movement in funds          |        |             | Movement in funds          |         |             |           |                                      | Balance at<br>31 March 2023 |
|------------------------------------|----------------------------|--------|-------------|----------------------------|---------|-------------|-----------|--------------------------------------|-----------------------------|
|                                    | Balance at<br>1 April 2021 | Income | Expenditure | Balance at<br>1 April 2022 | Income  | Expenditure | Transfers | Revaluations,<br>gains and<br>losses |                             |
|                                    | £                          | £      | £           | £                          | £       | £           | £         | £                                    | £                           |
| Big Lottery 2022                   | 19,916                     | -      | (19,856)    | 60                         | 109,750 | (88,700)    | -         | -                                    | 21,110                      |
| Big Lottery Fund Grant             | 2                          | 21,650 | -           | 21,652                     | -       | -           | -         | -                                    | 21,652                      |
| Churches Together                  | 435                        | 4,700  | (4,434)     | 701                        | 4,320   | (3,725)     | -         | -                                    | 1,296                       |
| Esme Fairbairn Foundation          | 66,879                     | 53,994 | (75,351)    | 45,522                     | 57,750  | (27,266)    | -         | -                                    | 76,006                      |
| Lloyds Bank Foundation             | 29,363                     | 25,000 | (29,471)    | 24,892                     | -       | (25,000)    | 108       | -                                    | -                           |
| Samuel Sabba Core Fund             | 37,500                     | 25,000 | (37,322)    | 25,178                     | 12,500  | (37,639)    | -         | -                                    | 39                          |
| Samuel Sabba Mental Health Fund    | 11,791                     | 25,000 | (25,128)    | 11,663                     | 12,500  | (24,163)    | -         | -                                    | -                           |
| Samuel Sabba Trust                 | -                          | -      | -           | -                          | 4,000   | (4,000)     | -         | -                                    | -                           |
| Sam & Bella Sibba Charitable Trust | 3,030                      | -      | (3,030)     | -                          | -       | -           | -         | -                                    | -                           |
| Spotlight                          | 10,900                     | 4,950  | (15,850)    | -                          | -       | -           | -         | -                                    | -                           |
| A B Charitable Trust               | 15,000                     | -      | (14,521)    | 479                        | -       | (42)        | (437)     | -                                    | -                           |
| NHS Peri                           | -                          | -      | -           | -                          | 5,000   | (4,461)     | -         | -                                    | 539                         |
| John Moores Foundation             | -                          | -      | -           | -                          | 5,000   | (5,000)     | -         | -                                    | -                           |
| LCVS                               | -                          | 12,000 | (12,000)    | -                          | 3,500   | (3,500)     | -         | -                                    | -                           |
| Refugee Action                     | -                          | 22,250 | -           | 22,250                     | 23,818  | (41,102)    | -         | -                                    | 4,966                       |
| Comic Advocacy & Policy            | 14,440                     | 71,551 | (84,921)    | 1,070                      | 32,550  | (33,620)    | -         | -                                    | -                           |
| Access to Justice                  | 6,534                      | -      | (6,534)     | -                          | 12,196  | -           | -         | -                                    | 12,196                      |
| Barrow Cadbury                     | 4,580                      | 170    | (4,750)     | -                          | -       | -           | -         | -                                    | -                           |
| Evan Cornish                       | -                          | -      | -           | -                          | 5,000   | -           | -         | -                                    | 5,000                       |
| Catalyst Programme                 | -                          | 7,500  | (7,500)     | -                          | -       | -           | -         | -                                    | -                           |
| Garfield Weston                    | -                          | -      | -           | -                          | 20,000  | (10,000)    | -         | -                                    | 10,000                      |
| Comic - Peri-natal Advocacy        | 19,030                     | 21,700 | (41,236)    | (506)                      | -       | -           | 506       | -                                    | -                           |
| Liverpool Lighthouse               | -                          | -      | -           | -                          | 3,455   | (2,892)     | -         | -                                    | 562                         |
| People's Voice Media               | -                          | -      | -           | -                          | 2,000   | -           | -         | -                                    | 2,000                       |
| Lancashire County Council          | 7,230                      | 10,000 | (17,230)    | -                          | -       | -           | -         | -                                    | -                           |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 15 Restricted funds

(continued)

|                                             |                |                |                  |                |                |                  |              |          |                |
|---------------------------------------------|----------------|----------------|------------------|----------------|----------------|------------------|--------------|----------|----------------|
| LBF React Fund                              | 1,719          | -              | (1,719)          | -              | -              | -                | -            | -        | -              |
| Respond & Adapt                             | 10,000         | -              | (10,000)         | -              | -              | -                | -            | -        | -              |
| Sports Merseyside                           | -              | 4,838          | (4,838)          | -              | 4,920          | -                | -            | -        | 4,920          |
| Refugee Action Extension 2021               | -              | 4,295          | (4,295)          | -              | -              | -                | -            | -        | -              |
| PH Holt Foundation                          | -              | 9,875          | -                | 9,875          | -              | (9,875)          | -            | -        | -              |
| Jack's Tesco Groundwork                     | -              | 500            | (500)            | -              | -              | -                | -            | -        | -              |
| Home Office                                 | -              | 26,665         | (26,665)         | -              | -              | -                | -            | -        | -              |
| Community Champion                          | -              | 25,000         | (20,764)         | 4,236          | 25,000         | (16,434)         | -            | -        | 12,803         |
| Sainsbury's                                 | -              | -              | -                | -              | 10,000         | (2,566)          | -            | -        | 7,434          |
| Tudor Trust                                 | -              | -              | -                | -              | 40,000         | (36,934)         | -            | -        | 3,066          |
| UNHCR Digital Inclusion                     | -              | -              | -                | -              | 5,544          | (5,544)          | -            | -        | -              |
| Esme Fairbairn (Trauma Informed Activities) | -              | -              | -                | -              | 2,500          | -                | -            | -        | 2,500          |
| ROSA                                        | -              | -              | -                | -              | 7,000          | -                | -            | -        | 7,000          |
|                                             | <u>258,349</u> | <u>376,638</u> | <u>(467,914)</u> | <u>167,073</u> | <u>408,302</u> | <u>(382,463)</u> | <u>(329)</u> | <u>-</u> | <u>193,089</u> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

### 15 Restricted funds

(continued)

These are monies given to the Charity to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

**Big Lottery 2022** - Funded early action project

**Big Lottery Fund Grant** - Contribution towards 'Reaching Out' project

**Churches Together** - To give financial support to women who are destitute

**Esmee Fairbairn Foundation** - Contributions towards core cost in supporting women refugees and asylum seekers

**Lloyds Bank Foundation** - Supports manager's salaries and running costs

**Samuel Sabba Core Fund** - Contributions towards running costs and salaries

**Samuel Sabba Mental Health Fund** - Funding towards the Mental Health Project

**Samuel Sabba Trust** - Core funding for running costs

**Sam & Bella Sibba Charitable Trust** - Contribution towards outreach projects

**Spotlight** - To deliver early intervention support to newly arrived women asylum seekers in Liverpool

**A B Charitable Trust** - Contributions towards core cost in supporting women refugees and asylum seekers

**NHS Peri** – Mental health and peri-natal project fund

**John Moores Foundation** - Contributes towards running costs

**LCVS** - Contributions towards core cost in supporting women refugees and asylum seekers

**Refugee Action** - Funded an integration project

**Comic Advocacy & Policy** - Funding to develop the capacity of refugee women in the UK to advocate on gender based violence and the need for a fairer asylum process.

**Access to Justice** – Core funding for running costs and operational staff salaries

**Barrow Cadbury** - Project income for Casework support

**Evan Cornish** – Funding for salary of caseworker for service users

**Catalyst Programme** - Income was for a short term digital development project to reduce digital exclusion

**Garfield Weston** – Core funding for running costs

**Comic - Peri-natal Advocacy** - Income for peri-natal support in the community

**Liverpool Lighthouse** – Project funding for mental health

**People's Voice Media** – Project funding for reporting and telling stories within the community

**Lancashire County Council** - Income for research into early action services in the Lancashire area for refugee and asylum seeking women

**LBF React Fund** - Income to fund the salary of a Communications Officer

**Respond & Adapt** - Income to fund the salary of the casework team

**Sports Merseyside** – Early action integration project for helping service users be more active

**Ref Action Extension 2021** -Early action support

**P H Holt** - salary costs for A Moore

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2023**

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### 15 Restricted funds

(continued)

**Jack's Tesco Groundwork** - Small income pot for work that was done directly in the community throughout lockdown

**Home Office** - support project to help improve mental health and reduce suicide

**Community Champion** -engage and support women disproportionately impacted by COVID.

**Sainsbury's** – Funding for director with lived experience

**Tudor Trust** - Core funding for running costs

**UNHCR Digital Inclusion** - For the provision of blocks of IT workshops for service users to help improve their confidence using technology to reduce digital isolation

**Esmee Fairbairn (Trauma Informed Activities)** – Funding for trauma informed consultants to become a trauma informed workplace

**ROSA** – Project funding for expenditure relating to Advocacy Campaigning

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 16 Analysis of net assets between funds

|                                                             | Unrestricted<br>2023<br>£ | Restricted<br>2023<br>£ | Total<br>2023<br>£ | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ |
|-------------------------------------------------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Fund balances at<br>31 March 2023<br>are represented<br>by: |                           |                         |                    |                           |                         |                    |
| Tangible assets                                             | 3,750                     | -                       | 3,750              | 5,395                     | -                       | 5,395              |
| Current assets/(liabilities)                                | 133,865                   | 193,089                 | 326,954            | 54,784                    | 167,072                 | 221,856            |
|                                                             | <u>137,615</u>            | <u>193,089</u>          | <u>330,704</u>     | <u>60,179</u>             | <u>167,072</u>          | <u>227,251</u>     |

### 17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2023<br>£    | 2022<br>£     |
|----------------------------|--------------|---------------|
| Within one year            | 5,208        | 8,957         |
| Between two and five years | 912          | 13,436        |
|                            | <u>6,120</u> | <u>22,393</u> |

### 18 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows:

|                        | 2023<br>£     | 2022<br>£     |
|------------------------|---------------|---------------|
| Aggregate compensation | <u>94,546</u> | <u>79,824</u> |

There are no other related party transactions.

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# Accounts

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**REFUGEE WOMEN CONNECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# REFUGEE WOMEN CONNECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                       |
|-----------------------------|---------------------------------------------------------------------------------------|
| <b>Trustees</b>             | P Harrison<br>S Goodwin<br>M Reilly<br>P Lynott<br>C Berry-Moorcroft<br>P Uwamaliya   |
| <b>Charity number</b>       | 1113574                                                                               |
| <b>Registered office</b>    | Cotton Exchange<br>Suite 111H<br>Bixteth Street<br>Liverpool<br>L3 9LQ                |
| <b>Independent examiner</b> | Mr Tony Stanley ACA<br>BWM<br>Suite 5.1<br>12 Tithebarn Street<br>Liverpool<br>L2 2DT |
| <b>Bankers</b>              | HSBC<br>99-102 Lord Street<br>Liverpool<br>L2 6PG                                     |

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# REFUGEE WOMEN CONNECT

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# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution adopted on 9 September 2004 as amended on 24 July 2018, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

Refugee Women Connect (RWC) works to build a safe life in the UK for women in the asylum seeker and refugee community. We aim to:

- Reduce social isolation and improve mental and physical well-being;
- Improve access to other services;
- Improve knowledge of the legal processes;
- Promote education, life skills, learning to support integration;
- To empower women to have a voice and influence change

#### **Public Benefit**

Refugee Women Connect services are open to all women and their children who are in the asylum process, in the trafficking national referral mechanism or are refugees in the Merseyside area. We invite other professionals, partners, and service providers to our drop-in sessions to enable them to better understand the issues faced as well as ensuring the women have access to all support services. We are also involved in community and national networking events to raise the profile of the issues faced by women we support.

#### **Early Action project**

The Early Action team intervene as early as possible to support women to reduce the risk of crisis. The team offers Initial Accommodation visits, know your rights workshops as well as skills based and knowledge workshops. They facilitate peer support, group activities, help connect the women to legal advice as well as other services and have been delivering a local community champions project to inform women about COVID and support with the vaccination programme.

The EA team delivered 3005 pieces of work, working with 561 different service users and 22 volunteers across the different projects. They supported 8 students on placement within the team during the year (6 were social work students on full time placement for a period of 70 days, the others volunteered at drop-in each week as part of an undergraduate degree).

They moved from remote-only to hybrid delivery of our activities during this year and are currently operating drop-ins and a weekly workshop face to face, plus regular visits to IA sites. Most ad-hoc casework ('RAS') and much partnership work is delivered online / on the phone, with the team working from home. The overwhelming majority of women accessing our services engage with multiple forms of support. Of the 561 women supported during the year:

- 378 received information or 1:1 support with their asylum case, including post-decision
- 178 attended drop-in (these resumed face to face outside in August 2021 and inside in September 2021)
- 414 received 1:1 support with non-asylum issues, including practical support (clothing referrals, for instance), support to engage with housing providers, health services, children's groups and other local services, assistance to get into ESOL & other education courses, non-asylum legal issues such as accessing divorce
- 231 women engaged in a workshop (physical activity, arts activity or information workshop), or trip.

Face to face activities were delivered in Liverpool, Lancashire (Preston, Chorley and Burnley), St Helens and Halton (Runcorn & Widnes).

# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Mental Health support

The Mental Health Team provides the following primary services: 1:1 Sessions, group support and activities, Mental Health Phone Check-ins and Mental Health Advocacy as well as a host of wellbeing activities and support.

The outcomes of their work is:

- The mental health team supported 90 different women
- 67 women received weekly 1:1 mental health support
- 18 women received mental health advocacy around liaising with social services, children's centres, or other professionals to inquire about support or share information in support of SU
- Mental Health & Wellbeing Manager provided feedback and advice on Patient Safety Guides for the NIHR Patient Safety Translational Research Centre (PSTRC), with the aim to improve patient safety and empower patients in the decision making of their care – specifically how the patient guides could be adapted to the needs for refugees and asylum seekers.
- Provided 1:1 mental health support to members of the advocacy/mental health teams joint project, which ended with the development of two videos and informational guides (one for professionals, one for service users) on best practice in providing perinatal support to asylum seeking and refugee women
- Strong partnership with the Women's Hospital via the specialist midwife team and the CCG's Best for Baby Too network
- Provided feedback and advice for creation of a Guide for professionals for the Human Rights Act Project at the British Institute of Human Rights
- Provided interviews from staff and service users for former volunteer doing her Counselling diploma on the impact of the asylum process on the mental health of asylum seeking and refugee women.

Our service users have commented about the difference the mental health project has made to them:

"When I know I will be able to speak to someone on xyz-day, it's easier for me to get through the difficulties of the week, to hold on till that moment in the end"

"I really like this service that helps me a lot regarding my anxiety, isolation, depression, and mood swings"

"Gives me motivation that at least there is someone I can speak with about my life and how I am feeling"

#### Power Building

Through specific grant funding we were able to focus on a 'Power Up' project that focused on training and supporting women to speak up for themselves get involved in campaigning.

The Advocacy Group has grown from its initial cohort of 15 service users to a whole network across the UK who have taken part in 5 Advocacy and Campaigning training programmes. Our Advocates have developed in skills and confidence; gathering evidence, contributing to research, delivering training and publicly advocating for gendered issues in the asylum system, including in the House of Lords.

Key successes have been Maternal Mental Health Alliance's inclusion of refugee experiences, maternity advocacy as part of the Best for Baby Improvement Collaborative and research partnerships with University of Birmingham and as part of the Maternity Stream of Sanctuary research forum. We have also strengthened existing partnerships including with Maternity Action and Refugee Action, contributing to evidence and influencing work.

Working with partners at University of Birmingham, we were able to deliver the sector's first systematically gathered research on the impact of C19 on refugee women. This research contributed to our influencing work calling for additional support for refugee women and was later published in a peer reviewed journal.

During this time, we have established RWC on the National Asylum Stakeholders Forum, representing gender issues in the asylum system and advocating directly to Home Office staff.

# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### Financial review

Total income for the year was £434,618 (2021: £607,808) of which £376,637 (2021: £543,726) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £521,036 (2021: £456,964), leaving a deficit in the year of £86,418 (2021: surplus £150,844)

At 31 March 2022 the charity's reserves stood at £227,251 (2021: £313,669) of which £167,072 (2021: £258,349) represented restricted funds.

#### Risk management

The main risks, to which the charity is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

#### Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, lease commitments and four months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £60,179 (2021: £55,320). The charity requires £19,525 (2021: £15,377) for redundancy provision, £7,452 (2021: £13,000) for lease commitments and £12,698 (2021: £15,000) for four months' running costs, totalling £39,675 (2021: £43,377). At present the free reserves, which amount to £54,784, exceed the target level.

#### Structure, governance and management

Refugee Women Connect (RWC) are a registered charity (number 1113574) formed on 5 April 2006. The Governing Document is a constitution adopted on 9 September 2004 and amended on 24 July 2018.

Responsibility for the operation and strategic development of RWC in accordance with its mission statements rest with the Director, in consultation and with approval when necessary with the Board of Trustees. The board meets four times per year for a full board meeting and holds separate subcommittee meetings which take place as and when required. New board members are recruited by the Board and Director, and appointed by the Board.

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

T Phillips (Chair)

(Resigned 1 January 2022)

P Harrison

S Goodwin

M Reilly

P Lynott

C Berry-Moorcroft

P Uwamaliya

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



P Lynott

Trustee

Dated: 22.11.22

# **REFUGEE WOMEN CONNECT**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# REFUGEE WOMEN CONNECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF REFUGEE WOMEN CONNECT

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I report to the trustees on my examination of the financial statements of Refugee Women Connect (the charity) for the year ended 31 March 2022.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

**Mr Tony Stanley ACA**

BWM

BWM

Chartered Accountants

Suite 5.1

12 Tithebarn Street

Liverpool

L2 2DT

Dated: 22.11.2022

# REFUGEE WOMEN CONNECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2022**

### Current financial year

|                                                                         |       | Unrestricted<br>funds<br>2022<br>£ | Restricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|--------------------|
|                                                                         | Notes |                                    |                                  |                    |                    |
| <b><u>Income from:</u></b>                                              |       |                                    |                                  |                    |                    |
| Donations and legacies                                                  | 3     | 52,162                             | 376,637                          | 428,799            | 600,120            |
| Charitable activities                                                   | 4     | (279)                              | -                                | (279)              | 1,792              |
| Other trading activities                                                | 5     | 6,078                              | -                                | 6,078              | 5,816              |
| Investments                                                             | 6     | 20                                 | -                                | 20                 | 80                 |
| <b>Total income</b>                                                     |       | <b>57,981</b>                      | <b>376,637</b>                   | <b>434,618</b>     | <b>607,808</b>     |
| <b><u>Expenditure on:</u></b>                                           |       |                                    |                                  |                    |                    |
| Charitable activities                                                   | 7     | 53,123                             | 467,913                          | 521,036            | 456,964            |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>4,858</b>                       | <b>(91,276)</b>                  | <b>(86,418)</b>    | <b>150,844</b>     |
| Fund balances at 1 April 2021                                           |       | 55,320                             | 258,349                          | 313,669            | 162,825            |
| <b>Fund balances at 31 March 2022</b>                                   |       | <b>60,178</b>                      | <b>167,073</b>                   | <b>227,251</b>     | <b>313,669</b>     |

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

All income and expenditure derive from continuing activities.

# REFUGEE WOMEN CONNECT

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

|                                                                         |       | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|-------------------------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|
|                                                                         | Notes |                                    |                                  |                    |
| <b><u>Income from:</u></b>                                              |       |                                    |                                  |                    |
| Donations and legacies                                                  | 3     | 56,394                             | 543,726                          | 600,120            |
| Charitable activities                                                   | 4     | 1,792                              | -                                | 1,792              |
| Other trading activities                                                | 5     | 5,816                              | -                                | 5,816              |
| Investments                                                             | 6     | 80                                 | -                                | 80                 |
| <b>Total income</b>                                                     |       | <b>64,082</b>                      | <b>543,726</b>                   | <b>607,808</b>     |
| <b><u>Expenditure on:</u></b>                                           |       |                                    |                                  |                    |
| Charitable activities                                                   | 7     | 35,375                             | 421,589                          | 456,964            |
| <b>Net income/(expenditure) for the year/<br/>Net movement in funds</b> |       | <b>28,707</b>                      | <b>122,137</b>                   | <b>150,844</b>     |
| Fund balances at 1 April 2020                                           |       | 26,613                             | 136,212                          | 162,825            |
| <b>Fund balances at 31 March 2021</b>                                   |       | <b>55,320</b>                      | <b>258,349</b>                   | <b>313,669</b>     |

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

All income and expenditure derive from continuing activities.

# REFUGEE WOMEN CONNECT

## BALANCE SHEET

AS AT 31 MARCH 2022

|                                                       | Notes | 2022<br>£ | £       | 2021<br>£ | £       |
|-------------------------------------------------------|-------|-----------|---------|-----------|---------|
| <b>Fixed assets</b>                                   |       |           |         |           |         |
| Tangible assets                                       | 11    |           | 5,395   |           | 5,324   |
| <b>Current assets</b>                                 |       |           |         |           |         |
| Debtors                                               | 13    | -         |         | 23,548    |         |
| Cash at bank and in hand                              |       | 224,078   |         | 286,897   |         |
|                                                       |       | 224,078   |         | 310,445   |         |
| <b>Creditors: amounts falling due within one year</b> | 14    | (2,222)   |         | (2,100)   |         |
| Net current assets                                    |       |           | 221,856 |           | 308,345 |
| <b>Total assets less current liabilities</b>          |       |           | 227,251 |           | 313,669 |
| <b>Income funds</b>                                   |       |           |         |           |         |
| Restricted funds                                      | 15    |           | 167,073 |           | 258,349 |
| Unrestricted funds                                    |       |           | 60,178  |           | 55,320  |
|                                                       |       |           | 227,251 |           | 313,669 |

The financial statements were approved by the Trustees on 22-11-22

  
P Lynott  
Trustee

# REFUGEE WOMEN CONNECT

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

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### 1 Accounting policies

#### Charity information

Refugee Women Connect is a registered charity incorporated in England and Wales. The registered office is Cotton Exchange, Suite 111H Bixteth Street, Liverpool, L3 9LQ.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution adopted on 9 September 2004 as amended on 24 July 2018, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

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

#### 1.2 Going concern

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

#### 1.3 Charitable funds

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

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

#### 1.4 Income

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

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exemption of know legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investments relates to bank interest received and is recognised when the amount is certain.

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies (continued)

#### 1.5 Expenditure

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. It includes irrecoverable VAT.

Whenever possible each item of expenditure recognised is allocated to charitable activities or governance costs according to its purpose. If this is not possible the cost is apportioned on a reasonable and justifiable basis.

#### 1.6 Tangible fixed assets

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

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

|                    |                   |
|--------------------|-------------------|
| Office Furniture   | 10% straight line |
| Computer Equipment | 20% straight line |

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

#### 1.7 Impairment of fixed assets

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

#### 1.8 Cash and cash equivalents

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

#### 1.9 Financial instruments

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

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

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

#### **Basic financial assets**

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

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies

(continued)

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

#### **1.10 Employee benefits**

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

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

#### **1.12 Taxation**

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from income and from receipts under Gift Aid.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

### 2 Critical accounting estimates and judgements

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

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

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 3 Donations and legacies

|                     | Unrestricted<br>funds | Restricted<br>funds | Total     | Unrestricted<br>funds | Restricted<br>funds | Total     |
|---------------------|-----------------------|---------------------|-----------|-----------------------|---------------------|-----------|
|                     | 2022<br>£             | 2022<br>£           | 2022<br>£ | 2021<br>£             | 2021<br>£           | 2021<br>£ |
| Donations and gifts | 52,162                | 376,637             | 428,799   | 56,394                | 543,726             | 600,120   |

### 4 Charitable activities

|              | 2022<br>£ | 2021<br>£ |
|--------------|-----------|-----------|
| Fee income   | -         | 1,792     |
| Other income | (279)     | -         |
|              | (279)     | 1,792     |

### 5 Other trading activities

|                    | Unrestricted<br>funds | Unrestricted<br>funds |
|--------------------|-----------------------|-----------------------|
|                    | 2022<br>£             | 2021<br>£             |
| Fundraising events | 6,078                 | 5,816                 |

### 6 Investments

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2022<br>£             | 2021<br>£             |
| Interest receivable | 20                    | 80                    |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 7 Charitable activities

To provide or assist in the provision of education, recreational and support facilities for pre and post-natal asylum seekers and refugees and their families

|                                        | 2022<br>£      | 2021<br>£      |
|----------------------------------------|----------------|----------------|
| Staff costs                            | 337,845        | 255,491        |
| Building running costs                 | 8,928          | 11,778         |
| Activities expenses                    | 22,785         | 27,065         |
| Equipment                              | 538            | 798            |
| Food and refreshments                  | 731            | 29             |
| Volunteer expenses                     | 3,508          | 5,574          |
| Room Hire                              | 2,182          | 3,125          |
|                                        | <u>376,517</u> | <u>303,860</u> |
| Share of support costs (see note 8)    | 137,034        | 147,578        |
| Share of governance costs (see note 8) | 7,485          | 5,526          |
|                                        | <u>521,036</u> | <u>456,964</u> |
| <b>Analysis by fund</b>                |                |                |
| Unrestricted funds                     | 53,123         | 35,375         |
| Restricted funds                       | 467,913        | 421,589        |
|                                        | <u>521,036</u> | <u>456,964</u> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Support costs

|                              | Support costs  | Governance costs | 2022 Support costs | Governance costs | 2021           |
|------------------------------|----------------|------------------|--------------------|------------------|----------------|
|                              | £              | £                | £                  | £                | £              |
| Staff costs                  | 82,767         | -                | 82,767             | 106,848          | 106,848        |
| Office costs                 | 40,395         | -                | 40,395             | 34,415           | 34,415         |
| Travel expenses              | 4,608          | -                | 4,608              | 1,153            | 1,153          |
| Training                     | 4,669          | -                | 4,669              | 1,135            | 1,135          |
| Sundry expenses              | 4,064          | -                | 4,064              | 2,633            | 2,633          |
| Insurance                    | 531            | -                | 531                | 1,394            | 1,394          |
| Independent examination fees | -              | 2,220            | 2,220              | -                | 2,100          |
| Payroll fees                 | -              | 1,600            | 1,600              | -                | 1,512          |
| Legal and professional       | -              | 1,668            | 1,668              | -                | 673            |
| Depreciation                 | -              | 1,997            | 1,997              | -                | 1,241          |
|                              | <u>137,034</u> | <u>7,485</u>     | <u>144,519</u>     | <u>147,578</u>   | <u>153,104</u> |
| Analysed between             |                |                  |                    |                  |                |
| Charitable activities        | <u>137,034</u> | <u>7,485</u>     | <u>144,519</u>     | <u>147,578</u>   | <u>153,104</u> |

Governance costs includes payments to the accountants of £2,220 (2021: £2,100) for independent examination fees and £1,600 for payroll fees (2021: £1,512).

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021: none). None of the trustees were reimbursed expenses during the year (2021: none).

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

|                       | 2022<br>Number | 2021<br>Number |
|-----------------------|----------------|----------------|
| Charitable activities | 18             | 15             |

#### Employment costs

|                       | 2022<br>£ | 2021<br>£ |
|-----------------------|-----------|-----------|
| Wages and salaries    | 381,668   | 327,274   |
| Social security costs | 31,637    | 29,212    |
| Other pension costs   | 7,307     | 5,853     |
|                       | 420,612   | 362,339   |

No employee received emoluments of more than £60,000 during the year (2021: none).

### 11 Tangible fixed assets

|                                    | Office<br>Furniture<br>£ | Computer<br>Equipment<br>£ | Total<br>£ |
|------------------------------------|--------------------------|----------------------------|------------|
| <b>Cost</b>                        |                          |                            |            |
| At 1 April 2021                    | 1,623                    | 7,634                      | 9,257      |
| Additions                          | -                        | 2,069                      | 2,069      |
| At 31 March 2022                   | 1,623                    | 9,703                      | 11,326     |
| <b>Depreciation and impairment</b> |                          |                            |            |
| At 1 April 2021                    | 499                      | 3,435                      | 3,934      |
| Depreciation charged in the year   | 109                      | 1,888                      | 1,997      |
| At 31 March 2022                   | 608                      | 5,323                      | 5,931      |
| <b>Carrying amount</b>             |                          |                            |            |
| At 31 March 2022                   | 1,015                    | 4,380                      | 5,395      |
| At 31 March 2021                   | 1,125                    | 4,199                      | 5,324      |

### 12 Financial instruments

|                                                 | 2022<br>£ | 2021<br>£ |
|-------------------------------------------------|-----------|-----------|
| <b>Carrying amount of financial assets</b>      |           |           |
| Debt instruments measured at amortised cost     | 224,078   | 310,445   |
| <b>Carrying amount of financial liabilities</b> |           |           |
| Measured at amortised cost                      | 2,222     | 2,100     |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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### 13 Debtors

|                                      | 2022  | 2021   |
|--------------------------------------|-------|--------|
|                                      | £     | £      |
| Amounts falling due within one year: |       |        |
| Trade debtors                        | -     | 1,659  |
| Other debtors                        | -     | 21,889 |
|                                      | <hr/> | <hr/>  |
|                                      | -     | 23,548 |
|                                      | <hr/> | <hr/>  |

### 14 Creditors: amounts falling due within one year

|                              | 2022  | 2021  |
|------------------------------|-------|-------|
|                              | £     | £     |
| Accruals and deferred income | 2,222 | 2,100 |
|                              | <hr/> | <hr/> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 15 Restricted funds

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

|                                    | Balance at<br>1 April 2020<br>£ | Movement in funds |                  |         | Transfers<br>£ | Balance at<br>1 April 2021<br>£ | Movement in funds |                  |   | Balance at<br>31 March 2022<br>£ |
|------------------------------------|---------------------------------|-------------------|------------------|---------|----------------|---------------------------------|-------------------|------------------|---|----------------------------------|
|                                    |                                 | Income<br>£       | Expenditure<br>£ |         |                |                                 | Income<br>£       | Expenditure<br>£ |   |                                  |
| Big Lottery 2                      | 17,037                          | 27,071            | (24,192)         | -       | -              | 19,916                          | -                 | (19,856)         | - | 60                               |
| Big Lottery Fund Grant             | 18,890                          | -                 | (18,888)         | -       | -              | 2                               | 21,650            | -                | - | 21,652                           |
| Churches Together                  | 1,600                           | 3,325             | (4,490)          | -       | -              | 435                             | 4,700             | (4,434)          | - | 701                              |
| Cloth Workers Foundation           | 3,213                           | -                 | -                | (3,213) | -              | -                               | -                 | -                | - | -                                |
| Esmée Fairbairn Foundation         | 8,895                           | 67,500            | (9,516)          | -       | -              | 66,879                          | 53,994            | (75,351)         | - | 45,522                           |
| Lloyds Bank Foundation             | 25,000                          | 25,053            | (20,690)         | -       | -              | 29,363                          | 25,000            | (29,471)         | - | 24,892                           |
| Samuel Sabba Core Fund             | 12,500                          | 25,000            | -                | -       | -              | 37,500                          | 25,000            | (37,322)         | - | 25,178                           |
| Samuel Sabba Mental Health Fund    | 4,508                           | 25,000            | (17,717)         | -       | -              | 11,791                          | 25,000            | (25,128)         | - | 11,663                           |
| Sam & Bella Sibba Charitable Trust | 6,911                           | -                 | (3,881)          | -       | -              | 3,030                           | -                 | (3,030)          | - | -                                |
| Spotlight                          | 6,096                           | 24,750            | (19,946)         | -       | -              | 10,900                          | 4,950             | (15,850)         | - | -                                |
| A B Charitable Trust               | -                               | 15,000            | -                | -       | -              | 15,000                          | -                 | (14,521)         | - | 479                              |
| CCG                                | -                               | 3,320             | (3,320)          | -       | -              | -                               | -                 | -                | - | -                                |
| John Moores Foundation             | 579                             | -                 | (579)            | -       | -              | -                               | -                 | -                | - | -                                |
| LCVS                               | -                               | -                 | -                | -       | -              | -                               | 12,000            | (12,000)         | - | -                                |
| Liverpool City Council             | 13,103                          | 24,705            | (37,808)         | -       | -              | -                               | -                 | -                | - | -                                |
| Refugee Action                     | 129                             | -                 | (129)            | -       | -              | -                               | 22,250            | -                | - | 22,250                           |
| Comic Advocacy & Policy            | 17,751                          | 68,050            | (71,361)         | -       | -              | 14,440                          | 71,551            | 84,921           | - | 1,070                            |
| Access to Justice                  | -                               | 25,000            | (18,466)         | -       | -              | 6,534                           | -                 | 6,534            | - | -                                |
| Barrow Cadbury                     | -                               | 35,100            | (30,520)         | -       | -              | 4,580                           | 170               | 4,750            | - | -                                |
| Big Lottery - Covid                | -                               | 53,552            | (53,552)         | -       | -              | -                               | -                 | -                | - | -                                |
| Catalyst Programme                 | -                               | 5,000             | (5,000)          | -       | -              | -                               | 7,500             | 7,500            | - | -                                |
| Comic - Covid                      | -                               | 40,000            | (40,000)         | -       | -              | -                               | -                 | -                | - | -                                |
| Comic - Peri-natal Advocacy        | -                               | 43,300            | (24,270)         | -       | -              | 19,030                          | 21,700            | 41,236           | - | (506)                            |
| Covid - Digital Response           | -                               | 5,000             | (5,000)          | -       | -              | -                               | -                 | -                | - | -                                |
| Groundwork (Tesco)                 | -                               | 500               | (500)            | -       | -              | -                               | -                 | -                | - | -                                |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

| 15 | Restricted funds          | (continued) |         |           |         |           |
|----|---------------------------|-------------|---------|-----------|---------|-----------|
|    | Lancashire Conty Council  | -           | 10,000  | (2,770)   | -       | 7,230     |
|    | LBF React Fund            | -           | 7,500   | (5,781)   | -       | 1,719     |
|    | Respond & Adapt           | -           | 10,000  | -         | -       | 10,000    |
|    | Sports Merseyside         | -           | -       | -         | -       | 4,838     |
|    | Ref Action Extension 2021 | -           | -       | -         | -       | 4,295     |
|    | PH Holt                   | -           | -       | -         | -       | 9,875     |
|    | Jacks Tesco Groundwork    | -           | -       | -         | -       | 500       |
|    | Home office               | -           | -       | -         | -       | 26,665    |
|    | Community Champion        | -           | -       | -         | -       | 20,764    |
|    |                           | 136,212     | 543,726 | (418,376) | (3,213) | 258,349   |
|    |                           |             |         |           |         | 376,638   |
|    |                           |             |         |           |         | (467,914) |
|    |                           |             |         |           |         | 167,073   |

These are monies given to the Charity to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

**Big Lottery 2 - Funded early action project**  
**Big Lottery Fund Grant** - Contribution towards 'Reaching Out' project  
**Churches Together** - To give financial support to women who are destitute  
**Cloth Workers Foundation** - To purchase laptop and projector  
**Comic Relief** - Supports perinatal mental health projects  
**Esmee Fairbairn Foundation** - Contributions towards core cost in supporting women refugees and asylum seekers  
**Henry Smith Charity** - Contributions towards Director's salary costs  
**Lloyds Bank Foundation** - Supports manager's salaries and running costs  
**Sam & Bella Sibba Charitable Trust** - Contribution towards outreach projects  
**Samuel Sabba Core Fund** - Contributions towards running costs and salaries  
**Samuel Sabba Mental Health Fund** - Funding towards the Mental Health Project  
**Spotlight** - To deliver early intervention support to newly arrived women asylum seekers in Liverpool  
**A B Charitable Trust** - Contributions towards core cost in supporting women refugees and asylum seekers  
**CCG** - Funded partnership health research  
**John Moores Foundation** - Contributes towards running costs  
**LCVS** - Contributions towards core cost in supporting women refugees and asylum seekers  
**Liverpool City Council** - Funds the mental health project

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

| 15 | Restricted funds                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | (continued) |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
|    | <p>Refugee Action - Funded an integration project</p> <p>Woodward Trust - Funded English classes</p> <p>Comic Advocacy &amp; Policy - Funding to develop the capacity of refugee women in the UK to advocate on gender based violence and the need for a fairer asylum process.</p> <p>Access to Justice - Project income for casework support</p> <p>Barrow Cadbury - Project income for Casework support</p> <p>Big Lottery – Covid - Income to support the continuation of the outreach project throughout covid</p> <p>Catalyst Programme - Income was for a short term digital development project to reduce digital exclusion</p> <p>Comic – Covid - Income to support the continuation of the Early Action project throughout covid</p> <p>Comic - Peri-natal Advocacy - Income for peri-natal support in the community</p> <p>Covid - Digital Response - Income was for a short term digital development project to reduce digital exclusion.</p> <p>Groundwork (Tesco) - Small income pot for work that was done directly in the community throughout lockdown</p> <p>Lancashire County Council - Income for research into early action services in the Lancashire area for refugee and asylum seeking women</p> <p>LBF React Fund - Income to fund the salary of a Communications Officer</p> <p>Respond &amp; Adapt - Income to fund the salary of the casework team</p> <p>Sports Merseyside - Support to get women more active</p> <p>Ref Action Extension 2021 -Early action support</p> <p>P H Holt - salary costs for A Moore</p> <p>Home office - support project to help improve mental health and reduce suicide</p> <p>Community Champion -engage and support women disproportionately impacted by COVID.</p> |             |

In the prior year a transfer was made in relation to the Cloth Workers Foundation restricted fund due to the restricted status on the remaining fund being removed.

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 16 Analysis of net assets between funds

|                                                             | Unrestricted<br>2022<br>£ | Restricted<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted<br>2021<br>£ | Restricted<br>2021<br>£ | Total<br>2021<br>£ |
|-------------------------------------------------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Fund balances at<br>31 March 2022<br>are represented<br>by: |                           |                         |                    |                           |                         |                    |
| Tangible assets                                             | 5,395                     | -                       | 5,395              | 5,324                     | -                       | 5,324              |
| Current assets/(liabilities)                                | 54,784                    | 167,072                 | 221,856            | 49,996                    | 258,349                 | 308,345            |
|                                                             | <u>60,179</u>             | <u>167,072</u>          | <u>227,251</u>     | <u>55,320</u>             | <u>258,349</u>          | <u>313,669</u>     |

### 17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2022<br>£     | 2021<br>£     |
|----------------------------|---------------|---------------|
| Within one year            | 8,957         | 7,800         |
| Between two and five years | 13,436        | 22,394        |
|                            | <u>22,393</u> | <u>30,194</u> |

### 18 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows:

|                        | 2022<br>£     | 2021<br>£     |
|------------------------|---------------|---------------|
| Aggregate compensation | <u>79,824</u> | <u>83,121</u> |

There are no other related party transactions.

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# Accounts

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**REFUGEE WOMEN CONNECT**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**  
**PAGES FOR FILING WITH REGISTRAR**

# REFUGEE WOMEN CONNECT

## LEGAL AND ADMINISTRATIVE INFORMATION

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|                             |                                                                                                |
|-----------------------------|------------------------------------------------------------------------------------------------|
| <b>Trustees</b>             | T Phillips (Chair)<br>P Harrison<br>S Goodwin<br>M Reilly<br>P Lynott<br>C Berry-Moorcroft     |
| <b>Charity number</b>       | 1113574                                                                                        |
| <b>Registered office</b>    | Cotton Exchange<br>Suite 111H<br>Bixteth Street<br>Liverpool<br>L3 9LQ                         |
| <b>Independent examiner</b> | Mr Peter Taaffe FCA CTA DChA<br>BWM<br>Suite 5.1<br>12 Tithebarn Street<br>Liverpool<br>L2 2DT |
| <b>Bankers</b>              | HSBC<br>99-102 Lord Street<br>Liverpool<br>L2 6PG                                              |

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# REFUGEE WOMEN CONNECT

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# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT

### *FOR THE YEAR ENDED 31 MARCH 2021*

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The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Constitution adopted on 9 September 2004 as amended on 24 July 2018, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

#### **Objectives and activities**

Refugee Women Connect (RWC) works to build a safe life in the UK for women in the asylum seeker and refugee community. We aim to:

- Reduce women's social isolation and improve their mental and physical well-being;
- Improve their access to other services;
- Improve their knowledge of the legal processes that affect them;
- Promote education, life skills and learning

#### **Public Benefit**

Refugee Women Connect services are open to all women and their children who are in the asylum process, in the trafficking national referral mechanism or are refugees in the Merseyside area. We invite other professionals, partners and service providers to our drop-in sessions to enable them to better understand the issues faced as well as ensuring the women have access to all support services. We are also involved in community and national networking events to raise the profile of the issues faced by women we support.

#### **Achievements and performance**

The board instructed an independent evaluation to review services during this period. The evaluation was conducted by Dr Patterson and below is an overview of her reviews for each project.

#### **Early Action project**

The Asylum Information service primarily consisted of 1:1 information sessions with women new to the asylum system. The purpose of this service was to explain how the asylum process works, to identify gaps in their knowledge and to help them understand how to prepare for their interview. During the evaluation period, the Early Action Team helped 174 service users with the Asylum Information Project and 32 with the Anti-trafficking project. Those accessing the service said their understanding of the asylum system grew significantly after their asylum information session.

The Integration Project helped service users build a peer support network, provide information on the local area and gain a deeper understanding of their rights and entitlements in the UK. Topics covered at the workshops included ESOL course information, information on how to access health services and practical skills like writing an email and opening a bank account. There is also a wellbeing component centred around self-care and education. The team helped 186 service users during this period.

#### **Refugee and Asylum Support**

Due to specific COVID funding received the team were able to support women with more complex and specific casework needs such as destitution, legal support to help find solicitors for those with insecure status, housing and safeguarding support. During the evaluation period, the team supported a total of 139 Service users.

# **REFUGEE WOMEN CONNECT**

## **TRUSTEES' REPORT (CONTINUED)**

### ***FOR THE YEAR ENDED 31 MARCH 2021***

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#### **Mental Health support**

The Mental Health Team provides three primary services: 1:1 Sessions, Mental Health Phone Check-ins and Mental Health Advocacy. In addition to these services, many service users received wellbeing deliveries of clothes, books, crafts and self-care packages.

The purpose of the 1:1 sessions is to empower service users to cope with their trauma and mental health issues by working with them to understand what coping strategies can help. These sessions also work with women who are not ready for counselling but need one to one mental health support. During the evaluation period, these 1:1 sessions were primarily held over the phone or video chat and were scheduled weekly. The team supported 26 service users with 1:1 sessions.

The phone check-ins provide service users the opportunity to talk to someone about their health and wellbeing and the team schedule in weekly calls for those in need. During the evaluation period, the team helped 92 women through phone check-ins.

The team also runs an advocacy service which advocates for the access to entitled services. 42 women were helped to gain access to services and support.

#### **Power Building**

We have been funded to focus on power building and shifting power. The project aims to improve the confidence of the participants, getting their voice heard by the media, politicians, at conferences and finally to influence actual policy change. As part of this work the staff funded under this project helped to start up an advocacy group which is a women lead group. The purpose of the Advocacy Group is to create shifts in power between service users, service providers and institutions within the asylum system. Women go through a training programme before becoming members of the group. The training for the Advocacy Group is provided to each participant and covers every aspect of becoming an advocate including public speaking, confidence building and active communication. The Advocacy Group has also facilitated several training programmes themselves with other women's groups. The group has been directly involved in talking to MP's, collating evidence and being part of key research and are part of the Sisters Not Strangers network. During the evaluation period, 45 women were part of the advocacy project.

#### **COVID-19 response and impact**

We have been very proactive with COVID-19 and considered changes before they were enforced. Early on, prior to lockdown, we paused services for a week whilst we re-evaluated how we delivered services. We brought in changes to hygiene at drop-ins, ensuring women washed hands before entering and regularly washed hands during the session and particularly before and after food. Whilst this was happening, we were also considering how we would operate a remote service so when lockdown happened, we had already got women ready for this and provided them with mobile numbers they could contact us on. We moved all services to phone, video call or a WhatsApp group chat. We continued to run all services, including making deliveries of food, supplies and cleaning products, running remote drop-in sessions and English groups and we ran remote yoga, Zumba and art groups. We provided one to one practical and emotional support and also ensured we checked in on women to make sure they were okay. We did this by undertaking phone check-ins with our most vulnerable women.

All staff moved to be home-based and we increased one to one and team meetings to make sure we all stayed connected. Most of our volunteers took a break from volunteering from us which was understandable, but we did receive crucial support from some of our early action and outreach volunteers who made it possible for us to support more women.

We were concerned about the financial impact, as standard project funding seemed to be paused whilst funders looked at COVID-19 funding. It was particularly concerning for us, as two of our major funds were ending and they were key to our outreach and casework. However, we were able to secure sufficient COVID-19 funding to enable us to continue our services and this has meant we have not been negatively impacted financially this year. However, these funds are mainly for 6 months so they will mostly end in the financial year of 2020-21 and it is unclear what funding will be available in 2021-2022. However, we now have a Fundraising Manager who is tasked with increasing our unrestricted income, so we expect to see an increase in that type of funding and have already secured some grants for next year.

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# REFUGEE WOMEN CONNECT

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### Financial review

Total income for the year was £607,808 (2020: £402,277 ) of which £543,726 (2020: £387,954) related to funding for projects upon which restrictions are placed.

Total expenditure in the year was £456,964 (2020: £374,792), leaving a surplus in the year of £150,844 (2020: surplus £27,485)

At 31 March 2021 the charity's reserves stood at £313,669 (2020: £162,825) of which £258,349 (2020: £136,212 ) represented restricted funds.

### Risk management

The main risks, to which the charity is exposed, as identified by the Trustees, have been considered and systems have been established to mitigate those risks.

### Reserves Policy

It is the policy of the charity to maintain unrestricted funds, which are free reserves at a level to cover redundancy provision, lease commitments and four months' running costs should no further funding be received.

As at the end of the financial year the unrestricted funds totalled £55,320 (2020: £52,107). The charity requires £15,377 (2020: £14,526) for redundancy provision, £13,000 (2020: £1,270) for lease commitments and £15,000 (2020: £9,433) for four months' running costs, totalling £43,377 (2020: £25,229 ). At present the free reserves, which amount to £49,996, exceed the target level.

### Structure, governance and management

Refugee Women Connect (RWC) are a registered charity (number 1113574) formed on 5 April 2006. The Governing Document is a constitution adopted on 9 September 2004 and amended on 24 July 2018.

Responsibility for the operation and strategic development of RWC in accordance with its mission statements rest with the Director, in consultation and with approval when necessary with the Board of Trustees. The board meets four times per year for a full board meeting and holds separate subcommittee meetings which take place as and when required. New board members are recruited by the Board and Director, and appointed by the Board.

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

T Phillips (Chair)

P Harrison

S Goodwin

M Reilly

P Lynott

C Berry-Moorcroft

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

P Lynott

**Trustee**

Dated: 11 January 2022

# **REFUGEE WOMEN CONNECT**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2021***

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

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# REFUGEE WOMEN CONNECT

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF REFUGEE WOMEN CONNECT

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I report to the trustees on my examination of the financial statements of Refugee Women Connect (the charity) for the year ended 31 March 2021.

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my examination, for this report, or for the opinions I have formed.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

**Mr Peter Taaffe FCA CTA DChA**

BWM  
Chartered Accountants  
Suite 5.1  
12 Tithebarn Street  
Liverpool  
L2 2DT  
Dated: 11 January 2022

# REFUGEE WOMEN CONNECT

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

| Current financial year                                    |       |                                    |                                  |                    |                    |
|-----------------------------------------------------------|-------|------------------------------------|----------------------------------|--------------------|--------------------|
|                                                           |       | Unrestricted<br>funds<br>2021<br>£ | Restricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|                                                           | Notes |                                    |                                  |                    |                    |
| <b><u>Income from:</u></b>                                |       |                                    |                                  |                    |                    |
| Donations and legacies                                    | 3     | 56,394                             | 543,726                          | 600,120            | 397,555            |
| Charitable activities                                     | 4     | 1,792                              | -                                | 1,792              | 2,038              |
| Other trading activities                                  | 5     | 5,816                              | -                                | 5,816              | 2,383              |
| Investments                                               | 6     | 80                                 | -                                | 80                 | 301                |
| <b>Total income</b>                                       |       | 64,082                             | 543,726                          | 607,808            | 402,277            |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                                  |                    |                    |
| Charitable activities                                     | 7     | 35,375                             | 421,589                          | 456,964            | 374,791            |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 28,707                             | 122,137                          | 150,844            | 27,486             |
| Fund balances at 1 April 2020                             |       | 26,613                             | 136,212                          | 162,825            | 135,339            |
| <b>Fund balances at 31 March 2021</b>                     |       | 55,320                             | 258,349                          | 313,669            | 162,825            |

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

All income and expenditure derive from continuing activities.

# REFUGEE WOMEN CONNECT

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2021**

Prior financial year

|                                                           |       | Unrestricted<br>funds<br>2020<br>£ | Restricted<br>funds<br>2020<br>£ | Total<br>2020<br>£    |
|-----------------------------------------------------------|-------|------------------------------------|----------------------------------|-----------------------|
|                                                           | Notes |                                    |                                  |                       |
| <b><u>Income from:</u></b>                                |       |                                    |                                  |                       |
| Donations and legacies                                    | 3     | 10,726                             | 386,829                          | 397,555               |
| Charitable activities                                     | 4     | 913                                | 1,125                            | 2,038                 |
| Other trading activities                                  | 5     | 2,383                              | -                                | 2,383                 |
| Investments                                               | 6     | 301                                | -                                | 301                   |
| <b>Total income</b>                                       |       | <u>14,323</u>                      | <u>387,954</u>                   | <u>402,277</u>        |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                                  |                       |
| Charitable activities                                     | 7     | <u>2,191</u>                       | <u>372,600</u>                   | <u>374,791</u>        |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | 12,132                             | 15,354                           | 27,486                |
| Fund balances at 1 April 2019                             |       | <u>14,481</u>                      | <u>120,858</u>                   | <u>135,339</u>        |
| <b>Fund balances at 31 March 2020</b>                     |       | <u><u>26,613</u></u>               | <u><u>136,212</u></u>            | <u><u>162,825</u></u> |

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

All income and expenditure derive from continuing activities.

# REFUGEE WOMEN CONNECT

## BALANCE SHEET

AS AT 31 MARCH 2021

|                                                       | Notes | 2021<br>£      | £              | 2020<br>£      | £              |
|-------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Fixed assets</b>                                   |       |                |                |                |                |
| Tangible assets                                       | 11    |                | 5,324          |                | 3,691          |
| <b>Current assets</b>                                 |       |                |                |                |                |
| Debtors                                               | 13    | 23,548         |                | 20,060         |                |
| Cash at bank and in hand                              |       | 286,897        |                | 141,054        |                |
|                                                       |       | <u>310,445</u> |                | <u>161,114</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 14    | <u>(2,100)</u> |                | <u>(1,980)</u> |                |
| Net current assets                                    |       |                | 308,345        |                | 159,134        |
| <b>Total assets less current liabilities</b>          |       |                | <u>313,669</u> |                | <u>162,825</u> |
| <b>Income funds</b>                                   |       |                |                |                |                |
| Restricted funds                                      | 15    | 258,349        |                | 136,212        |                |
| Unrestricted funds                                    |       | 55,320         |                | 26,613         |                |
|                                                       |       | <u>313,669</u> |                | <u>162,825</u> |                |

The financial statements were approved by the Trustees on 11 January 2022

P Lynott  
Trustee

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2021

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#### 1 Accounting policies

##### Charity information

Refugee Women Connect is a registered charity incorporated in England and Wales. The registered office is Cotton Exchange, Suite 111H Bixteth Street, Liverpool, L3 9LQ.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Constitution adopted on 9 September 2004 as amended on 24 July 2018, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

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

##### 1.2 Going concern

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

##### 1.3 Charitable funds

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

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

##### 1.4 Income

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

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exemption of know legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investments relates to bank interest received and is recognised when the amount is certain.

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### **1 Accounting policies**

**(continued)**

#### **1.5 Expenditure**

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. It includes irrecoverable VAT.

Whenever possible each item of expenditure recognised is allocated to charitable activities or governance costs according to its purpose. If this is not possible the cost is apportioned on a reasonable and justifiable basis.

#### **1.6 Tangible fixed assets**

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

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

|                    |                   |
|--------------------|-------------------|
| Office Furniture   | 10% straight line |
| Computer Equipment | 20% straight line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### **1.7 Impairment of fixed assets**

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

#### **1.8 Cash and cash equivalents**

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

#### **1.9 Financial instruments**

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

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

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

#### **Basic financial assets**

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

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

(continued)

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

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

#### **1.10 Employee benefits**

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

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

#### **1.12 Taxation**

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from income and from receipts under Gift Aid.

The charity is not able to recover Value Added Tax. Expenditure is recorded in the accounts inclusive of VAT.

### 2 Critical accounting estimates and judgements

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

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

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 3 Donations and legacies

|                     | Unrestricted<br>funds | Restricted<br>funds | Total     | Unrestricted<br>funds | Restricted<br>funds | Total     |
|---------------------|-----------------------|---------------------|-----------|-----------------------|---------------------|-----------|
|                     | 2021<br>£             | 2021<br>£           | 2021<br>£ | 2020<br>£             | 2020<br>£           | 2020<br>£ |
| Donations and gifts | 56,394                | 543,726             | 600,120   | 10,726                | 386,829             | 397,555   |

### 4 Charitable activities

|                    | 2021<br>£ | 2020<br>£ |
|--------------------|-----------|-----------|
| Fee income         | 1,792     | 2,038     |
| Analysis by fund   |           |           |
| Unrestricted funds | 1,792     | 913       |
| Restricted funds   | -         | 1,125     |

### 5 Other trading activities

|                    | Unrestricted<br>funds | Unrestricted<br>funds |
|--------------------|-----------------------|-----------------------|
|                    | 2021<br>£             | 2020<br>£             |
| Fundraising events | 5,816                 | 2,383                 |

### 6 Investments

|                     | Unrestricted<br>funds | Unrestricted<br>funds |
|---------------------|-----------------------|-----------------------|
|                     | 2021<br>£             | 2020<br>£             |
| Interest receivable | 80                    | 301                   |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 7 Charitable activities

To provide or assist in the provision of education, recreational and support facilities for pre and post-natal asylum seekers and refugees and their families

|                                        | 2021<br>£      | 2020<br>£      |
|----------------------------------------|----------------|----------------|
| Staff costs                            | 255,491        | 190,319        |
| Building running costs                 | 11,778         | 7,735          |
| Activities expenses                    | 27,065         | 6,498          |
| Equipment                              | 798            | 914            |
| Food and refreshments                  | 29             | 4,124          |
| Volunteer expenses                     | 5,574          | 3,773          |
| Room Hire                              | 3,125          | 11,593         |
|                                        | <u>303,860</u> | <u>224,956</u> |
| Share of support costs (see note 8)    | 147,578        | 144,480        |
| Share of governance costs (see note 8) | 5,526          | 5,355          |
|                                        | <u>456,964</u> | <u>374,791</u> |
| <b>Analysis by fund</b>                |                |                |
| Unrestricted funds                     | 35,375         | 2,191          |
| Restricted funds                       | 421,589        | 372,600        |
|                                        | <u>456,964</u> | <u>374,791</u> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 8 Support costs

|                              | Support costs<br>£ | Governance costs<br>£ | 2021<br>£      | Support costs<br>£ | Governance costs<br>£ | 2020<br>£      |
|------------------------------|--------------------|-----------------------|----------------|--------------------|-----------------------|----------------|
| Staff costs                  | 106,848            | -                     | 106,848        | 91,286             | -                     | 91,286         |
| Office costs                 | 34,415             | -                     | 34,415         | 32,998             | -                     | 32,998         |
| Travel expenses              | 1,153              | -                     | 1,153          | 11,656             | -                     | 11,656         |
| Training                     | 1,135              | -                     | 1,135          | 4,020              | -                     | 4,020          |
| Sundry expenses              | 2,633              | -                     | 2,633          | 1,974              | -                     | 1,974          |
| Insurance                    | 1,394              | -                     | 1,394          | 2,546              | -                     | 2,546          |
| Independent examination fees | -                  | 2,100                 | 2,100          | -                  | 2,467                 | 2,467          |
| Accountancy                  | -                  | 1,512                 | 1,512          | -                  | 1,644                 | 1,644          |
| Payroll fees                 | -                  | -                     | -              | -                  | 222                   | 222            |
| Legal and professional       | -                  | 673                   | 673            | -                  | 445                   | 445            |
| Depreciation                 | -                  | 1,241                 | 1,241          | -                  | 577                   | 577            |
|                              | <u>147,578</u>     | <u>5,526</u>          | <u>153,104</u> | <u>144,480</u>     | <u>5,355</u>          | <u>149,835</u> |
| Analysed between             |                    |                       |                |                    |                       |                |
| Charitable activities        | <u>147,578</u>     | <u>5,526</u>          | <u>153,104</u> | <u>144,480</u>     | <u>5,355</u>          | <u>149,835</u> |

Governance costs includes payments to the accountants of £2,100 (2020: £2,467) for independent examination fees and £1,512 for accountancy fees (2020: £1,644).

### 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2020: none). None of the trustees were reimbursed expenses during the year (2019: none).

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 10 Employees

#### Number of employees

The average monthly number of employees during the year was:

|                       | 2021<br>Number | 2020<br>Number |
|-----------------------|----------------|----------------|
| Charitable activities | 15             | 12             |

#### Employment costs

|                       | 2021<br>£      | 2020<br>£      |
|-----------------------|----------------|----------------|
| Wages and salaries    | 327,274        | 254,701        |
| Social security costs | 29,212         | 21,855         |
| Other pension costs   | 5,853          | 5,049          |
|                       | <u>362,339</u> | <u>281,605</u> |

No employee received emoluments of more than £60,000 during the year (2020: none).

### 11 Tangible fixed assets

|                                    | Office<br>Furniture<br>£ | Computer<br>Equipment<br>£ | Total<br>£   |
|------------------------------------|--------------------------|----------------------------|--------------|
| <b>Cost</b>                        |                          |                            |              |
| At 1 April 2020                    | 1,623                    | 4,761                      | 6,384        |
| Additions                          | -                        | 2,873                      | 2,873        |
| At 31 March 2021                   | <u>1,623</u>             | <u>7,634</u>               | <u>9,257</u> |
| <b>Depreciation and impairment</b> |                          |                            |              |
| At 1 April 2020                    | 389                      | 2,303                      | 2,692        |
| Depreciation charged in the year   | 109                      | 1,132                      | 1,241        |
| At 31 March 2021                   | <u>498</u>               | <u>3,435</u>               | <u>3,933</u> |
| <b>Carrying amount</b>             |                          |                            |              |
| At 31 March 2021                   | <u>1,125</u>             | <u>4,199</u>               | <u>5,324</u> |
| At 31 March 2020                   | <u>1,234</u>             | <u>2,457</u>               | <u>3,691</u> |

### 12 Financial instruments

|                                                 | 2021<br>£      | 2020<br>£      |
|-------------------------------------------------|----------------|----------------|
| <b>Carrying amount of financial assets</b>      |                |                |
| Debt instruments measured at amortised cost     | <u>310,445</u> | <u>161,114</u> |
| <b>Carrying amount of financial liabilities</b> |                |                |
| Measured at amortised cost                      | <u>2,100</u>   | <u>1,980</u>   |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### 13 Debtors

|                                      | 2021<br>£     | 2020<br>£     |
|--------------------------------------|---------------|---------------|
| Amounts falling due within one year: |               |               |
| Trade debtors                        | 1,659         | -             |
| Other debtors                        | 21,889        | 20,060        |
|                                      | <u>23,548</u> | <u>20,060</u> |

### 14 Creditors: amounts falling due within one year

|                              | 2021<br>£    | 2020<br>£    |
|------------------------------|--------------|--------------|
| Accruals and deferred income | 2,100        | 1,980        |
|                              | <u>2,100</u> | <u>1,980</u> |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 15 Restricted funds

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

|                                    | Movement in funds          |         |             | Movement in funds          |        |             |           |                             |
|------------------------------------|----------------------------|---------|-------------|----------------------------|--------|-------------|-----------|-----------------------------|
|                                    | Balance at<br>1 April 2019 | Income  | Expenditure | Balance at<br>1 April 2020 | Income | Expenditure | Transfers | Balance at<br>31 March 2021 |
|                                    | £                          | £       | £           | £                          | £      | £           | £         | £                           |
| Big Lottery 2                      | 5,555                      | 28,929  | (17,447)    | 17,037                     | 27,071 | (24,192)    | -         | 19,916                      |
| Big Lottery Fund Grant             | 32,806                     | 122,653 | (136,569)   | 18,890                     | -      | (18,888)    | -         | 2                           |
| Churches Together                  | 1,403                      | 2,922   | (2,725)     | 1,600                      | 3,325  | (4,490)     | -         | 435                         |
| Cloth Workers Foundation           | 3,213                      | -       | -           | 3,213                      | -      | -           | (3,213)   | -                           |
| Comic Relief                       | 20,043                     | 35,646  | (55,689)    | -                          | -      | -           | -         | -                           |
| Esmee Fairbairn Foundation         | 19,495                     | 30,000  | (40,600)    | 8,895                      | 67,500 | (9,516)     | -         | 66,879                      |
| Lloyds Bank Foundation             | 6,123                      | 25,000  | (6,123)     | 25,000                     | 25,053 | (20,690)    | -         | 29,363                      |
| Samuel Sabba Core Fund             | -                          | 12,500  | -           | 12,500                     | 25,000 | -           | -         | 37,500                      |
| Samuel Sabba Mental Health Fund    | -                          | 12,500  | (7,992)     | 4,508                      | 25,000 | (17,717)    | -         | 11,791                      |
| Sam & Bella Sibba Charitable Trust | 17,997                     | 15,000  | (26,086)    | 6,911                      | -      | (3,881)     | -         | 3,030                       |
| Spotlight                          | -                          | 19,800  | (13,704)    | 6,096                      | 24,750 | (19,946)    | -         | 10,900                      |
| A B Charitable Trust               | 7,983                      | -       | (7,983)     | -                          | 15,000 | -           | -         | 15,000                      |
| CCG                                | -                          | -       | -           | -                          | 3,320  | (3,320)     | -         | -                           |
| John Moores Foundation             | 2,519                      | 8,625   | (10,565)    | 579                        | -      | (579)       | -         | -                           |
| Liverpool City Council             | 3,721                      | 37,700  | (28,318)    | 13,103                     | 24,705 | (37,808)    | -         | -                           |
| Refugee Action                     | -                          | 129     | -           | 129                        | -      | (129)       | -         | -                           |
| Comic Advocacy & Policy            | -                          | 36,550  | (18,799)    | 17,751                     | 68,050 | (71,361)    | -         | 14,440                      |
| Access to Justice                  | -                          | -       | -           | -                          | 25,000 | (18,466)    | -         | 6,534                       |
| Barrow Cadbury                     | -                          | -       | -           | -                          | 35,100 | (30,520)    | -         | 4,580                       |
| Big Lottery - Covid                | -                          | -       | -           | -                          | 53,552 | (53,552)    | -         | -                           |
| Catalyst Programme                 | -                          | -       | -           | -                          | 5,000  | (5,000)     | -         | -                           |
| Comic - Covid                      | -                          | -       | -           | -                          | 40,000 | (40,000)    | -         | -                           |
| Comic - Peri-natal Advocacy        | -                          | -       | -           | -                          | 43,300 | (24,270)    | -         | 19,030                      |
| Covid - Digital Response           | -                          | -       | -           | -                          | 5,000  | (5,000)     | -         | -                           |
| Groundwork (Tesco)                 | -                          | -       | -           | -                          | 500    | (500)       | -         | -                           |

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

### 15 Restricted funds

(continued)

|                          |                |                |                  |                |                |                  |                |                |
|--------------------------|----------------|----------------|------------------|----------------|----------------|------------------|----------------|----------------|
| Lancashire Conty Council | -              | -              | -                | -              | 10,000         | (2,770)          | -              | 7,230          |
| LBF React Fund           | -              | -              | -                | -              | 7,500          | (5,781)          | -              | 1,719          |
| Respond & Adapt          | -              | -              | -                | -              | 10,000         | -                | -              | 10,000         |
|                          | <u>120,858</u> | <u>387,954</u> | <u>(372,600)</u> | <u>136,212</u> | <u>543,726</u> | <u>(418,376)</u> | <u>(3,213)</u> | <u>258,349</u> |

These are monies given to the Charity to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

**Big Lottery 2** - Funded early action project

**Big Lottery Fund Grant** - Contribution towards 'Reaching Out' project

**Churches Together** - To give financial support to women who are destitute

**Cloth Workers Foundation** - To purchase laptop and projector

**Comic Relief** - Supports perinatal mental health projects

**Esmee Fairbairn Foundation** - Contributions towards core cost in supporting women refugees and asylum seekers

**Henry Smith Charity** - Contributions towards Director's salary costs

**Lloyds Bank Foundation** - Supports manager's salaries and running costs

**Sam & Bella Sibba Charitable Trust** - Contribution towards outreach projects

**Samuel Sabba Core Fund** - Contributions towards running costs and salaries

**Samuel Sabba Mental Health Fund** - Funding towards the Mental Health Project

**Spotlight** - To deliver early intervention support to newly arrived women asylum seekers in Liverpool

**A B Charitable Trust** - Contributions towards core cost in supporting women refugees and asylum seekers

**CCG** - Funded partnership health research

**John Moores Foundation** - Contributes towards running costs

**LCVS** - Contributions towards core cost in supporting women refugees and asylum seekers

**Liverpool City Council** - Funds the mental health project

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2021**

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### 15 Restricted funds

(continued)

**Refugee Action** - Funded an integration project

**Woodward Trust** - Funded English classes

**Comic Advocacy & Policy** - Funding to develop the capacity of refugee women in the UK to advocate on gender based violence and the need for a fairer asylum process.

**Access to Justice** - Project income for casework support

**Barrow Cadbury** - Project income for Casework support

**Big Lottery – Covid** - Income to support the continuation of the outreach project throughout covid

**Catalyst Programme** - Income was for a short term digital development project to reduce digital exclusion

**Comic – Covid** - Income to support the continuation of the Early Action project throughout covid

**Comic - Peri-natal Advocacy** - Income for peri-natal support in the community

**Covid - Digital Response** - Income was for a short term digital development project to reduce digital exclusion.

**Groundwork (Tesco)** - Small income pot for work that was done directly in the community throughout lockdown

**Lancashire County Council** - Income for research into early action services in the Lancashire area for refugee and asylum seeking women

**LBF React Fund** - Income to fund the salary of a Communications Officer

**Respond & Adapt** - Income to fund the salary of the casework team

A transfer was made in relation to the Cloth Workers Foundation restricted fund due to the restricted status on the remaining fund being removed.

# REFUGEE WOMEN CONNECT

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 16 Analysis of net assets between funds

|                                                    | Unrestricted<br>2021<br>£ | Restricted<br>2021<br>£ | Total<br>2021<br>£ | Unrestricted<br>2020<br>£ | Restricted<br>2020<br>£ | Total<br>2020<br>£ |
|----------------------------------------------------|---------------------------|-------------------------|--------------------|---------------------------|-------------------------|--------------------|
| Fund balances at 31 March 2021 are represented by: |                           |                         |                    |                           |                         |                    |
| Tangible assets                                    | 5,324                     | -                       | 5,324              | 1,234                     | 2,457                   | 3,691              |
| Current assets/ (liabilities)                      | 49,996                    | 258,349                 | 308,345            | 25,379                    | 133,755                 | 159,134            |
|                                                    | <u>55,320</u>             | <u>258,349</u>          | <u>313,669</u>     | <u>26,613</u>             | <u>136,212</u>          | <u>162,825</u>     |

### 17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2021<br>£     | 2020<br>£     |
|----------------------------|---------------|---------------|
| Within one year            | 7,800         | 13,287        |
| Between two and five years | 22,394        | 3,322         |
|                            | <u>30,194</u> | <u>16,609</u> |

### 18 Related party transactions

#### Remuneration of key management personnel

The remuneration of key management personnel is as follows:

|                        | 2021<br>£     | 2020<br>£     |
|------------------------|---------------|---------------|
| Aggregate compensation | <u>83,121</u> | <u>65,031</u> |

There are no other related party transactions.