

REGISTERED COMPANY NUMBER: 05853854 (England and Wales)
REGISTERED CHARITY NUMBER: 1120401

Report of the Trustees and
Financial Statements for the Year Ended 31st March 2023
for
Ashiana Sheffield

Ashiana Sheffield

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for the Year Ended 31st March 2023

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Ashiana Sheffield

Chair's Review
for the Year Ended 31st March 2023

Chair and non-executive Chief Officer Overview for the year ended 31 March 2023

Ashiana Sheffield has had a challenging journey as a result of the pandemic, coupled with challenges from the effects of cost of living and rising inflation. Ashiana was able to pre-empt some of the impact with unprecedented 10% + 10% wage increases for all staff. The cost of living crisis and economic difficulties amongst households can often be a cause for an increase in Domestic Violence. With this insight and expert knowledge Ashiana has been able to plan and allocate resources and services accordingly, configuring teams to ensure all our services to all our service users were achieved. To take the wellbeing of staff into consideration, Ashiana continues to be adaptable to create a flexible working approach to allow working from home. We wanted to ensure a balance with the importance of returning to the offices, to enable continuous service delivery. This was further strengthened due to the feedback from our service users across the regions.

We have continued with support from our funders to develop our services across the regions of Yorkshire and Humberside, West Yorkshire, the North East, and East Midlands.

Our skilled teams across all our services have been instrumental in strategic planning to take the organisation forward to develop and deliver high quality support to our service users. We thank them and our trustees for their continued support to meet the needs of our diverse users, but also recognising it was inevitable that staff were also reviewing their future and journeys, which was shared with the CEO who sadly moved on to pastures new.

Moving forward, the Board of trustees with the support of the recruitment consultant will recruit to the role of Head of Ashiana Programme with a view to work the potential of the successful candidate. This has led to a further review while the mandate of Non-Executive Chief Officer (NECO), an unpaid role, has been allocated to the Chair, with the strategic support of the Consultancy teams.

The strategic team of the board listened to the senior management team regards to feedback provided to the previous CEO. This has led to the recruitment of a tier below to provide support to the foot soldiers (teams) on the ground which has worked well so far.

Recruitment and retention have been a significant challenge for all sectors because of the effects of the pandemic on the job market. This and our creative recruitment drive has resulted in interest from women from various sectors applying for diverse roles in the organisation. This has led to a strategic move to have an open recruitment approach which we are pleased to say has allowed us to attract more staff. This is an ongoing process and we have now connected with the higher education sector to offer a paid placement.

Ashiana Sheffield is the only organisation of its kind that provides specialist services to Black, Asian, Minority, Ethnic, Refugee (BAMER) women, children, and young people to escape violence and abuse. We specialise in those areas of abuse which are most prevalent within BAMER communities such as domestic and sexual abuse, forced marriage, female genital mutilation, human trafficking, gang violence and 'honour' based violence. The aim of our work is to increase life opportunities to enable those that are vulnerable to move away from the risk of violence and into safe, stable and happier futures.

Ashiana also provides accommodation for women and children who have experienced trafficking for the purposes of sexual exploitation and domestic servitude. We support victims of human trafficking across the UK covering Yorkshire and Humber, the North East, South Yorkshire, West Yorkshire and East Midlands. Although Ashiana established itself in Sheffield, the need of such services and networks meant providing a wider provision across the regions mentioned above. In response to the increase demands this area of work has expanded.

Raising awareness continues to be a key activity for Ashiana and in addition to open days, events and expert panels, we are pleased to be enablers of change by being invited to contribute to major reports. This has included active participation and contribution to the Sheffield Race Equality Enquiry Commission and, also the Chartered Management Institute's 'Moving the Dial on Race' subsequent advisory group consultations. Our participation in these and other consultations with the published recommendations supports Ashiana's work across the UK through access to funding and profiling credibility.

Ashiana recognises COVID-19 variants are a cause for concern amongst health care professionals, particularly for the most vulnerable. Hence, Ashiana continues to closely follow developments and consult with experts in order to obtain the most up to date advice and guidance. Ashiana has retained systems to ensure delivery of services in the event of a need for a return to Work from Home (WfH) and/or other flexible options for staff where necessary. Ashiana also continues to seek expert financial advice regarding inflation and the cost of living in order to minimise their impact.

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Chair's Review
for the Year Ended 31st March 2023

Key Headlines and Messages

- BAMER women continue to be disproportionately impacted by a range of negative developments, such as Violence Against Women and Girls (VAWG), Covid-19 and its aftermath and recent rises in cost of living, both due to racialised discrimination and structural inequalities.
- Helpline referrals and enquiries have increased by 65% from BAMER women who cannot access traditionally preferred community/walk-in routes to support. Existing user calls have remained consistent with all reporting multiple needs (including immigration, mental health) and fast-escalating risk (due to lack of prevention measures/safety-net breakdown).
- Responses from statutory agencies remain inequitable and inadequate sometimes resulting in examples of BAMER women because of their immigration status having been forced back to perpetrators of violence.
- BAMER women are disproportionately at risk of abuse and violence (3 times more likely to die on account of abuse) - the pandemic made matters much worse due to distancing from community support networks, inability to seek walk-in referrals at specialist services and state diversion to other priorities which further excluded minority women and armed their perpetrators with a sense of impunity.
- Consequently, there has been significant increases in West Yorkshire and South Yorkshire in the number of BAMER women fleeing Domestic Abuse.
- There has also been a growth of migrant females who have No Recourse to Public Funds (NRPF) with complex needs requiring highly specialised trained responses which Ashiana has expertly delivered.

Even among BAMER women, migrant/NRPF women are particularly vulnerable as NRPF rules are still in force and the Destitute Domestic Violence (DDV) concession has only been minimally extended to cover the initial period of crisis.

Women with NRPF have reported increased income insecurity, inability to access government schemes due to low earning threshold, loss of employment due to casual employment status etc. Undocumented women have also been left completely at the mercy of unscrupulous employers. NRPF status has disempowered women from claiming benefits that could have provided a much-needed safety-net from exploitation and abuse.

Furthermore, NRPF women with serious underlying health conditions/critical illness have been unable to access healthcare and have been either scared to seek help for fear of detention and deportation or turned away due to their status. This is despite limited relaxation purportedly allowed for healthcare provision to NRPF women for Covid-19 related treatments. We are proud of our collaboration with the Southall Black Sisters to continue to provide such vital services to women with NRPF.

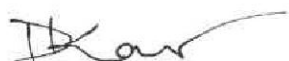
The lack of socio-economic access to safety during the pandemic for migrant women is exacerbated by vast digital inequalities (no safe access to phones, no credit, and no access to the internet).

We are receiving a record number of referrals, and this is the national state from NRPF women fleeing alarming rates of VAWG, with no alternative safety-net and no choice but to face destitution or suffer.

The hostile environment and the continuous pandemic challenges mean that migrant women subjected to Domestic Abuse including so-called honour-based violence, forced marriage, trafficking, and social media abuse will continue to experience barriers in access to services as inequalities are exacerbated.

Our continuing innovative multilingual online and social media campaign 'WE ARE HERE FOR YOU' for which the aim was initially to reach out to women who were most marginalised during the movement restriction period and now beyond, ensuring that as many women as possible understand that support is available to them during difficult times. The campaign is entitled 'We are here for you' and continues to operate on social media as #ashianaishereforyou

Everyone at Ashiana plays a vital role in helping us provide the very best services and support. I give our thanks to our incredible and loyal team of staff, volunteers, champions, and trustees for their fortitude and commitment throughout the year. Together we make a huge difference to hundreds of people from all over the globe every year.



Daljit Kaur, Chair and Non-Executive Chief Officer
Dated: 11 December 2023 | 2:02:44 AM PST

Ashiana Sheffield

Report of the Trustees
for the Year Ended 31st March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

05853854 (England and Wales)

Registered Charity number

1120401

Registered office

Knowle House
4 Norfolk Park Road
Sheffield
South Yorkshire
S2 3QE

Trustees

F Cotterell
D Kaur
R T Kiyani
K Moqbil
Z Mumba (appointed 16/01/2023) (resigned 31/08/2023)
S Khan (appointed 16/01/2023) (not a director)
L Mumba (appointed 09/02/2022) (resigned 31/12/2022)

Chief Executive Officer

R Haleem (appointed 01/08/2022) (resigned 28/02/2023)

Auditors

Sinclairs Bartrum Lerner
Statutory Auditor
Second Floor
34 Lime Street
London
EC3M 7AT

Objectives and activities

Our charitable objectives are set out in Article 3 of the Memorandum of Association and remained unchanged throughout the year. Our work is delivered in a gender specific and culturally aware way to:

- provide services for women suffering the effects of recent and lifelong trauma, from widely different religious, linguistic and geographical communities and experiences and confronted with sharing intimate living spaces at points of crisis and potential breakdown in their lives.
- provide specialist women-only services in a framework for women that facilitates their understanding of their experiences in a context of patriarchy and racism and promotes self-esteem and recovery.
- adopt a holistic approach to service provision by developing projects such as training and development, advocacy, employment, floating support, language support, volunteering, community education and awareness raising.
- support BAMER women to access the criminal justice system, whether this concerns reporting to the police, or pursuing a prosecution.
- challenge systems which might be institutionally sexist or racist to ensure BAMER women's views are heard.
- play a key role both in helping BAMER women and children access their rights, and to advocate on their behalf.
- provide services for high-risk clients experiencing forced marriage, honour-based violence, or survivors of trafficking and women with no recourse to public funds.

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Report of the Trustees
for the Year Ended 31st March 2023

Charity aims

Ashiana have been established for 41 years and is the only charity of its kind delivering holistic services to women from BAMER communities within Yorkshire and Humber and the surrounding areas. Our overall aim is to provide culturally specific and expert services for BAMER women and children in South Yorkshire, Humberside, West Yorkshire, East Midlands, and the North East and those recently arrived from all over the world, fleeing domestic and sexual abuse within a range of multiple perpetrator systems such as forced marriage, female genital mutilation, human trafficking, gang violence and honour-based violence and grooming.

We are driven by our vision of a world where everyone can live free from fear and harm. Our mission is to support and empower those from BAMER communities whose lives have been affected by violence and abuse, to take control of their lives and move forward into healthy, stable, and safer futures.

Our strength lies in our ability to develop high quality services and we strive to develop new partnerships, new projects and new services which enhance the support available to BAMER women across the UK. Our model of support offers a holistic, flexible end to end approach which is directly developed based on feedback and needs of those that we support.

Who we serve

Many BAMER women with complex needs and who are at high risk may not follow mainstream pathways or access services through the usual referral routes and may not be appropriately supported without our service. Our experience and research have found that BAMER women are less likely to seek help from services they perceive as insensitive to their values and needs, and this reinforces the marginalisation they experience due to social and economic inequalities.

BAMER women also face cultural and social barriers of honour, shame and stigma attached to leaving abusive relationships. Combined with personal feelings of guilt and responsibility and often the uncertainty of insecure immigration status, they may endure abuse for longer periods, and to be experiencing severe abuse and extreme isolation by the time they seek help.

Other barriers to accessing mainstream services include lack of language, cultural and religious sensitivity and lacking in knowledge of the multiple forms of abuse they are subjected to by multiple perpetrators, as well as the understanding of the specific pressures and threats they face from intimate partners, families and communities.

We are also aware that women who do not receive an appropriate service from a BAMER women's organisation are more likely to withdraw from services and wait until problems escalate before accessing services again, creating greater costs and distress. So, while short term savings may be achieved by withdrawing specialist BAMER services, over the long term there is a higher probability that the issue will manifest itself again with greater economic and social consequences. The need for specialist provision is even more acute for higher risk issues. Where BAMER women are at risk of forced marriage, human trafficking, so-called honour-based violence, female genital mutilation, grooming and potential domestic homicide, the priority is to find a place of physical safety they will trust enough to access.

The shared experience in a BAMER service of being in a minority group reduces isolation for service users and supports their journey out of self-blame towards recovery and self-esteem. The role models of competent BAMER women professionals from their own communities delivering the service are powerful catalysts in opening new possibilities of a self-determining future for them. We also recognise that this is becoming a challenge as we are now providing a service to women from a global society and includes a more diverse group. Ashiana is committed to providing a consistent, quality service to all our service users and strive to support them to overcome barriers to encourage full access to services and the support they need.

Charity's partners and supporters

Ashiana works within many national networks addressing BAMER and Minoritised needs including the Forced Marriage Unit, Human Trafficking Foundation, Home Office Trafficking Unit, Home Office MOJ Unit, Anti Trafficking Monitoring Group and Women's Aid. Locally, we are members of the South Yorkshire Violence Against Women and Girls Network, South Yorkshire Domestic Abuse Forum, Sheffield FGM Strategy Board and regularly work alongside other providers and change makers in the region. We are recognised as a main provider of BAMER services in the UK and are highly regarded as experts in our field and have taken part in developing the Trafficking Care Standards and the EU Settlement scheme pilot and have also been recognised for work delivering a European project that helped form the recent NRM review and upcoming Home Office victim care contract for Human Trafficking and Modern Slavery.

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Report of the Trustees
for the Year Ended 31st March 2023

Ashiana continues to be the lead in partnership with the continuation project, RENEW, the Stage Project and SMV support for Migrant Victims from the Home. This partnership was established as a collaboration to deliver for the North of England which follows on from a successful partnership project, offering longer term support and interventions for survivors of human trafficking and modern slavery as outlined below and domestic abuse, honour based violence and grooming.

High praise and recognition received the support provided to the most vulnerable BAMER and Minoritised communities. This is from Safe Live Bristol, Leicestershire Police, Domestic Abuse forum, the Modern Day Slavery Partnership, South Yorkshire Honour Base South Yorkshire lead. Successfully in collaboration and partnership secured an advisory role the BAMER and minoritized Housing Group.

Also, recognition and Ashiana lead on DA selected to be BAMER advisor on the Domestic Abuse Strategic Board as a BAMER and serious incident review advisor.

Our lead specialist on Domestic Abuse, honour based violence FGM, Trafficking and NRPF has been the lead advising on the pathways led by the NHS focussing upon FGM.

We have also taken the lead in a collaboration of multi-agency partners to develop an Anti-Human Trafficking and Modern Slavery Partnership for the South Yorkshire Region, funded by the South Yorkshire Police and Crime Commissioner.

This has been positive; however, we recognise the importance of a meet and greet approach going forward due to the change in the political climate and the shift of resources allocation through a mayoral approach in many Cities.

We have developed an excellent working partnership with Housing Solution and Social Care in delivering customised training and awareness.

We have secured funding to deliver a variety of different projects, been involved in many different pieces of research, we regularly speak at local and national events including Parliament and the House of Lords and regularly host key governmental figures; enabling Ashiana to become a lead specialist organisation.

Ensuring the charity's work delivers the charity's aims.

Ashiana undertakes business planning exercises involving the staff team, trustees, and our clients to review milestones and the impact of our work in the previous year. These reviews look at whether the organisation has achieved its key objectives and assesses the outcomes for service users. Ashiana regularly monitors and evaluates its services to ensure that interventions improve the outcomes for BAMER women and children and ensure the organisation is accountable.

Monitoring and evaluation are essential in helping the charity understand what works best for BAMER women and children. Frameworks for reviewing services include methods such as user evaluation forms, exit questionnaires, focus groups, and interviews with key stakeholders. Evaluations are done internally or sometimes external evaluations are commissioned. Ashiana is an organisation that strives to meet the needs of service users, fulfil the requirements of funders and ensure that high-quality standards are maintained and examples of good practice are recognised through its delivery of services.

Public benefit

Our main activities and our beneficiaries are described in this report. The trustees review our strategic vision, and objectives and activities, regularly to ensure that our work is firstly fit for purpose and secondly meets the stated purpose. The trustees consider how the strategic plan and planned activities advance the aims and objectives set and are focused on exclusively charitable purposes which are, in the opinion of the trustees, beneficial to the community within the areas as set out above. Trustees referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees have considered how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

We have successfully achieved key output targets within 5 year strategy, we have achieved all of our objectives. A further review has taken place with the staff support and a new plan reviewed and implemented. Trustee strategic planning has led to the development and sign off of a further 5 year plan.

This includes a renewed vision, mission, an updated brand and introduced a radical restructure of our staff team to ensure operational objectives were achieved and we are able to respond to the changing and increasing needs of our various projects efficiently. The review also ensures improved processes and staff support and benefits as well as continuing to reach our high-quality service delivery aims.

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Report of the Trustees
for the Year Ended 31st March 2023

We continue to have success in across all projects developed to extend the range of services available to women to achieve positive outcomes. Our increased activities in training and awareness raising locally, regionally and nationally has achieved an impact on the number of women being more appropriately responded to and referred to vital support.

Over 6,400 women accessed support through our range of services including one to one support, outreach, support groups and drop-in services. The data demonstrates an increase of 65% in the domestic violence instances and have overwhelming support required to address the mental and physical abuse issue of disempowerment and being disenfranchised.

Throughout the year we were able to support over 6,400 vulnerable adults and their children to exit violent situations and move on to safe, stable futures. We achieved this through a variety of existing and new specialist services and activities provided including: emergency accommodation and support for women and their children who have been trafficked for the purposes of sexual exploitation and domestic servitude. Support for BAMER women and children experiencing domestic abuse, forced marriages and honour-based violence, FGM, grooming.

- emergency accommodation, support and subsistence for women who have no recourse to public funds affected by violence and abuse.
- holistic, emotional and practical support on a one to one, group work and outreach basis for women and their children.
- bespoke volunteer training and placement opportunities for BAMER women within Ashiana and partnership organisations.
- bespoke, specialist training and awareness raising sessions to a range of cross sector organisations.
- one to one emotional and practical support to male and female victims of human trafficking across the UK covering Yorkshire and Humber, the North East, the West Yorkshire, South Yorkshire and East Midlands.
- early intervention and awareness raising packages tailored to cross sector front line organisations as well as the communities and those within the communities.
- language education and support in the form of ESOL classes.

Project staff can offer support to participants in other languages including Urdu, Punjabi, Polish, Italian dialects, Hungarian, Arabic and French. Additionally, the staff are experienced in the use of interpreters when needed.

But as an organisation encourage the use of language programmes to ensure a fair and transparent approach.

Combatting Violence through Empowerment

The 'Empowerment through Advocacy' project is a continuation from previous years partially funded through the Henry Smith Charity and the remainder from the Bradford Domestic Abuse provision and the Ministry of Justice (MOJ). The aims are to offer specialist culturally customised support, advocacy, education, awareness raising and community empowerment initiatives around violence and abuse to women from BAMER communities as well as offering volunteer and training opportunities in a safe and supportive environment.

This year, the project enabled Ashiana to support 3,886 BAMER women and their children to move away from violence and increase their life opportunities in a safe, women only space, enabling and empowering them to make the important steps towards rebuilding their lives in a culturally and gender informed way. Women supported are extremely vulnerable and have a high risk through the devastating effects of domestic violence, sexual abuse, exploitation and other forms of gender-based violence and oppression.

Training, awareness and early intervention

To underpin our support projects, we have continued to deliver training and awareness sessions to cross sector front line organisations, aiming to promote awareness of, and appropriate responses to, BAMER women's needs as well as offering direct referral routes to Ashiana services.

Ashiana has delivered training to 60 cross sector organisations and community groups, hosting a total of over 700 women, families, community members and professionals to raise awareness around violence risk factors most prevalent within BAMER communities. Through delivery of this training, Ashiana has opened-up direct referral routes into specialist services as well as our wider support package.

The Modern Slavery Partnership via Ashiana and the specialist teams continues to raise awareness across public sector professionals.

Empowerment workers have increased the delivery of awareness-raising sessions to women in traditionally hard to engage communities and have further developed services and groups within those communities to ensure they are easy to access and we are reaching women that are extremely isolated.

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Volunteers, employment and engagement

This year we are reviewing our approach to developing a customised approach dependent upon the area region or area. This is due to the effects of the pandemic and the importance of reconnecting with the communities and ex-service users firstly to build up their confidence and secondly to ensure the volunteering adds value to their employability skills.

We hope in the coming year to relaunch and develop further roles and opportunities through volunteering, community engagement and employment. This will enable Ashiana to offer a truly holistic end to end support model, increasing independence and empowerment and offering long term sustainable futures for women.

English as a Second or Other Language (ESOL)

We are proactively working to re-establish as described below. Our in-house ESOL provision provides opportunities for women to access language support in a safe, women only environment. Access also reduces isolation and increases skills and confidence to move into long term independent living. To support women to access these classes who are unable to access alternative ESOL provision (i.e., college) due to their low levels of language and provider funding restrictions in relation to this.

Support for Victims of Human Trafficking and Modern Slavery

Ashiana is continuing to work to provide support to victims of trafficking within the UK Home Office Anti Human Trafficking Victim Care contract and have worked in partnership with the Salvation Army since 2011; the contract for this work has been secured until 2026.

The outreach services have supported over 2,500 people, with around 320 dependent children. Direct support to survivors of modern slavery is provided by a team of support workers. Teams are made up of between three and five support workers, who in turn supported between 15 and 25 survivors each.

The project offers accommodation for those who have experienced human trafficking and modern slavery across the UK covering Yorkshire and Humber, the North East, West Yorkshire, and East Midlands. The project supports the service users in their experiences of being trafficked and works very closely with them on their asylum and / or immigration case. A key aspect of the work is to support victims within the National Referral Mechanism, a process established to ensure the identification of victims of trafficking, in order, for them to access the support to which they are entitled as per Article 12 of the Council of Europe Convention Against Trafficking. Through key working meetings and ongoing support, the trafficking project enables the development of skills and confidence and supports victims to become independent and move on in a planned way.

We continue to strive to improve the service and outcomes for victims of trafficking; this year being another particularly successful year for the project.

Removing barriers to accessing therapeutic support

Through its commitment to delivering services in partnership, the CVTE project continues to work closely alongside the regional based collaboration and refer Women and Girls.

Ashiana continues to work alongside other women's organisations in the regions, in a rolled out programme aimed at removing barriers and providing enhanced access to women and girls who suffer from vulnerabilities which create barriers to accessing therapeutic support from mainstream services, particularly related to their cultural needs.

Ashiana offers personalised and responsive specialised support to women, based on their gender and cultural needs, in a safe, women only environment. This is delivered through drop-in sessions, appointments, group work and fast track referrals to the Partnership's therapeutic activities, as well as other specialist services. This project ended this year; learning and interventions have been utilised and have enhanced our ongoing work within other services and projects.

Supporting women with no recourse to public funds (NRPF)

One of the pressures on our service is the issue of women with no recourse to public funds who come into England on spousal visas, experience domestic abuse and are then faced with the choice of staying with an abusive partner or leaving without any recourse to financial assistance. Women accessing our Human Trafficking and Modern Slavery services may also find themselves destitute after their period of support.

Ashiana's NRPF service has expanded to have two beds available in one of our refuges in South Yorkshire and one in West Yorkshire. These beds are the only dedicated spaces available in South and West Yorkshire and are funded purely through our fundraising efforts; these beds are in high demand consistently fully occupied with many more requests for support than we have available. To date, 64 women have accessed accommodation and support.

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The bed spaces were initially funded through our reserves and then the Support for Migrant Victims fund to maintain the much needed and dedicated NRPF Officer role. This worker continues to work with the women in the refuge, giving practical and emotional support to take control of their lives and helping them to move forward and into secure accommodation so they can live an independent life free from fear and harm. The worker also has direct communication with frontline services (such as children and vulnerable adult services and housing officers) to ensure women with NRPF are appropriately protected and raise the awareness of their issues and needs. This provision continues to be a challenge to gain specialist funding and support for.

Early intervention and resettlement projects

Research shows that women may be vulnerable to re-trafficking or other forms of exploitation and re-victimisation if their sources of support end before they have had chance to begin recovery from their experience of trauma. Women themselves cite the need for continuity of care to avoid this and Ashiana concurs with this at the same time as recognising the need to avoid the development of relationships based on dependency rather than empowerment.

Some of the work we do with victims of human trafficking can be limited to when they are part of the National Referral Mechanism (NRM) due to timescales. Short time scales can be damaging to a woman's recovery. A woman that has begun her support with us can be highly traumatised and it takes time to build the relationship of trust and support with her, to be able to continue that support beyond her trafficking decision allows her to continue her recovery with a trusted professional who has both expert knowledge and cultural sensitivity.

Ashiana have received funding for various areas of work to provide support to women outside of the NRM aimed at providing information, identification and support at an early stage as well as offering longer term, post NRM support to those that may need it during another period of huge change in their lives.

We are currently supporting women across our services and have a collaborative partnership with the Southall Black Sisters and on track in achieving our target to support vulnerable women.

The broad aims of the projects are:

- to identify trafficked women and help them escape exploitation.
- to enable trafficked women to live free from exploitation by providing appropriate and timely support.

To support the achievement of these aims the workers also:

- train advisers in the voluntary and public sectors to identify trafficked migrants and address their needs more effectively.
- provide advice services to trafficked women and more effective refuge/sanctuary through the social housing sector.
- research the extent of the issue in this region and critically assess current interventions.
- establish an active network of organisations to advocate for effective policy on preventing trafficking and protecting victims.

In practice, this enables Ashiana to provide 'wraparound' support to clients pre, during and post-NRM. It also enables us to support those clients who do not wish to enter the NRM process. We are also mid stage through other funding activities to enable further development and sustainability. Through these projects we are able to offer this vital support and have already achieved many positive outcomes for over 150 women around long-term accommodation, mental and physical health, family and children, education, and employment.

Dedicated Support for Children and Families affected by Violence, Abuse and Exploitation

Funded by Ashiana reserves as it is an essential service needed. The project is in South Yorkshire and West Yorkshire and focuses upon develop services dedicated to supporting children and families who have experienced or been affected by violence, abuse and exploitation.

Over the past year, of the women we supported approximately 64% had child dependents. Many of these children have come to us from very distressing circumstances and have varying support needs. Women whose children were trafficked to the UK with them, or who were born whilst she was still in a trafficking situation may have witnessed the abuse of their mother or may have been direct victims of abuse. Similarly for children whose mothers are experiencing domestic violence. This can have a profound impact on emotional health and behaviours for which the parent and child may require support to manage both in relation to their own trauma and the impact that this may have on the mother/child relationship.

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Children who have experienced complex and multiple forms of abuse will not have had the opportunity to live as a child throughout their childhood and may not have had the opportunity to explore and come to terms with what they have experienced and the trauma that they face. This project offers a dedicated worker and safe spaces both within the refuge, community support services and appropriate child friendly partnership organisations to allow children to explore their wants and needs both practically and emotionally as well as begin their recovery and move into positive futures through focussed activities within a variety of methods such as play, relaxation, exercise, arts and crafts and mother and child sessions.

Ashiana support workers, who support mothers to develop family relationships and link closely with new and existing partnership providers to ensure access to specialist services such as mental and physical health, finance and benefits, legal rights and support, children's services as well as support within the criminal justice system.

Partnerships, networks and further funding

As well as the above projects, we have continued to develop partnerships, networking relationships and funding opportunities in the areas we deliver anti-trafficking accommodation and outreach support. This is to allow us to position ourselves strategically to input into local, regional and national policy and practice with the ultimate aim of improving the support available to our clients.

Ashiana leads the coordination of the South Yorkshire Modern Slavery Partnership – a strategic partnership funded by the Police and Crime Commissioner to tackle modern slavery in the region. In the last year, a coordinator was employed to oversee the project and to push forward with achieving a number of outcomes.

A few key achievements include:

Review and revised the induction process to reflect the changing landscape through dialogue with the strategic management team.

Developed Online resources - hosted several online events including International Women's Day (IWD), Violence against Women and Girls (VAWG) seminars, Domestic Violence and Trafficking Webinars. These online events brought together our clients, various statutory, third sector and private organisations across the region who are involved in the identification and support of victims of modern slavery. Ashiana launched an innovative online training resource for staff and client's development.

Our inclusion and cultural diversity events organised both in South Yorkshire and West Yorkshire which we very well received and hosted by the trustees and inviting key note speakers.

Further consultation at the refuges with service users to understand how to improve the services.

A further discussion has taken place with both staff and service users regards the implementation of a name change from BAMER to Minority so watch this space.

Strategic Board development – the strategic group of organisations involved in the identification and support of victims and the prosecution of exploiters has expanded and continued to meet regularly online. A planned extended roll-out of training frontline professionals successfully trained over 600 frontline professionals from housing to health across the region. The training has ranged from 30 minutes team talks to 3 hours sessions and has covered what modern slavery is, Trafficking, Domestic Abuse and FGM as well as the National Referral Mechanism and good practice for supporting victims of modern slavery.

Raising Awareness – the resources developed by the partnership which outline general signs of modern slavery, relevant contact numbers and information about the Partnership; have been shared with frontline professionals as part of their training. We have also completed work on developing a 'Pocketbook for Professionals' which will support local community groups and frontline professionals to spot the signs of modern slavery, refer victims to the appropriate support and ultimately reduce their risk of further harm. The Partnership have also engaged with local media to raise awareness to the public about the signs of modern slavery.

Developing better connections – Through the Partnership with the National Network of Coordinators Forum has enabled us to voice challenges in South Yorkshire to a national level and to share best practice with other regional groups.

We continue to maintain and extend existing strategic partnerships regionally and nationally including with the Home Office Forced Marriage Partnership Network, Anti Trafficking Monitoring Group, Human Trafficking Foundation and Labour Exploitation Advisory Group (LEAG).

Ashiana Sheffield

Report of the Trustees
for the Year Ended 31st March 2023

Immigration and Asylum Advice

Many of the women we support need qualified immigration or asylum advice but changes to both the legal aid system and the immigration laws have made this advice both harder to come by and more vital. Not only do we get daily requests for advice from our own clients and people we see at our drop-in sessions, but we also hear many stories of women being either given incorrect advice, getting advice too late and being exploited by people claiming to be qualified solicitors.

Ashiana signpost clients to organisations which are 'Offices of the Information Services Commissioner' (OISC) registered and are dedicated to offer good-quality, qualified and timely immigration and asylum advice to our clients and to other vulnerable people. Being able to signpost our clients to these services alongside the current advocacy, support and information giving services would be another vital step that the women can take towards independent, safe lives.

Fundraising activities

We continue to diversify our income streams and Ashiana seeks to continue to develop new, innovative services that enhance the opportunities available.

Contracts are secured from the Salvation Army to deliver accommodation and outreach support to victims of human trafficking, until 2026. We are also exploring further accommodation and support opportunities based on the growth and need of survivors as well as planning for the impending new national contract.

Grants secured to support work with children and families, network development increased our partnership grant activities with other local and national organisations. We continue to work closely with the South Yorkshire Police and Crime Commissioner.

Our online donations platform and initiated campaigns and partnerships which has increased our profile and in turn, generated income. Our strategy outlines our ambitious plans to further build upon this work over the coming years.

Ashiana Sheffield

Report of the Trustees
for the Year Ended 31st March 2023

Financial review

The charity has made a surplus of £1,098,620 for the year (2022 - £1,268,655).

The charity's total income amounted to £5,619,163 (2022 - £4,865,252). The total expenditure for the year was £4,520,543 (2022 - £3,596,597).

Our model for financial management is to ensure we maintain stability and sufficient funds to safeguard ongoing investment in the critical elements of our strategic plan. Financial policies and procedures form the framework upon which decisions for expenditure are made and we have developed a clear schedule of delegated authorities, which has been reviewed by the trustees.

Monthly management accounts are produced for managers to monitor budgets and review the expenditure. The Chair reviews all management accounts and detailed financial information is given to the board on a monthly basis. New systems have been established and more detailed reporting measures have been put in place and regularly reviewed.

At 31 March 2023 total reserves were £3,492,074 (2022 - £2,393,453) of which £3,452,074 (2022 - £2,353,453) was unrestricted, £40,000 (2022 - £40,000) designated and £0 (2022 - £0) restricted. The board of trustees considers the state of the charity's finances is satisfactory and that the charity is well positioned to carry out its objectives in the future.

The current level of free reserves of £3,423,195 (2022 - £2,330,706) would be sufficient to support general running costs and projects for 13 months (2022 - 9 months) based on current budgets and secured grants.

Reserves policy

The trustees examine the charity's requirements for reserves in light of the main risks to the organisation at least on an annual basis. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least 6 months of the expenditure.

The reserves are needed to meet the working capital requirements of the charity and in the event of a significant drop in funding, we can continue the current activities of the charity. Such a level of funds would allow sufficient time to replace lost funding income and potentially generate additional unrestricted income.

The Trustees have taken the decision to designate funds towards organisational development, research and capabilities projects in line with future development and sustainability as outlined in the strategy. The brought forward fund of £40,000 committed to supporting Community Engagement and Employment Work remains for the next year. The brought forward balance of £5,000 for awareness raising events was fully spent in the year.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The trustees assume responsibility for ongoing review of the risks facing the organisation. In this context, we define risk as the potential to fail to achieve our objectives and for loss, whether financial or reputational, inherent in the environment in which we operate.

The senior management team have conducted a review of the risks to which the charity is exposed and a risk register has been established. Each year the board of trustees conducts a review of the major risks to which the charity is exposed, as part of its annual strategic review to reflect and evaluate our business activity and review risks.

The risk register is intended to manage and monitor strategic organisational risks, with a particular focus on financial, safeguarding and reputational risks. It is recognised that the organisation's policies, procedures and internal controls cover common operational issues and such issues would only be highlighted if they were identified as reaching strategic risk level. The risk register is updated regularly by the senior management team and the board of trustees reviews and approves it at least annually.

We are continually striving to ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Programmes and projects are individually reviewed and risks identified managed by the senior management team.

Ashiana Sheffield

Report of the Trustees
for the Year Ended 31st March 2023

Plans for the future

Ashiana seeks to continue to develop new, innovative services that enhance the service opportunities available.

The grants secured from South Yorkshire PCC and the investment and development of services for women with NRPF will enable Ashiana to scope, evidence and develop future work across the regions as well as strengthening our profile and the voice of those we support to make real and lasting change. We have also again secured funds from SMV at the Home Office via Southall Black Sisters.

Contracts for next year have also been secured from The Salvation Army to continue to deliver accommodation and outreach support to victims of human trafficking.

Ashiana are exploring partnerships and are developing further strategic work within the regions in which we operate. Our enhanced training and awareness raising activities programme available both locally and nationally in order raise awareness and understanding of domestic abuse, forced marriage, honour-based violence, FGM, trafficking and related issues in BAMER communities, in the wider community and amongst professionals rolled out during this period and will continue to be developed.

Impact of the Pandemic

The changes made, as a result of COVID 19 has meant a gradual shift with some adaptation to activate some of our group and face to face activities, although we were able to develop remote working practices across all of our projects to ensure that all of our clients, we able to access vital support.

This is being strengthened, because of the feedback provided by service users who feel face to face to build up their confidence and trust is now a request made which Ashiana will focus upon developing with the staff.

We continue to get advice as a result of the increase in COVID 19 from expert analysis-based guidance on Covid-19 related matters which has helped the organisation correctly stay ahead of developments, having pre-empted government restrictions. Ashiana has been able to plan services and revert to Work From Home (WFH) flexible options for staff with ease whenever necessary

We continued to receive increased number of referrals to our Domestic Abuse Services, reporting multiple needs including immigration, mental health, escalating risk, safety network breakdown and severe isolation. This is further evidence that BAMER women are disproportionately impacted by the combined effects of VAWG and Covid-19.

BAMER women are disproportionately at risk of abuse and violence (3 times more likely to die on account of abuse) - the pandemic made matters worse due to distancing from community support networks, inability to seek walk-in referrals at specialist services and state diversion to other priorities which has further excluded minority women and armed their perpetrators with a sense of impunity.

Nonetheless, the response from statutory agencies is inequitable and inadequate with many examples of women forced back to perpetrators due to their immigration status. NRPF rules are still in force and the DDVC has only been minimally extended to cover the initial period of crisis.

The hostile environment and the continuous pandemic challenges mean that migrant women subjected to Domestic Abuse including so-called honour-based violence, forced marriage, trafficking, and social media abuse will continue to experience barriers in access to services as inequalities are exacerbated.

Women have reported increased income insecurity, inability to access government schemes, loss of employment and those who are undocumented are put further at risk from unscrupulous employers and have been unable to access healthcare due to fear of detention and deportation or turned away.

The lack of socio-economic access to safety during the pandemic for migrant women is exacerbated by vast digital inequalities (no safe access to phones, no credit, and no access to the internet) and the already limited specialist refuges across the country were quickly reporting at full capacity.

Funding provided by the Ministry of Justice, locally distributed through Police and Crime Commissioners Office, enabled Ashiana to offer direct Ashiana-led specialist accommodation and increased support to those fleeing Violence and Abuse during the 'lockdown' period.

Ashiana Sheffield

Report of the Trustees
for the Year Ended 31st March 2023

We also further developed Ashiana's own online digital platforms and an innovative campaign which aims to reach out to women who are most marginalised during the movement restriction period and beyond, ensuring that as many women as possible understand that support is available to them during this difficult time. The campaign is entitled 'WE ARE HERE FOR YOU' and operates on social media as #ashianaishereforyou.

Ashiana continues to review and develop our 5 year strategy which we launched in April 2022. This development has enabled the organisation to identify areas for development and prepare for upcoming changes both nationally and globally that may affect us and those that we support. We are already working on the new strategy which includes planning for the 'new' way of working and challenges due to the Covid-19 pandemic and development of digital platforms and organisational infrastructures are well underway.

We have evaluated the impact that the pandemic has had on both staff and service users and now focusing upon future funding streams and are working with relevant sector wide networks to continue to ensure that women's needs are at the forefront of future funding strategies.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £10 in the event of a winding-up. The number of guarantees at 31 March 2023 was five.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

D. Kaur
F. Cotterell
R. Kiyani
K. Moqbil
Z. Mumba (resigned 31/08/2023)
S. Khan (not a director)
L. Mumba (resigned 31/12/2022)

Recruitment, appointment and training of Trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the management committee. New trustees are recruited to ensure that collectively the board maintains a broad range of varied backgrounds, skills and experience. We endeavour to ensure the needs of our beneficiaries are reflected by the diversity of the board in terms of the skills, expertise and interests represented. Potential trustees are briefed to ensure they understand the objects, activities, strategy and ethos of the charity. New trustees receive a formal induction with the Chair of trustees, Non-Executive Chief Officer and a full day induction within the service setting. The induction process ensures that all trustees understand the workings of the organisation. An annual trustee training day is held to review the work of the organisation and set targets for the coming year. Policies and procedures are in place to ensure that decisions are taken at the appropriate level.

All members of the management committee give their time voluntarily. Travel and other expenses incurred in the discharge of trustee duties are reimbursed to all trustees.

Organisational structure

The board is made up of women from Black, Asian, Minority Ethnic and Refugee backgrounds with a range of relevant skills and experience both individually and collectively which is local, national and international and they exercise independent and objective judgment. The Board meets monthly to agree and review strategy and oversee the operational and financial activities of the organisation.

The board of trustees has overall responsibility for the governance and strategic direction and policy of Ashiana. Day to day responsibility for the provision of the service are delegated by the Trustees to the Senior Management Team and are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met under the direction of the non-executive Chief Officer. The non-executive Chief Officer is managed by the Strategic trustees who provide leadership, professional support and regular monitor and evaluation of service delivery and approach to management.

Remuneration policy

The trustees consider the board of trustees and the Non-Executive Chief Officer as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day-to-day basis. All trustees give up their time freely and no trustee remuneration was paid in the year.

Ashiana Sheffield

Report of the Trustees
for the Year Ended 31st March 2023

The pay of the charity's Chief Executive Officer is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, its economy of operations, and the extensive use of professional advisers to the trust board, the trustees consider that a multiple of up to three times the median average salary for UK employees is appropriate for this role. The remuneration is also bench-marked with grant-making charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Auditor

The auditors, Sinclairs Bartrum Lerner, will be proposed for re-appointment at the forthcoming Annual General Meeting.

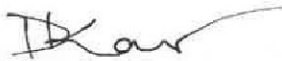
Disclosure of information to auditor

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor are aware of such information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' report was approved by the Board of Trustees and signed on behalf of the Board.



D. Kaur

Chair and Non-Executive Chief Officer

Dated: 11 December 2023 | 2:02:44 AM PST

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Ashiana Sheffield

Statement of Trustees' Responsibilities
for the Year Ended 31st March 2023

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors 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 auditors are aware of that information.

Report of the Independent Auditors to the Trustees of
Ashiana Sheffield
for the Year Ended 31st March 2023

Opinion

We have audited the financial statements of Ashiana Sheffield (the 'charitable company') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

Report of the Independent Auditors to the Trustees of
Ashiana Sheffield
for the Year Ended 31st March 2023

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

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

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

Auditors responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We design our procedures so as to obtain sufficient appropriate audit evidence that the financial statements are not materially misstated due to non-compliance with laws and regulations or due to fraud or error.

We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations - this responsibility lies with management with the oversight of the Trustees.

Based on our understanding of the charity and the charity sector, discussions with management and trustees we identified financial reporting standards, Charities Act 2011 and Companies Act 2006 as having a direct effect on the amounts and disclosures in the financial statements.

As part of the engagement team discussion about how and where the charity's financial statements may be materially misstated due to fraud, we did not identify any areas with an increased risk of fraud.

Our audit procedures included:

- completing a risk-assessment process during our planning for this audit that specifically considered the risk of fraud;
- enquiry of management about the Charity's policies, procedures and related controls regarding compliance with laws and regulations and if there are any known instances of non-compliance;
- examining supporting documents for all material balances, transactions and disclosures;
- enquiry of management, about litigations and claims and inspection of relevant correspondence;
- analytical procedures to identify any unusual or unexpected relationships;
- specific audit testing on and review of areas that could be subject to management override of controls and potential bias, most notably around the key judgments and estimates, including the carrying value of accruals, provisions and revenue recognition;
- considering management override of controls outside of the normal operating cycles including testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements including evaluating the rationale of significant transactions, outside the normal course of charitable activity.

Report of the Independent Auditors to the Trustees of
Ashiana Sheffield
for the Year Ended 31st March 2023

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Farzana Ahmed (Senior Statutory Auditor)

For and on behalf of Sinclairs Bartrum Lerner
Statutory Auditor
Second Floor
34 Lime Street
London
EC3M 7AT

Date: 12/12/2023

Ashiana SheffieldStatement of Financial Activities
for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	10,085	-	10,085	31,874
Charitable activities					
Charitable activities	5	5,303,550	304,933	5,608,483	4,833,368
Investment income	4	<u>595</u>	<u>-</u>	<u>595</u>	<u>10</u>
Total		<u>5,314,232</u>	<u>304,933</u>	<u>5,619,163</u>	<u>4,865,252</u>
EXPENDITURE ON					
Charitable activities	6	<u>4,127,021</u>	<u>393,522</u>	<u>4,520,543</u>	<u>3,596,597</u>
NET INCOME/(EXPENDITURE)		1,187,211	(88,591)	1,098,620	1,268,655
Transfers between funds	17	<u>(88,590)</u>	<u>88,590</u>	<u>-</u>	<u>-</u>
Net movement in funds		1,098,621	-	1,098,620	1,268,655
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>2,393,453</u>	<u>-</u>	<u>2,393,453</u>	<u>1,124,798</u>
TOTAL FUNDS CARRIED FORWARD		<u>3,492,074</u>	<u>-</u>	<u>3,492,074</u>	<u>2,393,453</u>

Ashiana SheffieldBalance Sheet
31st March 2023

	Notes	31/3/23 £	31/3/22 £
FIXED ASSETS			
Intangible assets	11	2,600	4,550
Tangible assets	12	<u>26,279</u>	<u>18,197</u>
		28,879	22,747
CURRENT ASSETS			
Debtors	13	1,080,665	1,121,690
Cash at bank and in hand		<u>2,846,392</u>	<u>1,535,571</u>
		3,927,057	2,657,261
CREDITORS			
Amounts falling due within one year	14	(463,862)	(286,555)
		<u>3,463,195</u>	<u>2,370,706</u>
NET CURRENT ASSETS			
		3,492,074	2,393,453
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>3,492,074</u>	<u>2,393,453</u>
NET ASSETS			
		<u>3,492,074</u>	<u>2,393,453</u>
FUNDS	17		
Unrestricted funds		<u>3,492,074</u>	<u>2,393,453</u>
TOTAL FUNDS		<u>3,492,074</u>	<u>2,393,453</u>

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

11 December 2023 | 2:02:44 AM PST

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



D Kaur - Chair and Non-Executive Chief Officer

Company Registration Number: 5853854

Ashiana Sheffield

Cash Flow Statement
for the Year Ended 31st March 2023

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>1,332,509</u>	<u>960,322</u>
Net cash provided by operating activities		<u>1,332,509</u>	<u>960,322</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(22,284)	(14,501)
Interest received		<u>595</u>	<u>10</u>
Net cash used in investing activities		<u>(21,689)</u>	<u>(14,491)</u>
Change in cash and cash equivalents in the reporting period		<u>1,310,820</u>	<u>945,831</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,535,571</u>	<u>589,740</u>
Cash and cash equivalents at the end of the reporting period		<u><u>2,846,392</u></u>	<u><u>1,535,571</u></u>

Ashiana SheffieldNotes to the Cash Flow Statement
for the Year Ended 31st March 2023**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31/3/23	31/3/22
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	1,098,620	1,268,655
Adjustments for:		
Depreciation charges	16,152	12,838
Interest received	(595)	(10)
Decrease/(increase) in debtors	41,025	(389,368)
Increase in creditors	<u>177,307</u>	<u>68,207</u>
Net cash provided by operations	<u>1,332,509</u>	<u>960,322</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	<u>1,535,571</u>	<u>1,310,821</u>	<u>2,846,392</u>
	<u>1,535,571</u>	<u>1,310,821</u>	<u>2,846,392</u>
Total	<u>1,535,571</u>	<u>1,310,821</u>	<u>2,846,392</u>

Ashiana Sheffield

Notes to the Financial Statements
for the Year Ended 31st March 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 2019)', 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 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 £.

Going concern

After making reasonable enquiries and having considered the impact of the COVID-19 pandemic and other factors on the financial performance of the charity and its current performance, the Trustees believe that the charity will be able to continue to fulfil its charitable purpose, to meet its liabilities as they fall due, and will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, the Trustees continue to adopt the going concern basis in preparing the financial statements.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included in these accounts.

Income from investments is included in the year in which it is receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Amounts outside this are deferred.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

Software

20% Straight line

Ashiana SheffieldNotes to the Financial Statements - continued
for the Year Ended 31st March 2023**1. ACCOUNTING POLICIES - continued****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.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

House equipment	33.33% Straight line
Office furniture	33.33% 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.

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.

Designated funds are unrestricted funds that the Trustees of the Charity have set aside, out of general funds and comprise sums of money for specific projects that can either be the updating of existing, or the development and piloting of new, charitable services.

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.

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. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

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.

Retirement benefits

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

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

Ashiana SheffieldNotes to the Financial Statements - continued
for the Year Ended 31st March 2023**1. ACCOUNTING POLICIES - continued**

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The net defined benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

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.

3. DONATIONS AND LEGACIES

	31/3/23	31/3/22
	£	£
Donations	<u>10,085</u>	<u>31,874</u>

4. INVESTMENT INCOME

	31/3/23	31/3/22
	£	£
Deposit account interest	<u>595</u>	<u>10</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31/3/23	31/3/22
		£	£
Services provided under contract	Charitable activities	5,192,190	4,584,378
Performance related grants	Charitable activities	380,440	212,100
Other income	Charitable activities	<u>35,853</u>	<u>36,890</u>
		<u>5,608,483</u>	<u>4,833,368</u>

Included within income from charitable activities for the year ended 31 March 2023 is £1,131,823 (2022 - £1,149,072) relating to payments made to trafficking clients of The Salvation Army funded for subsistence by Ashiana. These amounts are reimbursed by The Salvation Army once sufficient documentation and claims for these subsistence payments has been provided by Ashiana, however they are included within income and expenditure of the charity in equal amounts as there is no obligation for The Salvation Army to repay these amounts should the required evidence not be provided to support the claim.

Ashiana Sheffield

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

5. **INCOME FROM CHARITABLE ACTIVITIES - continued**

Grants received, included in the above, are as follows:

	31/3/23	31/3/22
	£	£
The Henry Smith Charity	29,350	29,250
South Yorkshire Police - Domestic Abuse	83,227	-
Children In Need	-	33,940
Modern Slavery & Human Trafficking - SYP	-	30,000
Sheffield City Council HAF	-	2,745
Housing Income	75,507	-
Bradford Council Accommodation & Support	87,356	69,856
Victims Uplift PCC - South Yorkshire Police	-	36,108
Changing Lives	40,500	10,201
Safe Lives (Advocacy funds for children)	64,500	-
	<u>380,440</u>	<u>212,100</u>

	31/3/23	31/3/23	31/3/23
	Restricted	Unrestricted	Total
	£	£	£
The Henry Smith Charity	29,350	-	29,350
South Yorkshire Police - Domestic Abuse	83,227	-	83,227
Children In Need	-	-	-
Modern Slavery & Human Trafficking - SYP	-	-	-
Sheffield City Council HAF	-	-	-
Housing Income	75,507	-	75,507
Bradford Council Accommodation & Support	87,356	-	87,356
Victims Uplift PCC - South Yorkshire Police	-	-	-
Changing Lives	40,500	-	40,500
Safe Lives (Advocacy funds for children)	64,500	-	64,500
	<u>380,440</u>	<u>-</u>	<u>380,440</u>

	31/3/22	31/3/22	31/3/22
	Restricted	Unrestricted	Total
	£	£	£
The Henry Smith Charity	29,250	-	73,275
South Yorkshire Police - Domestic Abuse	-	-	56,626
Children In Need	33,940	-	33,061
Comic Relief - Renew	-	-	56,476
Modern Slavery & Human Trafficking - SYP	30,000	-	20,500
MHCLG - Ministry of Housing, Communities and Local Government	-	-	72,359
Sheffield City Council HAF	2,745	-	305
Comic Relief - COVID-19	-	-	40,000
Anti-Slavery International	-	-	2,026
Bradford Council Accommodation & Support	69,856	-	69,856
Victims Uplift PCC - South Yorkshire Police	36,108	-	36,108
Changing Lives	10,201	-	10,201
	<u>212,100</u>	<u>-</u>	<u>212,100</u>

Ashiana SheffieldNotes to the Financial Statements - continued
for the Year Ended 31st March 2023**6. CHARITABLE ACTIVITIES COSTS**

	31/3/23	31/3/23	31/3/23
	Unrestricted	Restricted	Total
	£	£	£
Support costs	9,279	2,021	11,300
Staff costs	1,093,861	279,891	1,373,753
Depreciation, amortisation and impairment	16,152	-	16,152
Refuge costs	1,122,829	1,400	1,124,229
Client expenditure	1,331,704	23,492	1,355,196
Rent and insurance	46,598	6,474	53,072
Legal and professional fees	409,311	62,166	471,477
Bank charges	4,650	-	4,650
Repairs and maintenance costs	54	-	54
Printing, postage and stationery	13,583	1,173	14,756
Telephone & internet	22,939	5,063	28,002
Staff training and recruitment	14,051	3,082	17,134
Travelling expenses	34,321	7,336	41,658
Sundry expenses	7,689	1,425	9,114
	4,127,022	393,523	4,520,545

Included within client expenditure for the year ended 31 March 2023 is £1,131,823 (2022 - £1,149,072) relating to payments made to trafficking clients of The Salvation Army funded for subsistence by Ashiana. These amounts are reimbursed by The Salvation Army once sufficient documentation and claims for these subsistence payments have been provided by Ashiana, however they are included within income and expenditure of the charity in equal amounts as there is no obligation for The Salvation Army to repay these amounts should the required evidence not be provided to support the claim.

	31/3/22	31/3/22	31/3/22
	Unrestricted	Restricted	Total
	£	£	£
Support costs	6,361	4,871	11,232
Staff costs	1,056,231	162,585	1,218,815
Depreciation, amortisation and impairment	12,839	-	12,839
Refuge costs	751,099	-	751,099
Client expenditure	1,215,356	47,057	1,262,413
Rent and insurance	42,255	8,619	50,874
Legal and professional fees	178,048	21,568	199,616
Bank charges	1,692	-	1,692
Repairs and maintenance costs	1,439	1,387	2,827
Printing, postage and stationery	10,520	3,362	13,882
Telephone & internet	29,367	15,454	44,822
Staff training and recruitment	718	944	1,662
Travelling expenses	13,385	5,155	18,539
Sundry expenses	2,972	3,314	6,286
	3,322,283	274,314	3,596,597

Ashiana SheffieldNotes to the Financial Statements - continued
for the Year Ended 31st March 2023**7. SUPPORT COSTS**

No other fees were paid to the auditor for the provision of non-audit services in the year or in the prior year.

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Auditors' remuneration	11,300	11,230
Depreciation - owned assets	14,202	10,888
Computer software amortisation	1,950	1,950
Operating lease payments	<u>128,614</u>	<u>113,074</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

No trustees (or any persons connected with them) received any remuneration during the year (2022 - £Nil).

No trustees are members of any of the pension schemes operated by the charity.

10. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	1,229,799	1,101,226
Social security costs	103,633	80,196
Other pension costs	<u>40,319</u>	<u>37,394</u>
	<u>1,373,751</u>	<u>1,218,816</u>

The average headcount of employees during the year was 55 (2022: 62). The average number of full-time equivalent employees during the year is analysed as follows

	31/3/23	31/3/22
Management and administration	11	11
Service delivery	44	49
Trustees	<u>5</u>	<u>5</u>
	<u>60</u>	<u>65</u>

No employees received emoluments in excess of £60,000.

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £34,640 (2022: £18,161).

Ashiana Sheffield

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

11. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
At 1st April 2022 and 31st March 2023	<u>9,750</u>
AMORTISATION	
At 1st April 2022	5,200
Charge for year	<u>1,950</u>
At 31st March 2023	<u>7,150</u>
NET BOOK VALUE	
At 31st March 2023	<u>2,600</u>
At 31st March 2022	<u>4,550</u>

12. TANGIBLE FIXED ASSETS

	Office furniture £	House equipment £	Totals £
COST			
At 1st April 2022	27,371	4,908	32,279
Additions	<u>22,284</u>	-	<u>22,284</u>
At 31st March 2023	<u>49,655</u>	<u>4,908</u>	<u>54,563</u>
DEPRECIATION			
At 1st April 2022	12,708	1,374	14,082
Charge for year	<u>12,566</u>	<u>1,636</u>	<u>14,202</u>
At 31st March 2023	<u>25,274</u>	<u>3,010</u>	<u>28,284</u>
NET BOOK VALUE			
At 31st March 2023	<u>24,381</u>	<u>1,898</u>	<u>26,279</u>
At 31st March 2022	<u>14,663</u>	<u>3,534</u>	<u>18,197</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23 £	31/3/22 £
Trade debtors	500,650	521,380
Other debtors	460	1,343
Accrued income	427,061	466,884
Prepayments	<u>152,494</u>	<u>132,083</u>
	<u>1,080,665</u>	<u>1,121,690</u>

Ashiana SheffieldNotes to the Financial Statements - continued
for the Year Ended 31st March 2023**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/23	31/3/22
	£	£
Trade creditors	208,052	208,936
Social security and other taxes	24,085	15,152
Other creditors	7,934	6,404
Accrued expenses	<u>223,701</u>	<u>56,063</u>
	<u>463,772</u>	<u>286,555</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23	31/3/22
	£	£
Within one year	147,388	128,614
Between one and five years	<u>-</u>	<u>359</u>
	<u>147,388</u>	<u>128,973</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/23 Total funds
	£	£	£
Fixed assets	28,879	-	28,879
Current assets	3,926,967	-	3,926,967
Current liabilities	<u>(463,772)</u>	<u>-</u>	<u>(463,772)</u>
	3,492,074	-	3,492,074
	Unrestricted funds	Restricted funds	31/3/22 Total funds
	£	£	£
Fixed assets	22,747	-	22,747
Current assets	2,657,261	-	2,657,261
Current liabilities	<u>(286,555)</u>	<u>-</u>	<u>(286,555)</u>
	2,393,453	-	2,393,453

Ashiana Sheffield

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

17. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	2,353,454	1,254,447	(155,827)	3,452,074
Community Engagement and Employment Work	40,000	-	-	40,000
Research & Capabilities	-	(67,237)	67,237	-
	<u>2,393,454</u>	<u>1,187,210</u>	<u>(88,590)</u>	<u>3,492,074</u>
Restricted funds				
Children In Need	-	(14,239)	14,239	-
Domestic Abuse SYP	-	(55,902)	55,902	-
The Henry Smith Charity	-	(14,099)	14,099	-
Changing Lives	-	(4,350)	4,350	-
	<u>-</u>	<u>(88,590)</u>	<u>88,590</u>	<u>-</u>
TOTAL FUNDS	<u>2,393,454</u>	<u>1,098,620</u>	<u>-</u>	<u>3,492,074</u>

Ashiana Sheffield

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

17. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,984,988	(3,730,541)	1,254,447
Research & Capabilities	-	(67,237)	(67,237)
NRPF Officer	253,737	(253,737)	-
Housing Income	75,507	(75,507)	-
	5,314,232	(4,127,022)	1,187,210
Restricted funds			
Children In Need	-	(14,239)	(14,239)
Domestic Abuse SYP	83,226	(139,128)	(55,902)
The Henry Smith Charity	29,350	(43,449)	(14,099)
Bradford Council Accommodation & Support	87,355	(87,355)	-
Changing Lives	40,501	(44,851)	(4,350)
Safe Lives (Advocacy funds for children)	64,500	(64,500)	-
	304,931	(393,521)	(88,590)
TOTAL FUNDS	5,619,163	(4,520,543)	1,098,620

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	1,060,401	1,492,000	(198,948)	2,353,453
Research & Capabilities	-	(149,914)	149,914	-
NRPF Officer	-	(2,788)	2,788	-
Community Engagement and Employment Work	40,000	-	-	40,000
Awareness Raising Events	5,000	(5,000)	-	-
Housing Income	-	(3,428)	3,428	-
	1,105,401	1,330,870	(42,818)	2,393,453
Restricted funds				
Anti-Slavery International	1,669	(1,669)	-	-
Children In Need	2,717	(12,893)	10,176	-
MSHT Network SYP	-	(11,303)	11,303	-
The Henry Smith Charity	14,706	(14,706)	-	-
Sheffield City Council HAF	305	(305)	-	-
Changing Lives	-	(3,017)	3,017	-
Victims Uplift PCC - South Yorkshire Police	-	(18,322)	18,322	-
	19,397	(62,215)	42,818	-
TOTAL FUNDS	1,124,798	1,268,655	-	2,393,453

Ashiana SheffieldNotes to the Financial Statements - continued
for the Year Ended 31st March 2023**17. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,536,126	(3,044,126)	1,492,000
Research & Capabilities	-	(149,914)	(149,914)
NRPF Officer	58,705	(61,493)	(2,788)
Awareness Raising Events	-	(5,000)	(5,000)
Housing Income	58,324	(61,752)	(3,428)
	4,653,155	(3,322,285)	1,330,870
Restricted funds			
Anti-Slavery International	-	(1,669)	(1,669)
Children In Need	33,941	(46,834)	(12,893)
MSHT Network SYP	29,998	(41,301)	(11,303)
The Henry Smith Charity	29,248	(43,954)	(14,706)
Sheffield City Council HAF	2,744	(3,049)	(305)
Bradford Council Accommodation & Support	69,856	(69,856)	-
Changing Lives	10,202	(13,219)	(3,017)
Victims Uplift PCC - South Yorkshire Police	36,108	(54,430)	(18,322)
	212,097	(274,312)	(62,215)
TOTAL FUNDS	<u>4,865,252</u>	<u>(3,596,597)</u>	<u>1,268,655</u>

Fund transfers represent the transfer costs from restricted to unrestricted funds, where the charity has spent more on the project than was funded by donors.

Unrestricted funds

The Trustees have taken the decision to designate funds towards Community Engagement and Employment Work and Awareness raising events.

The project will offer further opportunities for personal and professional development and service user involvement through the delivery of a bespoke volunteering and community champion development programme. Once a woman has completed a full programme, she will have the option to continue to work alongside Ashiana in various enhanced capacities such as training, mentoring, community champion and other developmental roles.

The brought forward balance on the Community Engagement and Employment Work designated fund of £40,000 remains for the next year.

Restricted funds

Restricted funds represent monies to be used for the following specific purposes:

Anti-Slavery International -

Ashiana provides survivors of violence or domestic abuse focus groups. The charity informs the Recovery Needs Assessment (RNA) about the impact of the UK's implementation of the RNA guidance, following case law in this area and is used to inform good practice recommendations for both governmental and non-governmental organisations.

Children In Need -

Children and Families Development Project; safe spaces both within the refuge, community support services and appropriate child friendly partnership organisations which allow mothers and children who have experienced violence and abuse to explore their wants and needs both practically and emotionally as well as begin their recovery and move into positive futures through focussed activities within a variety of methods. Enabling access to specialist services such as mental and physical health, finance and benefits, legal rights and support, children's services as well as support within the criminal justice system.

Ashiana SheffieldNotes to the Financial Statements - continued
for the Year Ended 31st March 2023**17. MOVEMENT IN FUNDS - continued****MSHT Network SYP -**

The South Yorkshire Police and Crime Commissioner have granted funding for the development of a Modern Slavery and Human Trafficking Partnership for the South Yorkshire region. Ashiana leads and coordinates the partnership which offers a unique insight and opportunity within the local and national networks to improved responses and support to Survivors. The partnership model has long been recognised by many, as the best way of ensuring accountability amongst those with a duty towards trafficked persons as well as a means of ensuring relevant intelligence is gathered thus promoting criminal prosecutions.

Housing Income and Domestic Abuse (SYP) -

Ashiana continues to provide 10 beds for BAMER women and their children escaping domestic abuse. Most of the units will be funded through housing benefit or other means such as social care and asylum support, although this varies; the funding we are applying for mainly covers staffing support costs, overheads and client subsistence.

The Henry Smith Charity -

Combatting Violence Through Empowerment; a continuation from the previously Big Lottery Funded project. Services offered through the project include support, advice, advocacy to support women experiencing violence, abuse and exploitation. The project also offer community awareness raising and is enhanced by volunteering opportunities.

Sheffield City Council HAF -

The HAF programme aims to make free "holiday club" places available to children eligible for free school meals for the equivalent of at least four hours a day, four days a week, six weeks a year (6 weeks in the summer and a week's worth of provision in each of the Easter and Christmas holidays). Ashiana worked closely with the Israac Centre to raise awareness and develop services linked to the BAMER communities. These 'Healthy Holidays' activities targeted families who are struggling financially over the school holidays, particularly those eligible for free school meals. This was also linked to children's and families physical and mental wellbeing. The Holiday Reset Challenge offered children and families in Sheffield an opportunity to complete a health and wellbeing refresh. We provided free activity packs for all who were referred.

Changing Lives -

The project aims to provide trauma-informed support to women who have been groomed for sexual exploitation across the North East and Yorkshire. The project also works together to influence change to policy and practice at local and national levels, to systemically improve outcomes for women who are experiencing/have experienced sexual exploitation.

South Yorkshire Police - Victims Uplift -

The grant is provided for the provision of a support worker and counselling services.

Bradford Council accommodation & Support -

The project will provide support and accommodation for victims of domestic abuse. This support will be specialist domestic abuse support aimed at facilitating clients to recover from abuse, help them move towards resilience so they are less vulnerable to future abuse as well as providing holistic support to ensure that the client is able to move into suitable long term accommodation. Accommodation will act as refuge accommodation and second stage accommodation after a period of time in temporary accommodation.

Safe Lives (Advocacy funds for children) -

SafeLives has been funded by the Home Office to deliver the Children Affected by Domestic Abuse (CADA) project. This project will ensure interventions for children from racially minoritised communities experiencing domestic abuse are tailored to better reflect and support their needs. This will focus on giving the participants an increased feeling of safety, emotional health and wellbeing and freedom to live the lives they want.

Ashiana Sheffield

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

18. RELATED PARTY DISCLOSURES

The key management personnel of the charity comprise the trustees and the Non-Executive Chief Officer. The total employee benefits of the key management personnel of the charity were £34,640 (2022: £18,161).

19. RETIREMENT BENEFIT SCHEMES

Defined contribution schemes

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.

There are contributions of £7,934 (2022 - £6,401) outstanding at the balance sheet date. The charge to profit and loss in respect of defined contribution schemes was £40,318 (2022 - £37,227).

Defined benefit scheme

Ashiana Sheffield participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a multi-employer pension plan.

Contributions paid into the Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Plan or by the purchase of an annuity.

The rules of the Plan allow for the declaration of bonuses and/or investment credits if this is within the financial capacity of the Plan assessed on a prudent basis. Bonuses/investment credits are not guaranteed and are declared at the discretion of the Plan's trustee.

The trustee commissions an actuarial valuation of the Plan every three years. The purpose of the actuarial valuation is to determine the funding position of the Plan by comparing the assets with the past service liabilities as at the valuation date. Asset values are calculated by reference to market levels. Accrued past service liabilities are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

The Pensions Regulator has the power under Part 3 of the Pensions Act 2004 to issue scheme funding directions where it believes that the actuarial valuation assumptions and/or recovery plan are inappropriate. For example, the Regulator could require that the trustee strengthens the actuarial assumptions (which would increase the Plan liabilities and hence impact on the recovery plan) or impose a schedule of contributions on the Plan (which would effectively amend the terms of the recovery plan). A copy of the recovery plan in respect of the September 2011 valuation was forwarded to The Pensions Regulator on 2 October 2012, as is required by legislation.

Ashiana SheffieldNotes to the Financial Statements - continued
for the Year Ended 31st March 2023**19. RETIREMENT BENEFIT SCHEMES - continued**

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the trustee of the Plan and The Pensions Act 2011 has more recently altered the definition of Series 3 of the Growth Plan so that a liability arises to employers from membership of any Series except Series 4. The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding up.

The debt for the Plan as a whole is calculated by comparing the liabilities for the Plan (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Plan. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Plan's liability attributable to employment with the leaving employer compared to the total amount of the Plan's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Plan liabilities, Plan investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. Therefore, the amounts of debt can be volatile over time.

When an employer withdraws from a multi-employer defined benefit pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis (known as the buy-out basis). Due to a change in the definition of money purchase contained in the Pensions Act 2011 the calculation basis that applies to the Growth Plan will be amended to include Series 3 liabilities in the calculation of an employer's debt on withdrawal.

The Growth Plan is a "last man standing" multi-employer scheme. This means that if a withdrawing employer is unable to pay its debt on withdrawal the liability is shared amongst the remaining employers. The participating employers are therefore, jointly and severally liable for the deficit in the Growth Plan.

Ashiana Sheffield has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2022. As of this date the estimated employer debt for Ashiana Sheffield was £11,671 (2021: £15,391).

20. LIMITED BY GUARANTEE

Each member of the Board of Trustees has undertaken to guarantee the Charity's debts to the sum of £1 each.