

REGISTERED COMPANY NUMBER: 05550982 (England and Wales)
REGISTERED CHARITY NUMBER: 1120326

Report of the Trustees and
Financial Statements
for the Year Ended 30 September 2024

for
ETHIOPIAN WOMEN'S EMPOWERMENT GROUP

Pembroke Briggs Chartered Accountants
1a The Quadrant Courtyard
Quadrant Way
Weybridge
Surrey
KT13 8DR

ETHIOPIAN WOMEN'S EMPOWERMENT GROUP

Contents of the Financial Statements for the Year Ended 30 September 2024

	Page
Report of the Trustees	1 to 10
Independent Examiner's Report	11 to 12
Statement of Financial Activities	13
Balance Sheet	14 to 15
Notes to the Financial Statements	16 to 17

REFERENCE AND ADMINISTRATIVE INFORMATION

Company/Charity Name	Ethiopian Women's Empowerment Group
Company Registration Number	05550982
Charity Registration Number	1120326
Registered office and operational address	Office 8. 7 Thorpe Close W10 5XL
Directors/Trustees	Natan Daniel Tabassam Shabbir Asha Hussien Senait Shigute Hafsa Muhammed (appointed 15 September 2024)
Independent Examiner	Stephen Briggs ACA Pembroke Briggs Chartered Accountants 1a The Quadrant Courtyard Quadrant Way, Weybridge Surrey, KT13 BDR
Bankers	Lloyds Banking 21-25 King Street London W6 9HW

Acknowledgements

We would like to express our sincere gratitude to all our partners, funders, staff, volunteers, and supporters who have contributed to the success of our work. Your dedication and collaboration enable us to continue making a positive impact in the lives of those we serve. Thank you for your ongoing support.

We would like to give special thanks to the following funders who generously provided grants during the financial year:

1. BME Health Forum
2. City Bridge Trust
3. Trust for London
4. Kensington and Chelsea Foundation

Without their financial support, we would not have been able to deliver the full range of services we offer. Their contribution has been invaluable in helping us achieve our mission and continue making a positive impact in the community. We are deeply grateful for their partnership and commitment to our work.

Report of the Directors

The trustees present their annual report and the financial statements for the year ended September 2024. The financial statements have been prepared in accordance with the accounting policies outlined within the statements and comply with EWEG's governing document, the Companies Act 2006, and the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP), which is applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS 102) effective from 1 January 2019. This ensures that the financial statements accurately reflect the organisation's financial position and activities in line with regulatory requirements.

Objectives

1. To advance the education and training of Ethiopian and other women in need. To advance education and training of Ethiopian and other women who are in need, by the provision of training, advice and support.
2. To preserve and protect the physical and mental health of Ethiopian and other women by the provision of information and advice.
3. The relief of sickness, poverty, financial hardship and the preservation of health of women and children in Ethiopia by the provision of information, advice, training support and facilities.

Achievements

The core funding provided stability for the organisation, allowing us to implement our strategy and strengthen both our financial and administrative systems, as well as our strategic communications. This funding has been vital in ensuring the continuity of our work, enabling us to maintain staff salaries and continue providing essential services. Core staff have also played a key role in the ongoing development and operation of the organisation.

We have focused on enhancing our monitoring, evaluation, and data collection practices, testing new approaches to capture and reflect on the impact of our work. Additionally, we have successfully recruited new volunteers, further expanding our capacity and resources.

A strategic away day was held with our staff team and board of trustees, resulting in a review and update of our strategy for 2024-2029. This update considers internal changes in our operations and the evolving external context in which we work.

Thanks to core funding, our Directors and Staff Team have continued to build strong alliances and partnerships, ensuring that we remain well-positioned to respond to emerging challenges and maximise our impact.

Trust for London has funded us to provide vital advice and information for women who need assistance with form filling, as well as guidance on housing and benefit-related issues. Through this support, we have been able to assist 221 women, helping them navigate complex processes and access the resources they need to improve their circumstances. This funding has been essential in ensuring that these women are better equipped to manage their housing, financial, and legal challenges.

City Bridge Trust has provided funding for the CEO's salary to enhance our organisation's capacity. This support has allowed us to focus on strengthening our governance and working towards renewing our Advice Quality Standard (AQS) accreditation. With this funding, we are improving the overall effectiveness and quality of our services, ensuring we continue to provide high standards of support to the women and families we serve.

BME Health Forum is working in partnership with EWEG to address and reduce health inequalities in Northwest London. Together, we have advocated for and supported 45 women in accessing both primary and secondary healthcare services. This collaboration has been instrumental in ensuring that these women receive the necessary healthcare support, helping to bridge gaps in access and improve their overall health outcomes.

The Kensington and Chelsea Foundation provided funding to support a part-time staff member, which significantly contributed to strengthening our administrative capacity. This additional support allowed us to improve the efficiency of our day-to-day operations and played a key role in securing extra funding. As a result, we were able to enhance our governance structures and update our policy and procedural frameworks, ensuring that EWEG continues to operate with transparency, accountability, and effectiveness.

Volunteering programs

We have successfully recruited six volunteers from various prestigious universities, including the London School of Economics (LSE) and the University College London (UCL), to strengthen the capacity of our organisation. These volunteers have developed valuable skills in administration, fundraising, communications, and support services. In addition, we have provided training sessions aimed at cultivating coordination skills and promoting collective action, with a particular focus on punctuality, confidentiality, safeguarding, boundaries, and respect.

EWEG has maintained strong partnerships with institutions such as the London School of Economics and Political Science (LSE), University College London (UCL), Birkbeck University, and Team London to recruit dedicated volunteers. These volunteers enhance their abilities in fundraising, administration, logistics, and communications, while also undergoing essential training on their roles, responsibilities, confidentiality, professional boundaries, and working with vulnerable clients. Volunteers are encouraged to set personal goals, reflect on their experiences, and explore ways to contribute their skills to the wider community. In return, EWEG offers additional training opportunities through courses provided by our partner organisations, helping to build a strong, well-equipped volunteer workforce committed to advancing our mission.

Advice and Information Project Activities

As part of the Advice and Information Project activities, we provided tailored one-to-one support to 24 women facing a range of challenges, including housing evictions, utility bill arrears, overcrowding, homelessness, and job searches. Each woman received personalised advice and practical assistance suited to her individual circumstances. As a result, several secured alternative accommodations, others managed utility bill debt through affordable repayment plans and accessed additional financial support, and some were able to resolve overcrowded living conditions through successful house swaps. This support has had a meaningful impact, improving both immediate living situations and long-term stability for those involved.

Group information session included:

- Universal Credit guidance
- Form filling assistance
- Homelessness applications
- Attendance allowance information
- Personal Independence Payment Advice
- Updates on Universal Credit changes

The Coffee Morning Program (12 women)

- This offered a welcoming platform for BME women to socialise, make friends, and access valuable information in a supportive environment. Over the past year,

participants have attended weekly sessions, where they have gained essential knowledge on topics such as housing, benefits, and available services. Feedback from participants indicates that the program has helped many BME women build stronger local connections, improve their emotional well-being, and share useful information with others in their community. The program has not only fostered friendships but also empowered women with the resources and support they need to navigate various challenges.

Cooking Class (22 adults and children)

- Our cooking classes are designed to teach women from BME (Black and Minority Ethnic) communities how to prepare and enjoy healthy, nutritious meals. Participants learn essential skills such as reading food labels, shopping effectively, and maintaining a balanced diet that includes all key macronutrients—proteins, carbohydrates, fibre, and fats. The initiative also involves children aged eight and older, fostering an early interest in healthy eating and cooking. Feedback from participants suggests that these classes have led to improved family health, as well as strengthened the bond between parents and children, with families enjoying cooking together and making more informed food choices.

Self-Employment Workshop in collaboration with North Kensington job centre plus (17 women)

- This program focused on the rights and responsibilities associated with self-employment, including tax obligations, the impact on Universal Credit, and how to evaluate personal strengths and weaknesses. The workshop was particularly beneficial for single-parent families, as feedback indicated it successfully addressed concerns regarding how self-employment affects Universal Credit entitlements. In addition, it provided valuable guidance on business planning and accessing loan funding for essential repairs and improvements, such as heating systems, sanitation, electrical wiring, and ventilation. The session not only clarified financial and legal considerations but also empowered participants to better manage their self-employment ventures and improve their business infrastructure.

Health Advocacy Programme (43 women)

- As part of the Health Advocacy programme, we ran a Glaucoma workshop, with the NHS, where participants learned about the signs and symptoms of glaucoma and the importance of annual eye screenings. The facilitator emphasised that individuals with a family history of glaucoma should undergo regular screenings to detect any early signs of the condition. This workshop helped raise awareness about eye health and encouraged participants to take proactive steps in safeguarding their vision through regular check-ups and screenings.

Oral Health

- In collaboration with the NHS, we delivered an Oral Health workshop aimed at educating women on the importance of maintaining good oral hygiene. The facilitator

provided valuable information on how regular visits to the dentist can help protect and improve oral health. Participants learned about the significance of proper brushing techniques, the benefits of routine check-ups, and the impact of oral health on overall wellbeing. The workshop encouraged women to take proactive steps in caring for their teeth and gums, emphasising the role of prevention in maintaining long-term oral health.

Cost of Living Workshop (15 women)

- We held a collaborative Cost of Living Workshop in partnership with North Kensington Job Centre Plus, designed to support local residents in managing the growing financial pressures caused by the rising cost of living. The workshop provided practical information and guidance on key areas such as accessing local food banks, applying for emergency financial support through council funds, and adopting strategies to reduce everyday household bills. It also created a space for residents to ask questions and share experiences, helping to build a stronger sense of community support. As a result, participants reported a noticeable improvement in their understanding of available resources and felt more confident in accessing the help they need to manage their financial situations more effectively.

Telephone Advice Provision (37 women)

- As part of our commitment to accessibility, we offered telephone advice to women unable to attend our office due to childcare responsibilities, age, or disability. This service provided personalised guidance on housing, benefits, and other local resources. As a result, many women saw an improvement in their financial circumstances- some successfully applied for grants, others accessed disability benefits, and several were supported in registering for housing applications. The telephone advice helped remove barriers and ensured women received the support they needed to improve their stability and independence.

Universal Credit Workshop (28 women)

- We delivered a dedicated workshop focused on key aspects of Universal Credit, covering eligibility criteria, the different components of the benefit, how to report changes in circumstances, while on Universal Credit, and tips for managing monthly payments. The session was especially beneficial for new claimants, many of whom were unfamiliar with the system. Participants reported a clearer understanding of their rights and responsibilities, particularly around how reporting changes can affect their entitlement. The workshop equipped attendees with the knowledge and confidence to better manage their claims and avoid potential issues.

Green Doctors Collaboration (11 women)

- Green Doctors provided valuable support to women struggling with high winter energy bills by offering 25 winter warmth kits and financial assistance. In addition to this practical help, they offered energy-saving advice to reduce household consumption and costs. The team also advocated on behalf of the women, helping them navigate

complex energy-related issues and ensuring they received the support they were entitled to. This service was crucial in helping many manage the financial strain during the colder months, while also empowering them with the knowledge to lower their energy usage in the long term.

Domestic Violence and Homelessness (27 women)

- We provided essential information to women experiencing domestic abuse, focusing specifically on their housing options and the support available to them if they faced homelessness as a result. This guidance was crucial in raising awareness of the various resources and services accessible to women in such circumstances, helping them understand their rights and available pathways to safety and stability. By ensuring that women had a clear understanding of the support available, they were empowered to make informed decisions and take the necessary steps towards securing their safety and wellbeing. As a result, women reported increased awareness and a better understanding of the options they could pursue, enabling them to take informed steps toward securing their safety and wellbeing.

Housing Disrepair Information Session (18 women)

- This session educated participants on how to report housing disrepair to landlords, explained reasonable timeframes for repairs, and clarified the respective responsibilities of landlords and tenants concerning maintenance issues such as infestations and mould. As a result of this workshop, Shelter were able to advocate on behalf of women living in homes with severe mould and damp issues. In response, the council took serious action and arranged for the homes of those families to be cleaned and repaired, significantly improving their living conditions. The workshop not only empowered participants with vital knowledge but also helped drive tangible improvements in housing conditions for those in need.

Home Visit (8 women)

- We conducted home visits to support 8 women who needed assistance with completing forms and advocacy. During these visits, we explored their housing options and reviewed their care plans, offering support in areas such as contacting GPs for medical reports required for benefit applications, particularly for those facing language barriers. Additionally, we helped women access services tailored to their needs, including arranging bathroom adaptations for individuals with mobility challenges through age care services. These visits provided essential support, empowering women to navigate complex systems and enhancing their quality of life and independence.

Outreach Activities (54 leaflets distributed)

- Our outreach activities focused on engaging with schools, community events, open days, and local meetings to introduce our services to a wider audience. By actively participating in these community spaces, we were able to strengthen relationships with local organisations and raise awareness of the support we offer. These efforts also

led to increased referrals of new women to our group activities, ensuring that more individuals could benefit from the services and resources we provide. Through these connections, we were able to build a stronger sense of community and support for those in need.

Campden Charity

- Provided financial support and bursaries to young people, helping them pursue education, training, and employment opportunities while also supporting the wider needs of their families. In doing so, they encouraged personal development and improved long-term prospects. Additionally, they shared information about a partner charity offering similar support and we referred individuals and organisations to their services, ensuring access to a broader network of resources.

Structure, Governance, and Management

EWEG was established in 2003 with the mission of supporting BME women, particularly those who face barriers in accessing mainstream services due to language challenges, lack of confidence, and illiteracy. Since its inception, the organisation has focused on empowering these women by providing tailored support and services that address their unique needs.

Partnerships

Reserve Policy: The Trustees have established a reserve policy aimed at ensuring that EWEG's core activities can continue during periods of unforeseen difficulty. The reserve policy ensures that funds are set aside to safeguard the organisation's stability in challenging times.

As most of EWEG's funding is restricted in nature, the restricted funds will be treated accordingly. To achieve the reserve target, EWEG will focus on increasing fundraising efforts, generating additional income through donations, and reducing expenditures where possible.

EWEG has committed to allocating £150 per month towards the reserve fund, which amounts to £1,800 per year. This allocation will come from unrestricted funds, ensuring the organisation maintains financial resilience and can continue to meet its objectives even in times of uncertainty.

Stronger Relationships: Expanding Our Community and Voluntary Sector Network

Over the past year, we have significantly strengthened our relationships with local partners, enhancing both service delivery and community engagement.

- **North Kensington Job Centre Plus:** Our partnership now supports referrals for employment advice and training and includes co-delivery of workshops on self-employment and Universal Credit.

- **Shelter:** We continue to collaborate on workshops covering housing rights, homelessness, and disrepair, along with providing one-to-one advocacy for those at risk of eviction.
- **Kensington and Chelsea Social Council (KCSC):** KCSC provides essential policy updates, funding news, and free training, supporting the ongoing development of our staff and volunteers.
- **Health & Wellbeing Partners:** Collaborations with NHS Central London Community Healthcare and Glaucoma UK have enabled us to deliver workshops on oral health and glaucoma awareness, improving access to health information.
- **Other Key Partners:** We've also worked with Green Doctors, RBKC Housing Strategy Consultations, Westway Development Trust, Bay 20, and the BME Health Forum—expanding our reach, accessing venue support, and offering practical resources such as energy consultations and financial relief.

These strengthened partnerships have improved communication, increased resource access, and enhanced our organisation's sustainability, ensuring continued support for our community through a strong service network.

Future Plans

Continued Implementation: We will continue to implement our strategy, which builds on the progress made and adapts to emerging needs. Our focus will remain on strengthening our network both locally and nationally, fostering collaborations that enhance the impact of our services.

Fundraising efforts will be a key priority as we aim to secure the necessary resources to sustain and expand our services. Additionally, we are committed to working towards obtaining the Advice Quality Standard (AQS) to further improve the quality of our advice services.

We will continue to strengthen our organisational infrastructure, focusing on improving our monitoring and evaluation practices. To support this growth, we will fundraise to increase both staff and organisational capacity, ensuring that we are well-equipped to meet the needs of the communities we serve.

STATEMENT AS TO DISCLOSURE TO OUR INDEPENDENT EXAMINERS

In so far as the trustees are aware at the time of approving the trustees' annual report:

- There is no relevant information of which the charitable company's independent examiners are unaware, and
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the independent examiners are aware of that information.

INDEPENDENT EXAMINERS

Stephen Briggs of Pembroke Briggs Chartered Accountants will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by the Management Committee on and signed on behalf of the Management:

...*Tabbasam Shabbir*.....
Tabbasam Shabbir Date
Trustee

...*Natan Daniel*.....
Natan Daniel Date
Trustee

Independent examiner's report to the trustees of Ethiopian Women's Empowerment Group ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

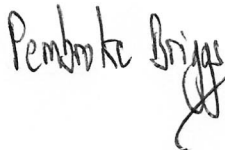
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

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

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



Stephen Briggs ACA
Pembroke Briggs Chartered Accountants
1a The Quadrant Courtyard
Quadrant Way
Weybridge
Surrey
KT13 8DR

Date: 18-06-2025

Ethiopian Womens' Empowerment Group

Statement of Financial Activities for the Year Ended 30 September 2024

Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:				
Income from charitable activities				
BME Health Forum	-	16,650	16,650	6,000
City Bridge	-	6,900	6,900	-
City of London	-	-	-	3,450
Hammersmith United Charities	-	-	-	500
Kensington and Chelsea Foundation	-	9,944	9,944	-
People's Health Trust	4,500	1,410	5,910	14,780
The Health Forum	-	-	-	6,750
The Co-Op	-	-	-	1,261
Trust for London	-	30,000	30,000	30,000
Interest received	392	-	392	77
TOTAL	1	4,892	64,904	69,796
EXPENDITURE ON:				
Expenditure on charitable activities				
Salaries/ENIC		45,299	45,299	46,066
Volunteers' expenses		1,445	1,445	4,024
Sessional & outreach workers		19,112	19,112	9,751
Mentoring & community activities		213	213	500
Events/childcare		385	385	-
Coffee mornings		881	881	-
Room hire	975	1,662	2,637	2,275
Consultancy	1,345	3,925	5,270	5,586
Office rent		1,752	1,752	3,672
Operational costs	918	1,528	2,446	4,994
Communication & website		800	800	-
Independent Examiner's fee	996	42	1,038	996
TOTAL		4,234	77,044	81,278
NET INCOME/(EXPENDITURE)		658	- 12,140	- 11,482
TRANSFERS BETWEEN FUNDS		-	-	-
		658	- 12,140	- 11,482
NET MOVEMENT IN FUNDS		658	- 12,140	- 11,482
RECONCILIATION OF FUNDS:				
TOTAL FUNDS BROUGHT FORWARD		20,032	63,436	83,468
TOTAL FUNDS CARRIED FORWARD		20,690	51,296	71,986

The notes form part of these financial statements

Balance Sheet
as at 30 September 2024

Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 30.09.24 £	Total Funds 30.09.23 £
FIXED ASSETS				
Tangible assets	-	-	-	-
	-	-	-	-
CURRENT ASSETS				
Debtors & prepayments	-	-	-	-
Cash at bank and in hand	20,690	51,296	71,986	83,468
	20,690	51,296	71,986	83,468
CURRENT LIABILITIES				
Creditors	-	-	-	-
	-	-	-	-
NET CURRENT ASSETS	20,690	51,296	71,986	83,468
TOTAL ASSETS LESS CURRENT LIABILITIES	20,690	51,296	71,986	83,468
NET ASSETS	20,690	51,296	71,986	83,468
FUNDS				
Unrestricted funds	20,690	-	20,690	20,032
Restricted funds	-	51,296	51,296	63,436
	20,690	51,296	71,986	83,468

The notes form part of these financial statements

Balance Sheet - continued
30 September 2024

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2024.


The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2024 in accordance with Section 476 of the Companies Act 2006.


The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 11/06/2025 and were signed on its behalf by:


T Shabbir - Trustee


N Daniel - Trustee

**Notes to the Financial Statements
for the Year Ended 30 September 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction values unless otherwise stated in the relevant accounting policy or note.

Income

Income, including income from government grants, whether 'capital' or 'revenue', is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Grants are credited to income when they are receivable, unless they are for activities relating specifically to a future period, in which case they are deferred to that period. Income receivable under contracts for services is recognised in the financial statements in proportion to the percentage of completion of the contract.

Donated professional services and facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the items is probable and that the economic benefit can be measured reliably in accordance with the Charities SORP (FRS 102), volunteers time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity, which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market, a corresponding amount is then recognised in expenditure in the period of receipts.

**Notes to the Financial Statements - continued
for the Year Ended 30 September 2024**

1. ACCOUNTING POLICIES - continued

Expenditure

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

Costs of raising funds comprise of trading costs and the costs incurred by the charitable company including third parties with a fundraising purpose.

Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs. Where the costs cannot be directly attributed, they have been allocated to activities on a basis consistent with their use of resources.

Other expenditure represents those items not falling into any other headings.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Taxation

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

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charitable Company's ability to continue as a going concern. The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.