

POW NOTTINGHAM

England & Wales · Charity number 1129979

Details

Status	Registered
Legal form	Charitable company
Company number	06675269
Registered	2009-06-04
Register	View on the Charity Commission register

Contact

Address	P O W 16 Independent Street Nottingham NG7 3LN
Phone	01159249993
Email	admin@pow-advice.co.uk
Website	www.pow-advice.org.uk

Activities

Objects: TO PRESERVE AND PROTECT GOOD HEALTH, AND HELP RELIEVE FINANCIAL HARDSHIP AND ADVANCE EDUCATION OF THOSE INVOLVED OR WHO HAVE BEEN INVOLVED OR ARE CONSIDERING BECOMING INVOLVED IN PROSTITUTION BY SUCH MEANS AS THE TRUSTEES DETERMINE INCLUDING: A) PROVIDING SENSITIVE, COMPREHENSIVE AND FREE DROP-IN AND OUTREACH SERVICES; B) PROVIDING ADVICE, SUPPORT AND COUNSELLING ON SUCH MATTERS AS SEXUAL HEALTH, REDUCING DRUG USE, FAMILY PLANNING, SOCIAL SUPPORT, LIFESTYLE CHANGES AND EXITING PROSTITUTION; AND C) PROMOTING AWARENESS IN THE WIDER COMMUNITY AND OTHER VOLUNTARY AND STATUTORY AGENCIES ON ALL MATTERS REGARDING PROSTITUTION AND DRUG USE."

Activities: Supporting the rights of sex workers and those at risk of being exploited - a) providing sensitive drop-in and outreach services; b) providing safety advice, counselling on sexual health, support with drug use and mental health, social support, lifestyle changes and exiting sex work; and c) promoting awareness in the community and other agencies on matters regarding sex work and exploitation.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Other Charitable Purposes
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Nottingham City
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£441,303	£416,187	-	-
2024-03-31	£529,899	£417,040	£391,552	9
2023-03-31	£333,311	£259,497	-	-
2022-03-31	£238,802	£314,723	-	-
2021-03-31	£413,991	£310,460	-	-

Trustees

Name	Role	Appointed
MATTHEW WILLIAM ROONEY	Chair	2025-04-28
Chloe Philpott		2024-02-27
Heidi Barlow		2024-02-27

POW NOTTINGHAM

England & Wales - Charity number 1129979

Accounts

Company registration number: 06675269

Charity registration number: 1129979

POW Nottingham

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

POW Nottingham

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POW Nottingham

Reference and Administrative Details

Trustees	Deirdre Bowen Heidi Barlow Chloe Philpott Matthew Rooney
Senior Management Team	Jessica Brannan, CEO Valerie Ross, Senior Manager
Registered Office	16 Independent Street Nottingham NG7 3LN
Company Registration Number	06675269
Charity Registration Number	1129979
Independent Examiner	Eva Stevens, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

POW Nottingham

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Trustees and officers

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

Trustees:	Tarze Edwards-Small (resigned 19 May 2025)
	Corrine Miller (resigned 19 May 2025)
	Deirdre Bowen
	Heidi Barlow
	Chloe Philpott
	Natalie Dickinson (appointed 15 July 2024 and resigned 19 May 2025)
	Jonathan Worsley (appointed 15 July 2024 and resigned 27 May 2025)
	Matthew Rooney (appointed 19 May 2025)

Chairman:	Corrine Miller (resigned 19 May 2025)
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Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 18/08/2008 and most recently amended 27/04/2009. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

They are appointed on an annual basis at the Annual General Meeting, POW Nottingham has a core of Trustees with a wealth of experience and a range of skills and knowledge relevant to the issues POW faces now and in the future.

Recruitment of new Trustees is thorough and robust, designed to ensure that new Trustees can add value to the organisation through the skills they possess.

Objectives and activities

Objects and aims

To preserve and protect good health, relieve financial hardship and advance education of those involved or who have been involved or are considering becoming involved in sex work by such means as the trustees determine including:

- A) providing sensitive, comprehensive and free drop-in and outreach services;
- B) providing advice, support and counselling on such matters as sexual health, reducing drug use, family planning, social support, lifestyle changes and exiting prostitution; and
- C) promoting awareness in the wider community and other voluntary and statutory agencies on all matters regarding sex work and drug use.

POW Nottingham

Trustees' Report

Objectives, strategies and activities

POW Nottingham is a non-profit voluntary organisation that is here to ensure the health, safety and well-being of sex workers and those at risk of being exploited.

"We will provide the tools to empower our service users to be safe, healthy and achieve positive lifestyle changes".

POW was launched in 1990, when local women from the sex worker community volunteered to train as researchers to assess health and intervention needs of sex workers in a disadvantaged area of the City of Nottingham. The World Health Organisation and 'Nottingham Health Authority' (NHS Nottingham City) funded this research. Gaps in the provision of services were revealed and as a result, sources of advice and support for working prostitutes were created. Since that time POW has evolved into a robust independent peer led charitable company shaping and changing the nature of health and welfare provisions for these socially excluded people.

POW's core aims are to preserve and promote good health, relieve financial hardship, advance the education of those involved in sex work and support lifestyle changes from those who wish to exit sex work. To achieve these aims POW provides an array of services and successfully engages with a very chaotic, vulnerable and hard to reach client group. POW clients have complex support needs relating to issues surrounding sex work, including Class A drug and alcohol abuse, homelessness, violent and abusive experiences and mental and physical health issues.

Main activities to meet these needs are:

Drop in service providing:

- Individual support needs assessments leading to outcomes-based support plans
- One-to-one support sessions
- Benefits advice
- Provision of creative activities
- Drug treatment clinics
- Needle exchange
- Sexual health and contraception clinics
- Housing advice
- Community mental health clinics
- Appointments on days when drop in is closed
- Clothes bank, laundry facilities, shower room, hot drinks and meals
- Support and encouragement accessing mainstream services
- Advice and information on exiting sex work

Outreach service providing:

- Condoms and personal alarm distribution
- Pins and foil distribution
- Out of hours support
- Sauna and flat visits
- Home visit
- Hospital, rehab and prison visits
- Accompanied court appearances
- Accompanied health, housing and benefit appointments

We have several specialist projects providing support to young people at risk of exploitation, those deemed to have complex needs, those involved in the criminal justice system, those experiencing crisis, and those looking at taking the next steps in their lives.

POW Nottingham

Trustees' Report

Public benefit

POW Nottingham's core role is reaching a client group not usually seen by mainstream services. In addition to helping sex workers achieve their basic needs, deal with and avoid personal crisis; POW's new evolved approach is to achieve a lasting impact on our service users, which includes helping sex workers to:

- progress out of sex work when desired
- make links and engage with the wider community.

Sharing best practice with other organisations has always been a key part of our working approach. This will develop further in the coming years, sharing learning from our delivery and evaluation. POW actively participates in working groups/forums to influence strategy, in particular the Integrated Care Board, and the Nottingham Crime and Drugs Partnership.

Satellite services are provided by a range of professionals to augment the support provided by the staff and volunteers at POW.

The provision of assertive outreach visits to identify hotspots in the local community is a core part of POW's services, ensuring that clients involved in 'on-street' and 'off-street' sex work have access and are engaged with essential health care services. These sessions are a vital way of accessing new and hard-to-reach clients whose lifestyles are too chaotic, impacting their ability to access other services. As a result, POW is also able to encourage new clients to access other services on offer at POW, and make further referrals in order to re-engage clients with mainstream services.

Outreach has a long-term history of engaging individuals with substance use issues in effective treatment; reducing adult re-offending rates; supporting victims of rape and violence; encouraging vulnerable individuals to achieve independent living; and providing on-going support to individuals committed to exiting sex work.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

POW Nottingham

Trustees' Report

Achievements and performance

POW Nottingham have continued with broad ranging services; adding extra services and expanding our partnership work to better meet the needs of vulnerable people in Nottingham.

We have further strengthened relationships with a number of key agencies, including Sexual Assault Referral Centre, Homeless Health Team, The Wellbeing Hub, The Health Shop, Housing Aid, NHS Integrated Sexual Health Services, Community Mental Health Team, Juno, Notts SVSS, Universities, Nottingham Women's Centre and LGBTQ+ Network.

In 2024-2025, 151 adults engaged with POW outreach and engagement services. This included 55 individuals who were new to the organisation. Clients were primarily female (95%) and ethnically diverse, with the majority (70%) aged 31 to 50. The vast majority were active sex workers, 55% working on-street, 26% from flats, 24% from saunas, and 10% providing 'out-calls'.

Overall, 54% of clients were assessed as being 'chaotic', with 43% assessed at medium or high risk in relation to their mental health, and 55% their physical health. Substance misuse continued to be a significant issue for many POW clients. Nearly half (47%) of clients were assessed as being at medium or high risk of exploitation from others.

Housing continued to be a significant and challenging issue, with 28% of clients recorded as street homeless or of no fixed abode. The cost-of-living crisis also continued to have a significant impact on POW clients, resulting in a marked reduction in the number of 'punters', making it harder for clients to make a sufficient income.

Outreach activities

A total of 47 clients engaged with on-street outreach over the period. Staff drove around the traditional 'beat area' in POW's branded minibus, engaging with on-street sex workers through informal conversations and offering wellbeing-related items. Ensuring sufficient staffing for on-street outreach proved challenging this year. Accordingly, the staff team are considering whether POW's approach to on-street outreach needs to evolve.

Off-street outreach continued, but on a reduced scale due to the closure of two saunas. A total of 43 clients were supported through informal conversations alongside more focused one-to-one support with 36 clients. The POW off-street outreach worker continued to support STI testing, taking self-test kits to saunas and then taking the swabs to sexual health clinics.

The POW Crisis Worker continued to deliver outreach drop-in sessions at three hostels, with mixed results over the year. Despite the challenges, the team are confident that this alternative outreach approach should form part of the POW's sustained client engagement strategy. Feedback from partner organisations reinforced this finding, which stressed the value of diversifying and expanding collaborative working in community settings.

POW Nottingham

Trustees' Report

The centre drop-in

POW continued to deliver two weekly drop-in sessions at the centre, providing access to a wide range of resources, including personal hygiene facilities, clothing and hot food. Partner organisations stressed that this holistic service offer helps clients to feel safe and cared for, attracting them to the centre and creating a pathway into specialist healthcare support. Through the drop-in, staff had informal conversations with clients while engaging them in problem-solving support related to their general health and wellbeing; mental, physical and sexual health issues; housing and homelessness; drug issues; money, debt and welfare benefits issues; plus a wide range of broader topics. Practical and advocacy support continued to be a key feature of this work.

Satellite clinics The centre drop-in

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Satellite clinics

POW continued to host satellite healthcare clinics, running alongside one of the weekly drop-in sessions. This included a sexual health clinic; a drugs clinic, which included access to general GP services; and a new assessment and referral clinic delivered by the Nottingham Recovery Network. It is understood that these clinics continued to be highly valued by clients and were a key feature in attracting them to the centre.

Client case work, crisis, and advocacy support

Over the year, 100 clients received one-to-one support, and more intensive case work support was conducted with 64 clients through 247 sessions. This support placed particular emphasis on addressing housing and homelessness issues, accessing community healthcare services, safety whilst working, money issues and benefits applications, and protecting clients from harm, including issues related to stalking and harassment, sexual violence and domestic abuse.

Partner organisations express high regard for POW's case working approach.

It is evident that the staff team worked hard to address clients' support needs, including active advocacy on their behalf with external services. However, they noted how complex and time-consuming it could be to address seemingly simple issues such as accessing birth certificates or proving local connections. Staff reported numerous barriers to achieving positive outcomes. This was particularly noted in relation to housing, reflecting a lack of housing stock, strict rules in supporting accommodation settings, and the chaotic nature of clients' lives. Finding the right balance between compassionate understanding and promoting pragmatic personal responsibility could be challenging.

Progression

The Progression Worker had informal contact with 21 clients this year; 7 individuals engaged with structured one-to-one sessions. Emphasis was on one-to-one support, with a particular focus on helping clients to overcome practical life barriers similar to those covered in broader casework support. Considerable effort was put into sustaining the progression group over the last year. The Progression Worker introduced a range of more general activities related to health and wellbeing to encourage engagement.

Broader activities and developments

Group activities and events - The team continued to deliver a number of social and cultural activities over the year, including wellbeing days aimed at promoting clients' self-care and self-esteem. Several volunteer-led group activities, including a gardening group and an art therapy group, were also run, which were well received and well attended by clients. The team would like to run more of this type of activity in the future.

Co-production - The team continued to engage clients in co-production activities, but on a smaller scale from previous years. This included a monthly consultation question.

POW Nottingham

Trustees' Report

Volunteering - Five volunteers supported a variety of functions at POW over the year. The staff team noted that volunteer engagement had been significant but sporadic, a challenge that was overcome when a member of staff had clearly defined responsibilities for volunteer support.

Supporting students - The POW team have continued to take part in activities to engage Nottingham's student population, with a view to sharing information and raising awareness of POW services, if on a reduced scale from previous years.

Awareness raising - The team continued to attend a number of community awareness-raising activities this year. The CEO attended a significant number of local and national strategic meetings and events over the year. Partner organisations have stressed that they would welcome POW expanding its strategic influence and impact.

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POW Nottingham

Trustees' Report

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Financial review

POW ended the FY 2024-2025 in a healthy surplus. This was due to the diversification of grant funding and one-off donations. Expenditure led to service expansion. POW is proud as the team grew and services expanded.

3 risks were identified in the Financial Year

- 1: over reliance on short term grants (not changed). How we expand the reach
- 2: service-user complexity. The need for staff welfare and safety
- 3: concerns at high level policy and funding

Overall, this was a good year with evidence of great service delivery despite the rise in complexity and service user delivery

Policy on reserves

POW policy is to operate with a reserve balance that will support POW for a four month period in a fluid funding environment. Lottery funding ends in Sept 2025 so the surplus helps support this.

POW Nottingham

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of POW Nottingham for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

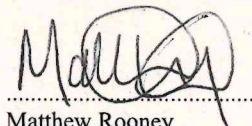
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on and signed on its behalf by:



Matthew Rooney
Trustee

POW Nottingham

Independent Examiner's Report to the trustees of POW Nottingham ('the Company')

Independent examiner's report to the trustees of POW Nottingham ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

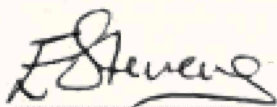
Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Public Finance and Accountancy (CIPFA), which is one of the listed bodies.

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

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

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



Eva Stevens, BSc, CPFA, employee of Community Accounting Plus
member of the Chartered Institute of Public Finance and Accountancy (CIPFA)

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

16/12/2025

Date:.....

POW Nottingham

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	74,529	-	74,529	198,420
Charitable activities	3	5,048	360,901	365,949	330,702
Investment income	5	825	-	825	777
Total Income		<u>80,402</u>	<u>360,901</u>	<u>441,303</u>	<u>529,899</u>
Expenditure on:					
Charitable activities	6	(127,082)	(289,105)	(416,187)	(417,040)
Total Expenditure		<u>(127,082)</u>	<u>(289,105)</u>	<u>(416,187)</u>	<u>(417,040)</u>
Net (expenditure)/income		(46,680)	71,796	25,116	112,859
Transfers between funds		(55)	55	-	-
Net movement in funds		(46,735)	71,851	25,116	112,859
Reconciliation of funds					
Total funds brought forward		<u>369,578</u>	<u>21,974</u>	<u>391,552</u>	<u>278,693</u>
Total funds carried forward	16	<u>322,843</u>	<u>93,825</u>	<u>416,668</u>	<u>391,552</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 16.

The notes on pages 14 to 24 form an integral part of these financial statements.

POW Nottingham

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	198,420	-	198,420
Charitable activities	3	469	330,233	330,702
Investment income	5	777	-	777
Total income		<u>199,666</u>	<u>330,233</u>	<u>529,899</u>
Expenditure on:				
Charitable activities	6	<u>(61,816)</u>	<u>(355,224)</u>	<u>(417,040)</u>
Total expenditure		<u>(61,816)</u>	<u>(355,224)</u>	<u>(417,040)</u>
Net income/(expenditure)		<u>137,850</u>	<u>(24,991)</u>	<u>112,859</u>
Net movement in funds		137,850	(24,991)	112,859
Reconciliation of funds				
Total funds brought forward		<u>231,728</u>	<u>46,965</u>	<u>278,693</u>
Total funds carried forward	16	<u>369,578</u>	<u>21,974</u>	<u>391,552</u>

The notes on pages 14 to 24 form an integral part of these financial statements.

POW Nottingham

(Registration number: 06675269)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	9	1,906	12,336
Cash at bank and in hand		<u>426,307</u>	<u>384,901</u>
		428,213	397,237
Creditors: Amounts falling due within one year	10	<u>(11,545)</u>	<u>(5,685)</u>
Net assets		<u>416,668</u>	<u>391,552</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	93,825	21,974
Unrestricted income funds			
Unrestricted funds		<u>322,843</u>	<u>369,578</u>
Total funds	16	<u>416,668</u>	<u>391,552</u>

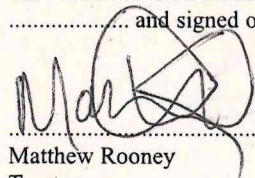
For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 11 to 24 were approved by the trustees, and authorised for issue on and signed on their behalf by:


Matthew Rooney
Trustee

The notes on pages 14 to 24 form an integral part of these financial statements.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

POW Nottingham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class

IT equipment

General equipment

Depreciation method and rate

33.3% on a straight line basis

20% on a straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	25,000	25,000	148,037
Donations from individuals	4,529	4,529	2,463
Grants, including capital grants;			
Government grants	45,000	45,000	47,920
	<u>74,529</u>	<u>74,529</u>	<u>198,420</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Grants & donations	-	360,901	360,901	330,013
Sales & fees	1,312	-	1,312	130
Sundry income	206	-	206	559
University placement	3,530	-	3,530	-
	<u>5,048</u>	<u>360,901</u>	<u>365,949</u>	<u>330,702</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Basis Yorkshire	-	26,955	26,955
Rosa Fund	-	25,000	25,000
Places for People	-	4,200	4,200
Charles Hayward Foundation	-	25,000	25,000
Lloyds	25,000	-	25,000
Groundworks	-	200	200
Nottinghamshire police	-	17,114	17,114
Screwfix Foundation	-	4,100	4,100
Sundry donations	2,616	-	2,616
Boots	-	10,000	10,000
The Henry Smith Charitable Trust	-	32,900	32,900
Nottingham City Council	-	10,031	10,031
University of Nottingham	-	1,815	1,815
NHS Nottingham City CCG	45,000	7,332	52,332
The National Lottery	-	128,201	128,201
Hawley & Rogers	1,913	-	1,913
NCC Trade cred	-	62,053	62,053
J N Derbyshire	-	3,000	3,000
The Thomas Farr Charity	-	3,000	3,000
	<u>74,529</u>	<u>360,901</u>	<u>435,430</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>825</u>	<u>825</u>	<u>777</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Accounting & professional fees	4,751	7,356	12,107	10,770
Activities & events	-	-	-	6,927
Advertising & marketing	-	1,324	1,324	4,555
Bank charges	1,476	343	1,819	1,269
Cleaning & hygiene	2,824	2,617	5,441	4,574
Client activities	1,718	5,890	7,608	-
Database, website & IT, telephone	205	155	360	8,668
Evaluations	-	3,150	3,150	3,050
Equipment, repairs & maintenance	8,009	8,454	16,463	17,439
Harm minimisation	706	3,340	4,046	6,752
Hospitality, donations & gifts	2,256	187	2,443	2,192
Insurance	2,140	448	2,588	2,247
Membership & subscriptions	623	706	1,329	1,925
Printing, stationery & postage	320	722	1,042	1,542
Rent, rates & bins	16,087	21,431	37,518	33,111
Outreach supplies & van	1,997	2,048	4,045	17,311
Sundry expenditure	416	528	944	605
Telephone & internet	-	5,223	5,223	-
Volunteer expenses	225	723	948	1,033
Wages, NI & pension	68,549	224,460	293,009	279,430
Other staff costs	14,757	-	14,757	13,580
Trustee expenses	23	-	23	60
	<u>127,082</u>	<u>289,105</u>	<u>416,187</u>	<u>417,040</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2025 £	2024 £
Independent examination	1,680	1,400
Other financial services	1,400	5,839
	<u>3,080</u>	<u>7,239</u>

8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	264,894	250,317
Social security costs	17,128	19,516
Pension costs	10,987	9,597
	<u>293,009</u>	<u>279,430</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2025 No	2024 No
Average number of employees	<u>12</u>	<u>9</u>

Contributions to the employee pension schemes for the year totalled £10,987 (2024 - £9,597).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £Nil (2024 - £84,835).

9 Debtors

	2025 £	2024 £
Prepayments	<u>1,906</u>	<u>12,336</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	3,018	3,815
Other creditors	4,172	1,870
Accruals	4,355	-
	<u>11,545</u>	<u>5,685</u>

11 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2025 £	2024 £
Land and buildings		
Within one year	20,700	20,700
Between one and five years	46,447	67,147
	<u>67,147</u>	<u>87,847</u>

12 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

13 Related party transactions

There were no related party transactions in the year.

14 Taxation

The charity is a registered charity and is therefore exempt from corporation taxation.

15 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

16 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General fund	369,578	80,402	(127,082)	(55)	322,843
Restricted funds					
EmPOWER fund	8,195	108,301	(112,278)	-	4,218
Awards for All	-	19,900	(12,139)	-	7,761
Boots Salaries	-	10,000	(3,890)	-	6,110
Henry Smith	5,521	32,900	(31,823)	-	6,598
Changing Futures	2,246	44,286	(38,032)	-	8,500
POW's Safeguarding Project	440	11,765	(12,229)	24	-
J N Derbyshire	-	3,000	(1,616)	-	1,384
Bupa	-	200	(231)	31	-
C Card Project	-	35,130	(35,130)	-	-
Fellow ship (Uon)	1,116	665	(1,781)	-	-
PCC Community Chest (outreach)	4,456	5,349	(9,805)	-	-
Art workshops (UoN)	-	1,150	(1,150)	-	-
Charles Hayward Crisis work	-	25,000	-	-	25,000
Places for People	-	700	(700)	-	-
ROSA Fund stands with us	-	25,000	(1,958)	-	23,042
SWISVA	-	26,955	(17,388)	-	9,567
Screwfix	-	4,100	(4,100)	-	-
Thomas Farr	-	3,000	(3,000)	-	-
Touchstone	-	3,500	(1,855)	-	1,645
Total restricted funds	<u>21,974</u>	<u>360,901</u>	<u>(289,105)</u>	<u>55</u>	<u>93,825</u>
Total funds	<u>391,552</u>	<u>441,303</u>	<u>(416,187)</u>	<u>-</u>	<u>416,668</u>

The transfers from the General fund to the BUPA fund and POW's Safeguarding restricted fund, were to cover the deficit on these activities.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

The specific purposes for which the funds are to be applied are as follows:

Empower fund - Supports the work of prevention, outreach and engagement and progression.

Awards 4 All - Funds the work of the Crisis Intervention Worker;

Boots - Funds our core services, including contributions to drop in and outreach.

Henry Smith fund - Supports the delivery of our core services, specifically drop in.

Changing Futures - Funds the work of the Specialist Violence Against Women and Girls Navigator.

POW's safeguarding project – This the PCC funding.

JN Derbyshire - Funds our core service, including contributions to drop in and outreach.

BUPA - Provided funding to improve our outside space, making a more therapeutic place for clients.

C Card - Contracts enables us to deliver the condom distribution scheme to 13-24 year olds in Nottingham City.

Fellowship (UOA) – Funding for the research project along side University of Nottingham.

Police and Crime Commissioner - Supports the work of the Police Liaison Worker, Outreach work and has funded the new outreach van.

Art work UoN - To covered tutor fees, costs of local travel for sex worker community design partners attending, training materials and feedback payments.

Charles Hayward - Funds the work of the Crisis Intervention Worker.

Places for people - Contributed to staff salaries to provide support to clients experiencing homelessness

SWINSVA - This was to cover the salary for the SWISVA project worker plus related costs and overheads.

Screwfix - Grant toward security improvement for the building.

Thomas far - Front line salaries to cover core services such as the Drop In Support Worker, Crisis Intervention, Police Liaison worker.

Touchstone - Front line salaries to cover core services such as the Drop In Support Worker, Crisis Intervention and Police Liaison worker.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General fund	231,728	199,666	(61,816)	369,578
Restricted				
Big Lottery Women & Girls fund	-	55,492	(55,492)	-
Crisis work fund	1,984	-	(1,984)	-
EmPOWER fund	9,252	108,301	(109,358)	8,195
Building repairs/maintenance	826	-	(826)	-
Awards for All	5,204	-	(5,204)	-
Boots Salaries	8,584	-	(8,584)	-
Henry Smith	5,994	30,250	(30,723)	5,521
Changing Futures	-	47,118	(44,872)	2,246
POW's Safeguarding Project	196	11,756	(11,512)	440
J N Derbyshire	2,002	-	(2,002)	-
Leicester Uni research	-	3,000	(3,000)	-
Safer Streets	5,245	9,759	(15,004)	-
SIPP	1,301	220	(1,521)	-
Thomas Farr	4,748	-	(4,748)	-
Wheatcrofts	1,629	-	(1,629)	-
Bupa	-	1,800	(1,800)	-
Clothworkers Foundation	-	10,000	(10,000)	-
COI (Salaries)	-	7,313	(7,313)	-
Fellow ship (Uon)	-	2,329	(1,213)	1,116
Outreach van (Notts PCC)	-	15,000	(15,000)	-
PCC Community Chest (outreach)	-	4,456	-	4,456
TNLCF Cost of living	-	23,439	(23,439)	-
Total restricted funds	<u>46,965</u>	<u>330,233</u>	<u>(355,224)</u>	<u>21,974</u>
Total funds	<u><u>278,693</u></u>	<u><u>529,899</u></u>	<u><u>(417,040)</u></u>	<u><u>391,552</u></u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Analysis of net assets between funds

	Unrestricted		2025
	General	Restricted	Total funds
	£	£	£
Current assets	334,388	93,825	428,213
Current liabilities	(11,545)	-	(11,545)
Total net assets	<u>322,843</u>	<u>93,825</u>	<u>416,668</u>
	Unrestricted		2024
	General	Restricted	Total funds
	£	£	£
Current assets	375,263	21,974	397,237
Current liabilities	(5,685)	-	(5,685)
Total net assets	<u>369,578</u>	<u>21,974</u>	<u>391,552</u>

Accounts

Company registration number: 06675269

Charity registration number: 1129979

POW Nottingham

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

POW Nottingham

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POW Nottingham

Reference and Administrative Details

Chairman	Corrine Miller
Trustees	Tarze Edwards-Small Corrine Miller Deirdre Bowen Heidi Barlow Chloe Philpott Natalie Dickinson Jonathan Worsley
Senior Management Team	Jessica Brannan, CEO Valerie Ross, Senior Manager
Registered Office	16 Independent Street Nottingham NG7 3LN
Company Registration Number	06675269
Charity Registration Number	1129979
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

POW Nottingham

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

Trustees and officers

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

Trustees:

Clive Shirland (resigned 27 February 2024)
Tarze Edwards-Small
Corrine Miller
Dr Larissa Sandy (resigned 5 July 2023)
Deirdre Bowen
Heidi Barlow (appointed 27 February 2024)
Chloe Philpott (appointed 27 February 2024)
Natalie Dickinson (appointed 15 July 2024)
Jonathan Worsley (appointed 15 July 2024)

Chairman: Corrine Miller

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 18/08/2008 and most recently amended 27/04/2009. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

The Committee of Management is made up of the members outlined within the charity information, and are "the directors" of the charity. They are appointed on an annual basis at the Annual General Meeting.

POW Nottingham is fortunate that it has a core of trustees with a wealth of experience. The directors represent a range of skills and knowledge that engenders informed and intelligent debate on the issues POW Nottingham faces for both now and the future.

Recruitment of new trustees is thorough and robust and designed to ensure that new trustees can add value to the organisation through the skill sets they possess.

POW Nottingham

Trustees' Report

Objectives and activities

Objects and aims

To preserve and protect good health, relieve financial hardship and advance education of those involved or who have been involved or are considering becoming involved in sex work by such means as the trustees determine including:

- A) providing sensitive, comprehensive and free drop-in and outreach services;
- B) providing advice, support and counselling on such matters as sexual health, reducing drug use, family planning, social support, lifestyle changes and exiting prostitution; and
- C) promoting awareness in the wider community and other voluntary and statutory agencies on all matters regarding sex work and drug use.

POW Nottingham

Trustees' Report

Objectives, strategies and activities

POW Nottingham is a non-profit voluntary organisation that is here to ensure the health, safety and well-being of sex workers and those at risk of being exploited.

"We will provide the tools to empower our service users to be safe, healthy and achieve positive lifestyle changes".

POW was launched in 1990, when local women from the sex worker community volunteered to train as researchers to assess health and intervention needs of sex worker's in a disadvantaged area of the City of Nottingham. The World Health Organisation and 'Nottingham Health Authority' (NHS Nottingham City) funded this research. Gaps in the provision of services were revealed and as a result, sources of advice and support for working prostitutes were created. Since that time POW has evolved into a robust independent peer led charitable company shaping and changing the nature of health and welfare provisions for these socially excluded people.

POW's core aims are to preserve and promote good health, relieve financial hardship, advance the education of those involved in sex work and support lifestyle changes from those who wish to exit sex work. To achieve these aims POW provides an array of services and successfully engages with a very chaotic, vulnerable and hard to reach client group. POW clients have complex support needs relating to issues surrounding sex work, including Class A drug and alcohol abuse, homelessness, violent and abusive experiences and mental and physical health issues.

Main activities to meet these needs are:

A Drop-in service providing:

- Individual Support Needs Assessments leading to outcomes-based Support Plans;
- One to one support sessions;
- Benefit advice;
- Provision of creative activities;
- Drug Treatment Clinics;
- Needle Exchange;
- Sexual Health and Contraception Clinics;
- Housing Clinic;
- Community Mental Health Clinic;
- Appointment options on a day when drop-in is closed for clients to access 1:1 casework support;
- Clothes Bank, laundry facilities, shower room, hot meals;
- Support and encouragement to access mainstream services;
- Advice and information on exiting sex work.

An Outreach service providing:

- Condom and rape alarm distribution;
- Outreach Sexual Health service;
- Flexible out-of-hours emergency support;
- Sauna and flat visits;
- Home visits;
- Hospital, rehab, and prison visits;
- Accompanied Court Appearances;
- Accompanied health, housing, and benefit appointments.

POW Nottingham

Trustees' Report

Public benefit

POW Nottingham's core role is reaching a client group not usually seen by mainstream services. In addition to helping sex workers achieve their basic needs, deal with and avoid personal crisis; POW's new evolved approach achieves a lasting impact on our service users, which includes helping sex workers to:

- progress out of sex work;
- make links and engage with the wider community.

Sharing best practice with other organisations has always been a key part of our working approach. This will develop further in the coming years sharing further learning from our delivery and evaluations. POW actively participates in working groups/forums to influence strategy, in particular the local Clinical Commissioning Group strategy, and the Nottinghamshire Crime and Drugs Partnership.

Satellite Services are provided by a range of professionals to augment the support provided by the staff and volunteers at POW Nottingham.

The provision of assertive outreach visits to identified hotspots in the local community is a core part of POW's services ensuring that clients involved in 'On Street' and 'Off Street' sex work are accessed and engage with essential health care services. These sessions are a vital way of accessing new and hard-to-reach clients whose lifestyles are too chaotic, impacting ability to access other services. As a result, POW is also able to encourage new clients to access the other services on offer at POW, as well as to make community mediations and referrals in order to re-engage clients with mainstream services.

Outreach has a long-term impact on engaging individuals with substance abuse issues in effective treatment; reducing adult re-offending rates; supporting victims of rape and violence; encouraging vulnerable individuals to achieve independent living; and providing on-going support to individuals committed to exiting sex work.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

POW Nottingham have continued with broad ranging services; adding extra services and expanding our partnership work to better meet the needs of vulnerable people in Nottingham.

We have strengthened relationships with a number of key agencies, including Sexual Assault Referral Centre, Homeless Health Team, The Wellbeing Hub, The Health Shop, Housing Aid, NHS Integrated Sexual Health Services, Community Mental Health Team, Juno, Notts SVSS, Universities, Nottingham Women's Centre and LGBTQ+ Network.

In 2023-2024 we worked with 273 individuals, many with complex needs. As a result of this 63 safeguarding concerns were raised and managed.

Harm minimisation remains a top priority for POW in line with our values and ethos. As such, in 2023-24 we distributed 11,586 condoms to on-street workers through our drop in and outreach sessions. We also distributed 12,960 condoms to off-street workers. As part of the City and County harm reduction strategy we supplied 95 packs of foil and 200 needle to individuals. Our internal POW drugs clinic was attended 116 times throughout the year, with 24 of our clients in receipt of a methadone or subutex prescription in order to reduce or abstain from drug use.

POW supported 50 clients with alcohol dependency, 76 individuals with an addiction to crack cocaine, and 65 individuals with an addiction to heroin. These are the most prominent concerns for our client cohort and the harm reduction work through our clinic and close partnership with agencies helps us to reduce risk for these clients.

POW Nottingham

Trustees' Report

In addition to harm minimisation we remain a key service for vulnerable men and women to maintain good physical and sexual health. Our sexual health clinic runs on a weekly basis, and our Off-Street Worker also support those working in saunas and flats to access self-testing, returning swabs to the sexual health clinic for testing.

In 2023-24 POW worked with 135 active sex workers, 37 inactive, 5 who have recently exited, 9 who have returned and 79 who did not want to disclose their sex working status. During the year 53 discussions took place around wanting support with progression or exiting sex work.

In 2023-24 we continued our weekly partnerships with homeless health clinic, and community mental health. We also held additional clinics testing for blood born viruses, such as HIV/Hep testing.

POW has worked with 143 professionals on 1031 occasions to support clients, and demonstrating increased need for partnership working.

Another top priority for POW remains safety for sex workers and those at risk. To this end we supported 48 individuals who reported an assault and individuals who reported the offence to the police. We discuss domestic abuse with 43 individuals and made relevant referrals.

Housing and maintaining housing remains precarious for many of our vulnerable clients, with it being discussed with 92 individuals this year. Our current information suggests that 36 POW clients have no fixed abode, 8 are street homeless and 7 living in hostels.

Throughout the year POW supported 59 people in crisis. This includes work with multi-agency teams around safeguarding, homelessness, probation, criminal justice, benefits, debt, drug addition, and mental and physical health.

Our STEP project has worked with 24 young people, with 18 receiving intense support around the issues they are facing, such as sexual and criminal exploitation.

We have been part of the national Safer Inhalation Pipes Project (SIPP) during this last year, completing surveys with services users to gather information around their crack use and the impact on their health. We have then provided 33 people with clean crack pipes kits and are now in the stage of gathering further health information after the intervention.

POW was also awarded the C Card tender by Nottingham City Council, which entails delivering the condom distribution scheme to 13-24 year olds in Nottingham City. This has grown our profile and got our names out to new networks.

We purchased a new outreach van in October, which has allowed a more reliable outreach service to our clients.

Our bid to BUPA and Clothworkers were successful and has resulted in important improvements to our heating system and garden, benefiting both clients and staff.

POW now delivers training about working with sex workers to all new police officers in Nottinghamshire Police. This has meant we can provide further understanding to barriers such as stigma, criminalisation and addiction.

Throughout the year we have worked closely with the University of Nottingham on 'Creating Opportunities for Sex Worker Justice', developing a new reporting tool for sex workers to report crimes. We are continuing this working into the next financial year.

Our Business Plan has been reviewed during this period, this will help us to identify and clarify our aims over the next 5 years.

POW Nottingham

Trustees' Report

We have continued to network, attending events, inputting to local and national strategy, creating new partnerships, and promoting the work of POW.

Financial review

POW Nottingham will see a surplus this year, due to the timing of grant payments, staff shortage, and a generous donation from East Midlands Sexual Health in the wake of their services closing. Going forward we now have a nearly full staff team and we envisage that our income and outgoings will be in line. Our position is comfortable going into the next financial year.

Policy on reserves

POW's policy is to operate with a reserve balance that will support POW for a four month period in a fluid funding environment.

POW Nottingham

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of POW Nottingham for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

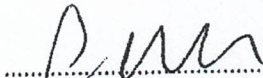
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 11/12/24 and signed on its behalf by:


.....
Corrine Miller
Chairman and trustee

POW Nottingham

Independent Examiner's Report to the trustees of POW Nottingham ('the Company')

Independent examiner's report to the trustees of POW Nottingham ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2024.

Responsibilities and basis of report

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

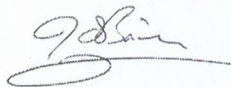
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies. I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

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

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



.....
John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 13.12.2024
.....

POW Nottingham

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	2	198,420	-	198,420	110,411
Charitable activities	3	469	330,233	330,702	221,912
Other trading activities	5	-	-	-	735
Investment income	6	777	-	777	253
Total Income		<u>199,666</u>	<u>330,233</u>	<u>529,899</u>	<u>333,311</u>
Expenditure on:					
Charitable activities	7	<u>(61,816)</u>	<u>(355,224)</u>	<u>(417,040)</u>	<u>(259,497)</u>
Total Expenditure		<u>(61,816)</u>	<u>(355,224)</u>	<u>(417,040)</u>	<u>(259,497)</u>
Net income/(expenditure)		<u>137,850</u>	<u>(24,991)</u>	<u>112,859</u>	<u>73,814</u>
Net movement in funds		137,850	(24,991)	112,859	73,814
Reconciliation of funds					
Total funds brought forward		<u>231,728</u>	<u>46,965</u>	<u>278,693</u>	<u>204,879</u>
Total funds carried forward	17	<u><u>369,578</u></u>	<u><u>21,974</u></u>	<u><u>391,552</u></u>	<u><u>278,693</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 17.

The notes on pages 13 to 22 form an integral part of these financial statements.

POW Nottingham

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	110,411	-	110,411
Charitable activities	3	2,128	219,784	221,912
Other trading activities	5	735	-	735
Investment income	6	253	-	253
Total income		<u>113,527</u>	<u>219,784</u>	<u>333,311</u>
Expenditure on:				
Charitable activities	7	<u>(39,392)</u>	<u>(220,105)</u>	<u>(259,497)</u>
Total expenditure		<u>(39,392)</u>	<u>(220,105)</u>	<u>(259,497)</u>
Net income/(expenditure)		<u>74,135</u>	<u>(321)</u>	<u>73,814</u>
Net movement in funds		74,135	(321)	73,814
Reconciliation of funds				
Total funds brought forward		<u>157,593</u>	<u>47,286</u>	<u>204,879</u>
Total funds carried forward	17	<u><u>231,728</u></u>	<u><u>46,965</u></u>	<u><u>278,693</u></u>

The notes on pages 13 to 22 form an integral part of these financial statements.

POW Nottingham

(Registration number: 06675269)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Current assets			
Debtors	10	12,336	3,265
Cash at bank and in hand		<u>384,901</u>	<u>281,391</u>
		397,237	284,656
Creditors: Amounts falling due within one year	11	<u>(5,685)</u>	<u>(5,963)</u>
		<u>391,552</u>	<u>278,693</u>
Net assets			
Funds of the charity:			
Restricted income funds			
Restricted funds	17	21,974	46,965
Unrestricted income funds			
Unrestricted funds		<u>369,578</u>	<u>231,728</u>
Total funds	17	<u>391,552</u>	<u>278,693</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 10 to 22 were approved by the trustees, and authorised for issue on 11/12/24 and signed on their behalf by:

.....
Corrine Miller
Chairman and trustee

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

POW Nottingham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

Under the exemption available to smaller charities the Board of Trustees has chosen not to include a Statement of Cash Flows within the financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2024

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
IT equipment	33.3% on a straight line basis
General equipment	20% on a straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2024

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	148,037	148,037	27,250
Donations from individuals	2,463	2,463	2,022
Grants, including capital grants;			
Government grants	47,920	47,920	45,100
Grants from other charities	-	-	36,039
	<u>198,420</u>	<u>198,420</u>	<u>110,411</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Grants & donations	-	330,013	330,013	219,784
Sales & fees	130	-	130	1,774
Sundry income	339	220	559	354
	<u>469</u>	<u>330,233</u>	<u>330,702</u>	<u>221,912</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2024

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Big lottery	-	108,301	108,301
Clothworkers Foundation	-	10,000	10,000
Donations	2,463	-	2,463
DWP	1,933	-	1,933
East Midlands Sex	72,467	-	72,467
Garfield Weston	30,000	-	30,000
Groundworks	-	1,800	1,800
Lloyds	25,000	-	25,000
Matthew Good Foundation	500	-	500
NHS Nottingham City CCG	45,000	-	45,000
Nottingham City Council	-	102,610	102,610
The Henry Smith Charitable Trust	-	30,250	30,250
Nottingham Women's Centre	-	7,313	7,313
Notts Police	-	40,971	40,971
The Lady Hind Trust	-	3,000	3,000
The National Lottery CF	20,070	23,439	43,509
University of Karni	295	-	295
University of Nottingham	692	2,329	3,021
	<u>198,420</u>	<u>330,013</u>	<u>528,433</u>

5 Income from other trading activities

	Total funds £	Total 2023 £
Local fundraising and street collection income	-	735
	<u>-</u>	<u>735</u>

6 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>777</u>	<u>777</u>	<u>253</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2024

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Accounting & professional fees	4,500	6,270	10,770	14,908
Activities & events	403	6,524	6,927	2,343
Advertising & marketing	-	4,555	4,555	523
Bank charges	1,041	228	1,269	1,060
Cleaning & hygiene	2,732	1,842	4,574	3,955
Database, website & IT, telephone	123	8,545	8,668	4,361
Evaluations	725	2,325	3,050	1,600
Equipment, repairs & maintenance	137	17,302	17,439	8,630
Hospitality, donations & gifts	884	1,308	2,192	1,783
Harm minimisation	371	6,381	6,752	2,980
Insurance	1,727	520	2,247	2,117
Membership & subscriptions	671	1,254	1,925	909
Printing, stationery & postage	263	1,279	1,542	446
Rent, rates & bins	12,787	20,324	33,111	23,218
Outreach supplies & van	10	17,301	17,311	1,992
Sundry expenditure	-	605	605	576
Utilities	-	-	-	6,742
Volunteer expenses	36	997	1,033	842
Wages, NI & pension	30,470	248,960	279,430	169,785
Other staff costs	4,886	8,694	13,580	10,727
Trustee expenses	50	10	60	-
	<u>61,816</u>	<u>355,224</u>	<u>417,040</u>	<u>259,497</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2024 £	2023 £
Independent examination	1,400	1,270
Other financial services	5,839	1,928
	<u>7,239</u>	<u>3,198</u>

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	250,317	150,893
Social security costs	19,516	12,000
Pension costs	9,597	6,892
	<u>279,430</u>	<u>169,785</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2024 No	2023 No
Average number of employees	<u>9</u>	<u>9</u>

Contributions to the employee pension schemes for the year totalled £9,597 (2023 - £6,892).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £84,835 (2023 - £72,442).

10 Debtors

	2024 £	2023 £
Prepayments	12,336	2,890
Other debtors	-	375
	<u>12,336</u>	<u>3,265</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	3,815	4,168
Other creditors	1,870	1,764
Accruals	-	31
	<u>5,685</u>	<u>5,963</u>

12 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2024 £	2023 £
Land and buildings		
Within one year	20,700	20,700
Between one and five years	41,400	62,100
After five years	<u>25,747</u>	<u>46,447</u>
	<u>87,847</u>	<u>129,247</u>

13 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

14 Related party transactions

There were no related party transactions in the year.

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

16 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General fund	231,728	199,666	(61,816)	369,578
Restricted funds				
Big Lottery Women & Girls fund	-	55,492	(55,492)	-
Crisis work fund	1,984	-	(1,984)	-
EmPOWer fund	9,252	108,301	(109,358)	8,195
Building repairs/maintenance	826	-	(826)	-
Awards for All	5,204	-	(5,204)	-
Boots Salaries	8,584	-	(8,584)	-
Henry Smith	5,994	30,250	(30,723)	5,521
Changing Futures	-	47,118	(44,872)	2,246
POW's Safeguarding Project	196	11,756	(11,512)	440
J N Derbyshire	2,002	-	(2,002)	-
Leicester Uni research	-	3,000	(3,000)	-
Safer Streets	5,245	9,759	(15,004)	-
SIPP	1,301	220	(1,521)	-
Thomas Farr	4,748	-	(4,748)	-
Wheatcrofts	1,629	-	(1,629)	-
Bupa	-	1,800	(1,800)	-
Clothworkers Foundation	-	10,000	(10,000)	-
COI (Salaries)	-	7,313	(7,313)	-
Fellow ship (Uon)	-	2,329	(1,213)	1,116
Outreach van (Notts PCC)	-	15,000	(15,000)	-
PCC Community Chest (outreach)	-	4,456	-	4,456
TNLCF Cost of living	-	23,439	(23,439)	-
Total restricted funds	<u>46,965</u>	<u>330,233</u>	<u>(355,224)</u>	<u>21,974</u>
Total funds	<u><u>278,693</u></u>	<u><u>529,899</u></u>	<u><u>(417,040)</u></u>	<u><u>391,552</u></u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2024

The specific purposes for which the funds are to be applied are as follows:

Empower fund supports the work of prevention, outreach and engagement and progression;
 Henry Smith fund supports the delivery of our core services, specifically drop in;
 Police and Crime Commissioner supports the work of the Police Liaison Worker;
 Safer Streets supports the delivery of our street outreach work;
 Communities of Identity was received as part of a consortium bid to fund creative art and personal development activities;
 Awards 4 All funds the work of the Crisis Intervention Worker;
 Boots funds our core services, including contributions to drop in and outreach;
 Changing Futures fund the work of the Specialist Violence Against Women and Girls Navigator;
 Charles Hayward funds the work of the Crisis Intervention Worker;
 JN Derbyshire funds our core service, including contributions to drop in and outreach;
 Thomas Farr funds our core services, including contributions to drop in and outreach;
 Wheatcroft funds the work of the Crisis Intervention Worker;
 Leicester University funds was to support a 12 week progression group;
 Safer Inhalation Pipes Scheme funding will support the pilot project of providing clean crack pipes to crack users in Nottingham and monitoring improved health outcomes;
 Crisis work - funds the intervention worker role;
 Building repairs/ maintenance – variety of tools, materials and trades people to complete maintenance on the building;
 POW's safeguarding project – This the PCC funding;
 BUPA – Grant toward the garden Clothworkers foundation – Grant to install new heating system;
 COI (Salaries) – Communities of Identity funding;
 Fellowship (UOA) – Funding for the research project along side University of Nottingham;
 TNLCF cost of living – The National Lottery Community Fund.

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General				
General fund	157,593	113,528	(39,393)	231,728
Restricted				
Communities of Identity	1,744	-	(1,744)	-
Help through Crisis fund	402	-	(402)	-
Crisis work fund	18,616	-	(16,632)	1,984
EmPOWER fund	24,434	109,111	(124,293)	9,252
Building repairs/maintenance	1,670	-	(844)	826
Awards for All	-	9,950	(4,746)	5,204
Boots Salaries	-	9,653	(1,069)	8,584
VRF fund	420	-	(420)	-
Henry Smith	-	14,500	(8,506)	5,994
Changing Futures	-	35,480	(35,480)	-
POW's Safeguarding Project	-	11,756	(11,560)	196
J N Derbyshire	-	4,000	(1,998)	2,002

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Leicester Uni research	-	3,983	(3,983)	-
Safer Streets	-	10,049	(4,804)	5,245
SIPP	-	1,301	-	1,301
Thomas Farr	-	5,000	(252)	4,748
Wheatcrofts	-	5,000	(3,371)	1,629
Total restricted funds	<u>47,286</u>	<u>219,783</u>	<u>(220,104)</u>	<u>46,965</u>
Total funds	<u>204,879</u>	<u>333,311</u>	<u>(259,497)</u>	<u>278,693</u>

18 Analysis of net assets between funds

	Unrestricted		2024 Total funds £
	General £	Restricted £	
Current assets	375,263	21,974	397,237
Current liabilities	(5,685)	-	(5,685)
Total net assets	<u>369,578</u>	<u>21,974</u>	<u>391,552</u>
	Unrestricted		2023 Total funds £
	General £	Restricted £	
Current assets	237,691	46,965	284,656
Current liabilities	(5,963)	-	(5,963)
Total net assets	<u>231,728</u>	<u>46,965</u>	<u>278,693</u>

POW NOTTINGHAM

England & Wales - Charity number 1129979

Accounts

Company registration number: 06675269

Charity registration number: 1129979

POW Nottingham

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

POW Nottingham

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POW Nottingham

Reference and Administrative Details

Trustees	Clive Shirland Tarze Edwards-Small Corrine Miller Dr Larissa Sandy Deirdre Bowen
Senior Management Team	Jessica Brannan, CEO Valerie Ross, Senior Manager
Registered Office	16 Independent Street Nottingham NG7 3LN
Company Registration Number	06675269
Charity Registration Number	1129979
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

POW Nottingham

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Trustees and officers

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

Trustees:	Clive Shirland
	Tarze Edwards-Small
	Corrine Miller
	Yvonne Lovett (resigned 13 October 2022)
	Dr Larissa Sandy
	Deirdre Bowen (appointed 13 October 2022)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 18/08/2008 and most recently amended 27/04/2009. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

The Committee of Management is made up of the members outlined within the charity information, and are “the directors” of the charity. They are appointed on an annual basis at the Annual General Meeting.

POW Nottingham is fortunate that it has a core of trustees with a wealth of experience. The directors represent a range of skills and knowledge that engenders informed and intelligent debate on the issues POW Nottingham faces for both now and the future.

Recruitment of new trustees is thorough and robust and designed to ensure that new trustees can add value to the organisation through the skill sets they possess.

Objectives and activities

Objects and aims

To preserve and protect good health, relieve financial hardship and advance education of those involved or who have been involved or are considering becoming involved in sex work by such means as the trustees determine including:

- A) providing sensitive, comprehensive and free drop-in and outreach services;
- B) providing advice, support and counselling on such matters as sexual health, reducing drug use, family planning, social support, lifestyle changes and exiting prostitution; and
- C) promoting awareness in the wider community and other voluntary and statutory agencies on all matters regarding sex work and drug use.

POW Nottingham

Trustees' Report

Objectives, strategies and activities

POW Nottingham is a non-profit voluntary organisation that is here to ensure the health, safety and well-being of sex workers and those at risk of being exploited.

"We will provide the tools to empower our service users to be safe, healthy and achieve positive lifestyle changes".

POW was launched in 1990, when local women from the sex worker community volunteered to train as researchers to assess health and intervention needs of sex worker's in a disadvantaged area of the City of Nottingham. The World Health Organisation and 'Nottingham Health Authority' (NHS Nottingham City) funded this research. Gaps in the provision of services were revealed and as a result, sources of advice and support for working prostitutes were created. Since that time POW has evolved into a robust independent peer led charitable company shaping and changing the nature of health and welfare provisions for these socially excluded people.

POW's core aims are to preserve and promote good health, relieve financial hardship, advance the education of those involved in sex work and support lifestyle changes from those who wish to exit sex work. To achieve these aims POW provides an array of services and successfully engages with a very chaotic, vulnerable and hard to reach client group. POW clients have complex support needs relating to issues surrounding sex work, including Class A drug and alcohol abuse, homelessness, violent and abusive experiences and mental and physical health issues.

Main activities to meet these needs are:

A Drop-in service providing:

- Individual Support Needs Assessments leading to outcomes-based Support Plans;
- One to one support sessions;
- Benefit advice;
- Provision of creative activities;
- Drug Treatment Clinics;
- Needle Exchange;
- Sexual Health and Contraception Clinics;
- Housing Clinic;
- Community Mental Health Clinic;
- Appointment options on a day when drop-in is closed for clients to access 1:1 casework support;
- Clothes Bank, laundry facilities, shower room, hot meals;
- Support and encouragement to access mainstream services;
- Advice and information on exiting sex work.

An Outreach service providing:

- Condom and rape alarm distribution;
- Outreach Sexual Health service;
- Flexible out-of-hours emergency support;
- Sauna and flat visits;
- Home visits;
- Hospital, rehab, and prison visits;
- Accompanied Court Appearances;
- Accompanied health, housing, and benefit appointments.

POW Nottingham

Trustees' Report

Public benefit

POW Nottingham's core role is reaching a client group not usually seen by mainstream services. In addition to helping sex workers achieve their basic needs, deal with and avoid personal crisis; POW's new evolved approach achieves a lasting impact on our service users, which includes helping sex workers to:

- progress out of sex work;
- make links and engage with the wider community.

Sharing best practice with other organisations has always been a key part of our working approach. This will develop further in the coming years sharing further learning from our delivery and evaluations. POW actively participates in working groups/forums to influence strategy, in particular the local Clinical Commissioning Group strategy, and the Nottinghamshire Crime and Drugs Partnership.

Satellite Services are provided by a range of professionals to augment the support provided by the staff and volunteers at POW Nottingham.

The provision of assertive outreach visits to identified hotspots in the local community is a core part of POW's services ensuring that clients involved in 'On Street' and 'Off Street' sex work are accessed and engage with essential health care services. These sessions are a vital way of accessing new and hard-to-reach clients whose lifestyles are too chaotic, impacting ability to access other services. As a result, POW is also able to encourage new clients to access the other services on offer at POW, as well as to make community mediations and referrals in order to re-engage clients with mainstream services.

Outreach has a long-term impact on engaging individuals with substance abuse issues in effective treatment; reducing adult re-offending rates; supporting victims of rape and violence; encouraging vulnerable individuals to achieve independent living; and providing on-going support to individuals committed to exiting sex work.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

POW Nottingham have continued with broad ranging services; adding extra services and expanding our partnership work to better meet the needs of vulnerable people in Nottingham.

We have strengthened relationships with a number of key agencies, including Sexual Assault Referral Centre, Homeless Health Team, The Wellbeing Hub, The Health Shop, Housing Aid, NHS Integrated Sexual Health Services, Community Mental Health Team, Juno, Notts SVSS, Universities, Nottingham Women's Centre and LGBTQ+ Network.

In 2022-2023 we worked with 318 individuals, many with complex needs. As a result of this 54 safeguarding concerns were raised and managed.

Harm minimisation remains a top priority for POW in line with our values and ethos. As such, in 2022-23 we distributed 9,834 condoms to on-street workers through our drop in and outreach sessions. We also distributed 17,400 condoms to off-street workers. As part of the City and County harm reduction strategy we supplied 307 packs of foil and 740 needle to individuals. Our internal POW drugs clinic was attended 140 times throughout the year, with 47 of our clients in receipt of a methadone or subutex prescription in order to reduce or abstain from drug use.

POW supported 45 clients with alcohol dependency, 79 individuals with an addiction to crack cocaine, and 70 individuals with an addiction to heroin. These are the most prominent concerns for our client cohort and the harm reduction work through our clinic and close partnership with agencies helps us to reduce risk for these clients. Within POW we have 101 clients classed as chaotic (multiple needs including drug addiction, homelessness, mental or physical health needs), 79 'stable' clients, and 138 who do not fit under either category.

POW Nottingham

Trustees' Report

In addition to harm minimisation we remain a key service for vulnerable men and women to maintain good physical and sexual health. Our sexual health clinic runs on a weekly basis, and our Off-Street Worker also support those working in saunas and flats to access self-testing, returning swabs to the sexual health clinic for testing.

In 2022-23 POW worked with 140 active sex workers, 40 inactive, 12 how have recently exited, 11 who have returned and 112 who did not want to disclose their sex working status. During the year 128 discussions took place around wanting support with progression or exiting sex work.

In 2022-23 we continued our weekly partnerships with homeless health clinic, community mental health, and Housing Aid. We also held additional clinics testing for blood born viruses, such as HIV/Hep testing.

POW has worked with 129 professionals on 1117 occasions to support clients, and demonstrating increased partnership working.

Another top priority for POW remains safety for sex workers and those at risk. To this end we supported 32 individuals who reported a sexually violent offence and 24 individuals who reported the offence to the police. We discuss domestic abuse with 43 individuals and made relevant referrals.

Housing and maintaining housing remains precarious for many of our vulnerable clients, with it being discussed with 105 individuals this year. Our current information suggests that 33 POW clients have no fixed abode, 5 are street homeless and 8 living in hostels.

Throughout the year POW supported 80 people in crisis. This includes work with multi-agency teams around safeguarding, homelessness, probation, criminal justice, benefits, debt, drug addition, and mental and physical health.

In the last year we have continued to strengthen our work with the LGBTQ+ community, organising an upcoming knowledge swap with the LGBTQ+ Network. We had a lived experience volunteer offering support with our Netreach on LGBTQ+ specific online sites to sell sex. We have plans next year to evaluation our reach to the community and reflect on any gaps or further work we need to do.

We have continued to work closely with both universities, attending Freshers events, 'SHAG' week, and offering a further specialist event at University of Nottingham, and specific training at Nottingham Trent University.

Our RAiSE project working with young people is to now include young men as well as women, and look at all types of exploitation. There have been 47 young people engage with the service and 15 of those receive intense support around the issues they are facing.

POW Nottingham

Trustees' Report

Financial review

POW Nottingham will see a surplus this year, mainly due to the timing of grant payments but also due to staff shortage, especially during the first half of the year. Going forward we now have a nearly full staff team and we envisage that our income and outgoings will be in line. Our position is comfortable going into the next financial year.

Policy on reserves

POW's policy is to operate with a reserve balance that will support POW for a four month period in a fluid funding environment.

Principal risks and uncertainties

Funding issues

It is an increasingly difficult funding climate for the third sector due to the cost of living crisis. Along with an increased demand on services and increased running costs to POW.

POW Nottingham

Trustees' Report

Statement of Responsibilities

The trustees (who are also the directors of POW Nottingham for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on ~~18.12.2023~~ and signed on its behalf by:



Clive Shirland
Trustee



Corrine Miller
Trustee

POW Nottingham

Independent Examiner's Report to the trustees of POW Nottingham ('the Company')

Independent examiner's report to the trustees of POW Nottingham ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

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

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



John O'Brien MSc, FAIA, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 18.12.2023

POW Nottingham

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	2	110,411	-	110,411	103,188
Charitable activities	3	2,128	219,784	221,912	135,608
Other trading activities	5	735	-	735	-
Investment income	6	253	-	253	6
Total Income		<u>113,527</u>	<u>219,784</u>	<u>333,311</u>	<u>238,802</u>
Expenditure on:					
Charitable activities	7	<u>(39,392)</u>	<u>(220,105)</u>	<u>(259,497)</u>	<u>(314,723)</u>
Total Expenditure		<u>(39,392)</u>	<u>(220,105)</u>	<u>(259,497)</u>	<u>(314,723)</u>
Net income/(expenditure)		<u>74,135</u>	<u>(321)</u>	<u>73,814</u>	<u>(75,921)</u>
Net movement in funds		74,135	(321)	73,814	(75,921)
Reconciliation of funds					
Total funds brought forward		<u>157,593</u>	<u>47,286</u>	<u>204,879</u>	<u>280,800</u>
Total funds carried forward	12	<u><u>231,728</u></u>	<u><u>46,965</u></u>	<u><u>278,693</u></u>	<u><u>204,879</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 12.

The notes on pages 12 to 21 form an integral part of these financial statements.

POW Nottingham

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	103,188	-	103,188
Charitable activities	3	851	134,757	135,608
Investment income	6	6	-	6
Total income		<u>104,045</u>	<u>134,757</u>	<u>238,802</u>
Expenditure on:				
Charitable activities	7	<u>(107,850)</u>	<u>(206,873)</u>	<u>(314,723)</u>
Total expenditure		<u>(107,850)</u>	<u>(206,873)</u>	<u>(314,723)</u>
Net expenditure		(3,805)	(72,116)	(75,921)
Transfers between funds		<u>(356)</u>	<u>356</u>	<u>-</u>
Net movement in funds		(4,161)	(71,760)	(75,921)
Reconciliation of funds				
Total funds brought forward		<u>161,754</u>	<u>119,046</u>	<u>280,800</u>
Total funds carried forward	12	<u><u>157,593</u></u>	<u><u>47,286</u></u>	<u><u>204,879</u></u>

The notes on pages 12 to 21 form an integral part of these financial statements.

POW Nottingham

(Registration number: 06675269) Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Current assets			
Debtors	10	3,265	1,862
Cash at bank and in hand		<u>281,391</u>	<u>214,978</u>
		284,656	216,840
Creditors: Amounts falling due within one year	11	<u>(5,963)</u>	<u>(11,961)</u>
Net assets		<u>278,693</u>	<u>204,879</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	12	46,965	47,286
Unrestricted income funds			
Unrestricted funds		<u>231,728</u>	<u>157,593</u>
Total funds	12	<u>278,693</u>	<u>204,879</u>

For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 18.12.2023... and signed on their behalf by:


Clive Shirland
Trustee


Corrine Miller
Trustee

The notes on pages 12 to 21 form an integral part of these financial statements.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

POW Nottingham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2023

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
IT equipment	33.3% on a straight line basis
General equipment	20% on a straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2023

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	27,250	27,250	3,688
Donations from individuals	2,022	2,022	-
Grants, including capital grants;			
Government grants	45,100	45,100	45,000
Grants from other charities	36,039	36,039	54,500
	<u>110,411</u>	<u>110,411</u>	<u>103,188</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Grants & donations	-	219,784	219,784	134,757
Sales & fees	1,774	-	1,774	-
Sundry income	354	-	354	851
	<u>2,128</u>	<u>219,784</u>	<u>221,912</u>	<u>135,608</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2023

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
Big Lottery	-	119,062	119,062
Boots	-	9,653	9,653
Denis Knight	1,000	-	1,000
J N Derbyshire	-	4,000	4,000
Just giving	505	-	505
Lloyds	27,250	-	27,250
Local Giving.com	135	-	135
LON SCH HYG & TROP LSHTM	-	1,301	1,301
National Ugly Mugs2	3,500	-	3,500
NHS Nottingham City CCG	45,000	-	45,000
Nottingham City Council	-	35,480	35,480
Nottingham Community Foundation	-	5,000	5,000
Nottingham Women's Centre	7,539	-	7,539
Notts Police	-	21,805	21,805
Other donations	382	-	382
Postcode Places Trust	25,000	-	25,000
The Henry Smith Charitable Trust	-	14,500	14,500
The Thomas Farr Charity	-	5,000	5,000
University of Leicester	-	3,983	3,983
University of Nottingham	100	-	100
	<u>110,411</u>	<u>219,784</u>	<u>330,195</u>

5 Income from other trading activities

	Unrestricted funds General £	Total funds £
Local fundraising and street collection income	<u>735</u>	<u>735</u>
	<u>735</u>	<u>735</u>

6 Investment income

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>253</u>	<u>253</u>	<u>6</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2023

7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Accounting & professional fees	8,118	6,790	14,908	22,994
Activities & events	25	2,318	2,343	91
Advertising & marketing	-	523	523	411
Bank charges	862	198	1,060	445
Catering costs	-	-	-	163
Cleaning & hygiene	347	3,608	3,955	4,071
Database, website & IT, telephone	81	4,280	4,361	4,451
Evaluations	-	1,600	1,600	-
Training	-	-	-	1,516
Equipment, repairs & maintenance	2,785	5,845	8,630	3,236
Hardship fund	-	-	-	12
Harm minimisation	-	2,980	2,980	2,103
Hospitality, donations & gifts	494	1,289	1,783	2,005
Insurance	944	1,173	2,117	2,070
Membership & subscriptions	454	455	909	952
Overhead charges	(13,360)	13,360	-	-
Printing, stationery & postage	54	392	446	1,308
Recruitment	-	-	-	2,930
Rent, rates & bins	66	23,152	23,218	22,905
Outreach supplies & van	-	1,992	1,992	916
Sundry expenditure	235	341	576	411
Utilities	147	6,595	6,742	4,665
Vehicle & travel	-	-	-	4,291
Volunteer expenses	171	671	842	862
Wages, NI & pension	34,192	135,593	169,785	231,915
Other staff costs	3,777	6,950	10,727	-
	<u>39,392</u>	<u>220,105</u>	<u>259,497</u>	<u>314,723</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2023 £	2022 £
Independent examination	1,270	1,210
Other financial services	1,928	1,593
	<u>3,198</u>	<u>2,803</u>

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	150,893	211,921
Social security costs	12,000	9,978
Pension costs	6,892	10,016
	<u>169,785</u>	<u>231,915</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2023 No	2022 No
Average number of employees	<u>9</u>	<u>9</u>

(2022 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £6,892 (2022 - £10,017).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £72,442 (2022 - £127,424).

10 Debtors

	2023 £	2022 £
Prepayments	2,890	1,862
Other debtors	375	-
	<u>3,265</u>	<u>1,862</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	4,168	5,998
Other creditors	1,764	5,648
Accruals	31	315
	<u>5,963</u>	<u>11,961</u>

12 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General fund	157,593	113,528	(39,393)	231,728
Restricted funds				
Communities of Identity	1,744	-	(1,744)	-
Help through Crisis fund	402	-	(402)	-
Crisis work fund	18,616	-	(16,632)	1,984
EmPOWer fund	24,434	109,111	(124,293)	9,252
Building repairs/maintenance fund	1,670	-	(844)	826
VRF fund	420	-	(420)	-
Awards for All	-	9,950	(4,746)	5,204
Boots Salaries	-	9,653	(1,069)	8,584
Henry Smith	-	14,500	(8,506)	5,994
Changing Futures	-	35,480	(35,480)	-
POW's Safeguarding Project	-	11,756	(11,560)	196
J N Derbyshire	-	4,000	(1,998)	2,002
Leicester Uni research	-	3,983	(3,983)	-
Safer Streets	-	10,049	(4,804)	5,245
SIPP	-	1,301	-	1,301
Thomas Farr	-	5,000	(252)	4,748
Wheatcrofts	-	5,000	(3,371)	1,629
Total restricted funds	<u>47,286</u>	<u>219,783</u>	<u>(220,104)</u>	<u>46,965</u>
Total funds	<u>204,879</u>	<u>333,311</u>	<u>(259,497)</u>	<u>278,693</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2023

The specific purposes for which the funds are to be applied are as follows:

Empower fund supports the work of prevention, outreach and engagement and progression.

Henry Smith fund supports the delivery of our core services, specifically drop in.

Police and Crime Commissioner supports the work of the Police Liaison Worker.

Safer Streets supports the delivery of our street outreach work.

Communities of Identity was received as part of a consortium bid to fund creative art and personal development activities.

Awards 4 All funds the work of the Crisis Intervention Worker.

Boots funds our core services, including contributions to drop in and outreach.

Changing Futures fund the work of the Specialist Violence Against Women and Girls Navigator.

Charles Hayward funds the work of the Crisis Intervention Worker.

JN Derbyshire funds our core service, including contributions to drop in and outreach.

Thomas Farr funds our core services, including contributions to drop in and outreach.

Wheatcroft funds the work of the Crisis Intervention Worker.

Leicester University funds was to support a 12 week progression group.

Safer Inhalation Pipes Scheme funding will support the pilot project of providing clean crack pipes to crack users in Nottingham and monitoring improved health outcomes.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General fund	161,754	104,045	(107,850)	(356)	157,593
Restricted					
Big Lottery Women & Girls fund	48,540	-	(48,540)	-	-
Big Lottery Reaching Communities fund	25,977	20,759	(46,736)	-	-
Communities of Identity	18,876	9,920	(27,052)	-	1,744
Help through Crisis fund	14,463	5,804	(19,865)	-	402
Crisis work fund	-	24,614	(5,998)	-	18,616
NatWest Skills & Opportunities fund	3,508	-	(3,508)	-	-
EmPOWer fund	-	51,541	(27,107)	-	24,434
Building repairs/maintenance fund	-	2,250	(580)	-	1,670
Community Safety & Violence Reduction Unit fund	-	19,869	(20,129)	260	-
Coronavirus Response fund	7,262	-	(7,358)	96	-
VRF fund	420	-	-	-	420
Total restricted funds	<u>119,046</u>	<u>134,757</u>	<u>(206,873)</u>	<u>356</u>	<u>47,286</u>
Total funds	<u><u>280,800</u></u>	<u><u>238,802</u></u>	<u><u>(314,723)</u></u>	<u><u>-</u></u>	<u><u>204,879</u></u>

13 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2023 £	2022 £
Land and buildings		
Within one year	20,700	20,700
Between one and five years	62,100	82,800
After five years	46,447	67,147
	<u><u>129,247</u></u>	<u><u>170,647</u></u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

15 Analysis of net assets between funds

	Unrestricted		2023
	General	Restricted	Total funds
	£	£	£
Current assets	237,691	46,965	284,656
Current liabilities	(5,963)	-	(5,963)
Total net assets	<u>231,728</u>	<u>46,965</u>	<u>278,693</u>
	Unrestricted		2022
	General	Restricted	Total funds
	£	£	£
Current assets	169,554	47,286	216,840
Current liabilities	(11,961)	-	(11,961)
Total net assets	<u>157,593</u>	<u>47,286</u>	<u>204,879</u>

16 Related party transactions

There were no related party transactions in the year.

17 Taxation

The charity is a registered charity and is therefore exempt from taxation.

18 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Accounts

Company registration number: 06675269

Charity registration number: 1129979

POW Nottingham

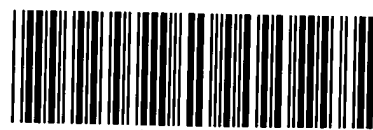
(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

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POW Nottingham

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POW Nottingham

Reference and Administrative Details

Trustees	Clive Shirland Tarze Edwards-Small Corrine Miller Yvonne Lovett Dr Larissa Sandy
Senior Management Team	Deidre Bowen, Chief Executive Officer, until March 2022 Michelle Brown, Office Manager Carys Jones, Operations Manager, until January 2022
Registered Office	16 Independent Street Nottingham NG7 3LN
Company Registration Number	06675269
Charity Registration Number	1129979
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

POW Nottingham

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Trustees and officers

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

Trustees:	Clive Shirland
	Tarze Edwards-Small
	Corrine Miller
	Yvonne Lovett
	Dr Larissa Sandy (appointed 17 February 2022)
	Jade-Su Armstrong (resigned 26 August 2021)
	Sarah Hilder (resigned 26 August 2021)
	Neil Radford (resigned 17 February 2022)
	Ben Talbot (resigned 17 February 2022)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 18/08/2008 and most recently amended 27/04/2009. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

The Committee of Management is made up of the members outlined within the charity information, and are "the directors" of the charity. They are appointed on an annual basis at the Annual General Meeting.

POW Nottingham is fortunate that it has a core of trustees with a wealth of experience. The directors represent a range of skills and knowledge that engenders informed and intelligent debate on the issues POW Nottingham faces for both now and the future.

Recruitment of new trustees is thorough and robust and designed to ensure that new trustees can add value to the organisation through the skill sets they possess.

Objectives and activities

Objects and aims

To preserve and protect good health, relieve financial hardship and advance education of those involved or who have been involved or are considering becoming involved in sex work by such means as the trustees determine including:

- A) providing sensitive, comprehensive and free drop-in and outreach services;
- B) providing advice, support and counselling on such matters as sexual health, reducing drug use, family planning, social support, lifestyle changes and exiting prostitution; and
- C) promoting awareness in the wider community and other voluntary and statutory agencies on all matters regarding sex work and drug use.

POW Nottingham

Trustees' Report

Objectives, strategies and activities

POW Nottingham is a non-profit voluntary organisation that is here to ensure the health, safety and well-being of sex workers and those at risk of being exploited.

"We will provide the tools to empower our service users to be safe, healthy and achieve positive lifestyle changes".

POW was launched in 1990, when local women from the sex worker community volunteered to train as researchers to assess health and intervention needs of sex workers in a disadvantaged area of the City of Nottingham. The World Health Organisation and 'Nottingham Health Authority' (NHS Nottingham City) funded this research. Gaps in the provision of services were revealed and as a result, sources of advice and support for working prostitutes were created. Since that time POW has evolved into a robust independent peer led charitable company shaping and changing the nature of health and welfare provisions for these socially excluded people.

POW's core aims are to preserve and promote good health, relieve financial hardship, advance the education of those involved in sex work and support lifestyle changes from those who wish to exit sex work. To achieve these aims POW provides an array of services and successfully engages with a very chaotic, vulnerable and hard to reach client group. POW clients have complex support needs relating to issues surrounding sex work, including Class A drug and alcohol abuse, homelessness, violent and abusive experiences and mental and physical health issues.

Main activities to meet these needs are:

A Drop-in service providing:

- Individual Support Needs Assessments leading to outcomes-based Support Plans;
- One to one support sessions;
- Benefit advice;
- Provision of creative activities;
- Drug Treatment Clinics;
- Needle Exchange;
- Sexual Health and Contraception Clinics;
- Housing Clinic;
- Community Mental Health Clinic;
- Appointment options on a day when drop-in is closed for clients to access 1:1 casework support;
- Clothes Bank, laundry facilities, shower room, hot meals;
- Support and encouragement to access mainstream services;
- Advice and information on exiting sex work.

An Outreach service providing:

- Condom and rape alarm distribution;
- Outreach Sexual Health service;
- Flexible out-of-hours emergency support;
- Sauna and flat visits;
- Home visits;
- Hospital, rehab, and prison visits;
- Accompanied Court Appearances;
- Accompanied health, housing, and benefit appointments.

POW Nottingham

Trustees' Report

Public benefit

POW Nottingham's core role is reaching a client group not usually seen by mainstream services. In addition to helping sex workers achieve their basic needs, deal with and avoid personal crisis; POW's new evolved approach achieves a lasting impact on our service users, which includes helping sex workers to:

- progress out of sex work;
- make links and engage with the wider community.

Sharing best practice with other organisations has always been a key part of our working approach. This will develop further in the coming years sharing further learning from our delivery and evaluations. POW actively participates in working groups/forums to influence strategy, in particular the local Clinical Commissioning Group strategy, and the Nottinghamshire Crime and Drugs Partnership.

Satellite Services are provided by a range of professionals to augment the support provided by the staff and volunteers at POW Nottingham.

The provision of assertive outreach visits to identified hotspots in the local community is a core part of POW's services ensuring that clients involved in 'On Street' and 'Off Street' sex work are accessed and engage with essential health care services. These sessions are a vital way of accessing new and hard-to-reach clients whose lifestyles are too chaotic, impacting ability to access other services. As a result, POW is also able to encourage new clients to access the other services on offer at POW, as well as to make community mediations and referrals in order to re-engage clients with mainstream services.

Outreach has a long-term impact on engaging individuals with substance abuse issues in effective treatment; reducing adult re-offending rates; supporting victims of rape and violence; encouraging vulnerable individuals to achieve independent living; and providing on-going support to individuals committed to exiting sex work.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

POW have continued with broad ranging services throughout the financial year; adding extra services and expanding our partnership work, to better meet the needs of vulnerable people within Nottingham, widening our scope to reach new communities.

We have strengthened relationships with a number of key agencies including The Wellbeing Hub, The Health Shop, Housing Aid, NHS Integrated Sexual Health Services, NHS Rough Sleeping Team, NHS Hepatology team, Community Mental Health Team, Juno, Universities, and agencies working with the LGBTQ+ community.

In 2021-2022 we worked with 379 individuals many with multiple and complex needs. 57 safeguarding concerns were raised and managed as a result.

Harm minimisation remains a top priority for POW in line with our values and ethos. As such, in 2021-2022 we distributed 10,122 condoms to on-street workers through our drop in and assertive outreach sessions. We also distributed 15,372 to off-street sex workers through visiting off-street workers. As part of the City and County Harm Reduction strategy we supplied 388 packs of foil and 69 needle packs to individuals. Our internal POW drugs clinic was attended 86 times throughout the year, with 28 of our clients in receipt of a methadone or Subutex prescription in order to reduce or abstain from drug use.

POW Nottingham

Trustees' Report

POW supported 44 clients with alcohol dependency, 87 individuals with an addiction to crack cocaine and 81 individuals with an addiction to heroin. These are the most prominent concerns for our client cohort and the harm reduction work through the drugs clinic and close partnership with agencies helps us to reduce risk for these clients. Within POW we have 116 clients classed as 'chaotic' (multiple needs including drug addiction, homelessness, mental or physical health needs), 122 'stable' clients and 141 who do not fit under either category.

In addition to harm minimisation around drugs we remain a key service for vulnerable men and women to maintain good physical and sexual health. Our sexual health clinic restarted on a weekly basis in 2021-2022, following a break from the NHS Sexual Health Team due to Covid-19. The clinic has been sporadic due to capacity and has seen 19 clients. Due to a gap in service, The Health Shop started going out to off-street premises on a monthly basis in February and saw 15 clients in 2021-2022.

In 2021-2022 POW worked with 178 active sex workers, 44 inactive sex workers, 12 who had recently exited, 11 who had returned to sex work and 112 people who did not disclose their sex working status. During the year, 93 discussions took place with individuals who wanted support with progression or exiting of sex work.

In 2021-2022 we started 3 new weekly partnership agency clinics at POW: homeless health clinic, community mental health clinic, and a housing aid clinic, which have been building up relationships with clients and creating direct routes into services that clients are otherwise not accessing. A one-off service ran in January 2022 where the community dentist team ran a weekly clinic at our drop-in. The NHS Hepatology team have attended quarterly and ran hepatitis testing events.

We have increased our partnership working with key agencies during our street outreach sessions. The Health Shop have continued to support with outreach sessions, and we now have Housing Aid, Juno complex needs, the community mental health team, and homeless health, each supporting street outreach sessions on a monthly basis, providing access in the community for clients to speak to agencies about their needs.

POW worked with 132 professionals on 615 occasions to support clients during 2021-2022.

Another top priority for POW remains safety for sex workers and those at risk. To this end we supported 40 individuals who reported a sexually violent offence and 26 individuals who reported a violent offence committed against their person. We discussed domestic abuse with individuals on 116 occasions and have made referrals through to relevant services including Women's Aid and various refuges locally and nationally, in partnership with the new Women's complex needs worker at Juno.

Housing and maintaining this housing remains precarious for many of our vulnerable clients. Clients were supported through partnership working with All Saints, Framework and YMCA as well as other housing providers to maintain tenancies and gain appropriate accommodation. Housing and homelessness issues were discussed with 140 unique individuals in the year. Our current information suggests 34 POW clients have no fixed abode, 5 are street homeless and 11 live in hostels.

Throughout the year POW supported 84 individuals in crisis. This includes work with multi-agency teams around child safeguarding concerns including high risk pregnancies, homelessness, probation and criminal justice issues, benefit and debt difficulties and drug addiction.

POW Nottingham

Trustees' Report

In the financial year we continued two new pilot projects: one around student sex workers and one around the LGBTQ+ community. The LGBTQ+ project completed outreach with The Health Shop to known 'cruising' sites, as well as Netreach on LGBTQ+ specific online sites to sell sex. The student project was involved in 'SHAG' 'Sexual Health & Guidance' week, across 2 University campuses in Nottingham, raising awareness of sex work safety and students involved in sex work. We also completed some online training to students on sexual health, and joint work with the Student Sex work Project Manchester to deliver training to university staff in Nottingham.

POW supported 46 clients from a migrant background. This help includes ensuring they have the correct immigration status, recognise their rights, are able to access primary services to maintain their healthcare needs and access to community resources for inclusion.

Our RAiSE project working with victims of child sexual exploitation engaged with 25 young females as part of a multi-agency strategy including families, social care, education, police, health, and other professionals in order to reduce risks and prevent young people being exploited.

POW's progression project worked to advance and progress 72 individuals with their self-determined needs. This included supporting people to enrol on education courses, gain employment, attend counselling sessions to address historical trauma, maintain abstinence from drugs, begin volunteer roles and improve their quality of life, self-esteem, and relationships.

Financial review

POW will see a deficit this year mainly due to one of the main funding streams coming to an end. This funding stream financed 80% of the organisations costs, and whilst continuation funding has been secured it is significantly less than previously. Our position is however acceptable, the organisation is now in a solid position, having expanded and secured a wider grant funding base.

Policy on reserves

POW's policy is to operate with a reserve balance that will support POW for a four month period in a fluid funding environment.

Principal risks and uncertainties

Funding issues

It is an increasingly difficult funding climate for the third sector due to the pandemic.

POW Nottingham

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of POW Nottingham for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations. The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 22/06/2022 and signed on its behalf by:


Clive Shirland
Trustee


Corrine Miller
Trustee

POW Nottingham

Independent Examiner's Report to the trustees of POW Nottingham

Independent examiner's report to the trustees of POW Nottingham ('the Company')

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022.

Responsibilities and basis of report

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

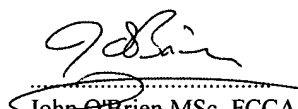
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

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

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



John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date: 22/06/2022

POW Nottingham

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	2	103,188	-	103,188	75,403
Charitable activities	3	851	134,757	135,608	338,565
Investment income	5	6	-	6	23
Total Income		<u>104,045</u>	<u>134,757</u>	<u>238,802</u>	<u>413,991</u>
Expenditure on:					
Charitable activities	6	<u>(107,850)</u>	<u>(206,873)</u>	<u>(314,723)</u>	<u>(310,460)</u>
Total Expenditure		<u>(107,850)</u>	<u>(206,873)</u>	<u>(314,723)</u>	<u>(310,460)</u>
Net (expenditure)/income		(3,805)	(72,116)	(75,921)	103,531
Transfers between funds		<u>(356)</u>	<u>356</u>	<u>-</u>	<u>-</u>
Net movement in funds		(4,161)	(71,760)	(75,921)	103,531
Reconciliation of funds					
Total funds brought forward		<u>161,754</u>	<u>119,046</u>	<u>280,800</u>	<u>177,269</u>
Total funds carried forward	11	<u>157,593</u>	<u>47,286</u>	<u>204,879</u>	<u>280,800</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 11.

The notes on pages 12 to 21 form an integral part of these financial statements.

POW Nottingham

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	75,403	-	75,403
Charitable activities	3	1,243	337,322	338,565
Investment income	5	23	-	23
Total income		<u>76,669</u>	<u>337,322</u>	<u>413,991</u>
Expenditure on:				
Charitable activities	6	<u>(17,150)</u>	<u>(293,310)</u>	<u>(310,460)</u>
Total expenditure		<u>(17,150)</u>	<u>(293,310)</u>	<u>(310,460)</u>
Net income		59,519	44,012	103,531
Transfers between funds		<u>(1,117)</u>	<u>1,117</u>	-
Net movement in funds		58,402	45,129	103,531
Reconciliation of funds				
Total funds brought forward		<u>103,352</u>	<u>73,917</u>	<u>177,269</u>
Total funds carried forward	11	<u><u>161,754</u></u>	<u><u>119,046</u></u>	<u><u>280,800</u></u>

The notes on pages 12 to 21 form an integral part of these financial statements.

POW Nottingham

(Registration number: 06675269)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors	9	1,862	1,975
Cash at bank and in hand		<u>214,978</u>	<u>285,747</u>
		216,840	287,722
Creditors: Amounts falling due within one year	10	<u>(11,961)</u>	<u>(6,922)</u>
Net assets		<u>204,879</u>	<u>280,800</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	11	47,286	119,046
Unrestricted income funds			
Unrestricted funds		<u>157,593</u>	<u>161,754</u>
Total funds	11	<u>204,879</u>	<u>280,800</u>

For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 22/06/2022 and signed on their behalf by:


Clive Shirland
Trustee


Corrine Miller
Trustee

The notes on pages 12 to 21 form an integral part of these financial statements.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

POW Nottingham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2022

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
IT equipment	33.3% on a straight line basis
General equipment	20% on a straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	3,688	3,688	7,903
Grants, including capital grants;			
Government grants	45,000	45,000	47,500
Grants from other charities	54,500	54,500	20,000
	<u>103,188</u>	<u>103,188</u>	<u>75,403</u>

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Grants & donations	-	134,757	134,757	337,322
Sales & fees	-	-	-	40
Sundry income	851	-	851	1,203
	<u>851</u>	<u>134,757</u>	<u>135,608</u>	<u>338,565</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
National Lottery Community Fund	-	72,301	72,301
Nottinghamshire PCC	-	19,869	19,869
Postcode Places Trust	-	17,614	17,614
Nottingham Women's Centre	-	15,723	15,723
Charles Hayward Foundation	-	7,000	7,000
Screwfix Foundation	-	2,250	2,250
NHS Nottingham City CCG	45,000	-	45,000
Lloyds Bank Foundation	30,000	-	30,000
Garfield Weston	20,000	-	20,000
Sundry grants & donations	3,688	-	3,688
The Jones 1986 Charitable Trust	2,500	-	2,500
JN Derbyshire Trust	2,000	-	2,000
	<u>103,188</u>	<u>134,757</u>	<u>237,945</u>

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>6</u>	<u>6</u>	<u>23</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Accounting & professional fees	16,983	6,011	22,994	26,882
Activities & events	49	42	91	818
Advertising & marketing	211	200	411	340
Bank charges	445	-	445	467
Catering costs	26	137	163	244
Cleaning & hygiene	4,009	62	4,071	2,681
Database, website & IT	1,444	79	1,523	2,623
Training	526	990	1,516	517
Hardship fund	-	12	12	84
Repairs & maintenance	2,600	636	3,236	7,303
Harm minimisation	2,061	42	2,103	2,087
Hospitality, donations & gifts	1,961	44	2,005	878
Insurance	1,869	201	2,070	1,600
Membership & subscriptions	878	74	952	721
Overhead charges	(38,472)	38,472	-	-
Printing, stationery & postage	1,196	112	1,308	1,281
Recruitment	2,666	264	2,930	133
Rent & services	22,905	-	22,905	18,123
Outreach supplies	118	798	916	3,959
Sundry expenditure	333	78	411	326
Telephone & internet	2,665	263	2,928	4,006
Utilities	4,665	-	4,665	6,674
Vehicle & travel	1,521	2,770	4,291	3,501
Volunteer expenses	842	20	862	272
Wages, NI & pension	76,349	155,566	231,915	224,940
	<u>107,850</u>	<u>206,873</u>	<u>314,723</u>	<u>310,460</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2022

7 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2022 £	2021 £
Independent examination	1,210	1,175
Other financial services	1,593	1,625
	<u>2,803</u>	<u>2,800</u>

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	211,921	201,882
Social security costs	9,978	13,013
Pension costs	10,016	10,045
	<u>231,915</u>	<u>224,940</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2022 No	2021 No
Average number of employees	<u>9</u>	<u>9</u>

8 (2021 - 9) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £10,017 (2021 - £10,045).

The total employee benefits of the key management personnel of the charity were £127,424 (2021 - £112,283).

9 Debtors

	2022 £	2021 £
Prepayments	<u>1,862</u>	<u>1,975</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	5,998	2,562
Other creditors	5,648	4,360
Accruals	315	-
	<u>11,961</u>	<u>6,922</u>

11 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
General fund	161,754	104,045	(107,850)	(356)	157,593
Restricted funds					
Big Lottery Women & Girls fund	48,540	-	(48,540)	-	-
Big Lottery Reaching Communities fund	25,977	20,759	(46,736)	-	-
Communities of Identity	18,876	9,920	(27,052)	-	1,744
Help through Crisis fund	14,463	5,804	(19,865)	-	402
NatWest Skills & Opportunities fund	3,508	-	(3,508)	-	-
Coronavirus Response fund	7,262	-	(7,358)	96	-
VRF fund	420	-	-	-	420
Crisis work fund	-	24,614	(5,998)	-	18,616
EmPOWER fund	-	51,541	(27,107)	-	24,434
Building repairs/maintenance fund	-	2,250	(580)	-	1,670
Community Safety & Violence Reduction Unit fund	-	19,869	(20,129)	260	-
Total restricted funds	<u>119,046</u>	<u>134,757</u>	<u>(206,873)</u>	<u>356</u>	<u>47,286</u>
Total funds	<u>280,800</u>	<u>238,802</u>	<u>(314,723)</u>	<u>-</u>	<u>204,879</u>

The transfer from the General fund to the Coronavirus Response and the Community Safety & Violence Reduction Unit funds are to cover the deficit on these activities.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2022

The specific purposes for which the funds are to be applied are as follows:

The Big Lottery Reaching Communities fund was for core service delivery.

The Big Lottery Women and Girls fund supported the RAiSE programme (Raising Awareness in Sexual Exploitation) and the MWAH initiative (Migrant Sex Workers Help and Advice).

The Communities of Identity grant was received from the Nottingham Women's Centre as part of a consortium bid to fund creative art and personal development activities.

The Help through Crisis fund was funded by the Nottingham Women's Centre and was used to help POW clients' who need assistance with welfare benefits and crisis intervention.

The NatWest Skills and Opportunities fund is used to support services users around education and how to apply for benefits, particularly Universal Credit benefit.

The Nottinghamshire Covid-19 Community Fund (NCF) was received to help the organisation respond to exceptional challenges during the pandemic.

The Community Safety and Violence Reduction Unit Fund (PCC) supported the work of the Police Liaison project which worked in partnership with the Police, Modern Slavery team and local services to increase safety and reduce harm for our hidden and vulnerable community members.

The Crisis fund is funding received from The Charles Hayward Foundation and Postcode Places Trust towards POW's crisis work, helping vulnerable community members to overcome immediate risks to their health and safety, and to manage the mental health issues they face.

The EmPOWER fund was awarded by the National Lottery Community Fund to enable POW to continue its core service delivery, with the project split into prevention, outreach and empowerment and lastly progression.

Vicar Relief Fund (VRF) Emergency Fund provided essential funding to POW service users experiencing homelessness during the pandemic.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General fund	103,352	76,669	(17,150)	(1,117)	161,754
Restricted					
Big Lottery Women & Girls fund	15,663	123,534	(90,657)	-	48,540
Big Lottery Reaching Communities fund	27,038	105,442	(106,503)	-	25,977
Communities of Identity	8,956	9,920	-	-	18,876
Help through Crisis fund	5,634	23,345	(14,516)	-	14,463
Opportunities & Change fund	1,504	-	(1,504)	-	-
NatWest Skills & Opportunities fund	15,122	-	(11,614)	-	3,508
DCMS fund	-	41,700	(42,298)	598	-
DEFRA fund	-	4,381	(4,381)	-	-
Coronavirus Response fund	-	7,595	(333)	-	7,262
Safeguarding Project fund	-	19,619	(20,138)	519	-
VRF fund	-	1,786	(1,366)	-	420
Total restricted funds	<u>73,917</u>	<u>337,322</u>	<u>(293,310)</u>	<u>1,117</u>	<u>119,046</u>
Total funds	<u>177,269</u>	<u>413,991</u>	<u>(310,460)</u>	<u>-</u>	<u>280,800</u>

12 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2022 £	2021 £
Land and buildings		
Within one year	20,700	20,700
Between one and five years	82,800	82,800
After five years	67,147	87,847
	<u>170,647</u>	<u>191,347</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2022

13 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

14 Analysis of net assets between funds

	Unrestricted		2022
	General £	Restricted £	Total funds £
Current assets	169,554	47,286	216,840
Current liabilities	(11,961)	-	(11,961)
Total net assets	<u>157,593</u>	<u>47,286</u>	<u>204,879</u>

	Unrestricted		2021
	General £	Restricted £	Total funds £
Current assets	168,676	119,046	287,722
Current liabilities	(6,922)	-	(6,922)
Total net assets	<u>161,754</u>	<u>119,046</u>	<u>280,800</u>

15 Related party transactions

Yvonne Lovett

During the year services totalling £239 were provided by Just Lovett Design Ltd, the owner of which is related to Yvonne Lovett.

16 Taxation

The charity is a registered charity and is therefore exempt from taxation.

17 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Accounts

Company registration number: 06675269

Charity registration number: 1129979

POW Nottingham

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Community Accounting Plus
Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

POW Nottingham

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POW Nottingham

Reference and Administrative Details

Trustees	Neil Radford Sarah Hilder Ben Talbot Clive Shirland Tarze Edwards-Small Jade-Su Armstrong Corrine Miller Yvonne Lovett
Senior Management Team	Deidre Bowen, Chief Executive Officer Michelle Brown, Office Manager Carys Jones, Operations Manager
Principal Office	16 Independent Street Nottingham NG7 3LN
Company Registration Number	06675269
Charity Registration Number	1129979
Independent Examiner	John O'Brien, employee of Community Accounting Plus Units 1 & 2 North West 41 Talbot Street Nottingham NG1 5GL

POW Nottingham

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Trustees

Neil Radford

Sarah Hilder

Ben Talbot (appointed 23 September 2020)

Clive Shirland (appointed 23 September 2020)

Tarze Edwards-Small (appointed 23 September 2020)

Jade-Su Armstrong (appointed 23 September 2020)

Corrine Miller (appointed 23 September 2020)

Yvonne Lovett (appointed 23 September 2020)

Sharon Hutchings (resigned 23 September 2020)

Luke Sellors (resigned 23 September 2020)

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and registered charity. It is operated under the rules of its memorandum and articles of association dated 18/08/2008 and most recently amended 27/04/2009. It has no share capital and the liability of each member in the event of winding-up is limited to £1.

Recruitment and appointment of trustees

The Committee of Management is made up of the members outlined within the charity information, and are “the directors” of the charity. They are appointed on an annual basis at the Annual General Meeting.

POW Nottingham is fortunate that it has a core of trustees with a wealth of experience. The directors represent a range of skills and knowledge that engenders informed and intelligent debate on the issues POW Nottingham faces for both now and the future.

Recruitment of new trustees is thorough and robust and designed to ensure that new trustees can add value to the organisation through the skill sets they possess.

Objectives and activities

Objects and aims

To preserve and protect good health, relieve financial hardship and advance education of those involved or who have been involved or are considering becoming involved in sex work by such means as the trustees determine including:

- A) providing sensitive, comprehensive and free drop-in and outreach services;
- B) providing advice, support and counselling on such matters as sexual health, reducing drug use, family planning, social support, lifestyle changes and exiting prostitution; and
- C) promoting awareness in the wider community and other voluntary and statutory agencies on all matters regarding sex work and drug use.

POW Nottingham

Trustees' Report

Objectives, strategies and activities

POW Nottingham is a non-profit voluntary organisation that is here to ensure the health, safety and well-being of sex workers and those at risk of being exploited.

"We will provide the tools to empower our service users to be safe, healthy and achieve positive lifestyle changes".

POW was launched in 1990, when local women from the sex worker community volunteered to train as researchers to assess health and intervention needs of sex worker's in a disadvantaged area of the City of Nottingham. The World Health Organisation and 'Nottingham Health Authority' (NHS Nottingham City) funded this research. Gaps in the provision of services were revealed and as a result, sources of advice and support for working prostitutes were created. Since that time POW has evolved into a robust independent peer led charitable company shaping and changing the nature of health and welfare provisions for these socially excluded people.

POW's core aims are to preserve and promote good health, relieve financial hardship, advance the education of those involved in sex work and support lifestyle changes from those who wish to exit sex work. To achieve these aims POW provides an array of services and successfully engages with a very chaotic, vulnerable and hard to reach client group. POW clients have complex support needs relating to issues surrounding sex work, including Class A drug and alcohol abuse, homelessness, violent and abusive experiences and mental and physical health issues.

Main activities to meet these needs are:

A Drop-in service providing:

- One to one support sessions;
- Face to face interventions and casework to improve lives in areas such as benefit advice, debt relief, housing and tenancy support and physical health treatments;
- Drug Treatment Clinics;
- Needle Exchange;
- Sexual Health and Contraception Clinics;
- Clothes Bank;
- Support and encouragement to access mainstream services;
- Signposting, referral and advice;
- Hot meals and laundry services.

Daytime and evening outreach services providing:

- Condom and rape alarm distribution;
- Outreach Sexual Health service;
- Sauna and flat visits;
- Home visits;
- Hospital, rehab and prison visits;
- Accompanied Court appearances;
- First disclosure from victims;
- Essential basic needs such as toiletries, clothing and food.

POW Nottingham

Trustees' Report

Public benefit

POW Nottingham's core role is reaching a client group not usually seen by mainstream services. In addition to helping sex workers achieve their basic needs, deal with and avoid personal crisis; POW's new evolved approach achieves a lasting impact on our service users, which includes helping sex workers to:

- progress out of sex work;
- make links and engage with the wider community;
- rehabilitate from drug and alcohol addictions and break cycles of the revolving door of criminal justice.

Sharing best practice with other organisations has always been a key part of our working approach. This will develop further in the coming years sharing further learning from our delivery and evaluations. POW actively participates in working groups/forums to influence strategy, in particular the local Clinical Commissioning Group strategy, and the Nottinghamshire Crime and Drugs Partnership. It also provides specialist training to organisations, professionals and individual interest groups to share our knowledge and learning.

Satellite Services are provided by a range of professionals to augment the support provided by the staff and volunteers at POW Nottingham.

The provision of assertive outreach visits to identified hotspots in the local community is a core part of POW's services ensuring that clients involved in 'On Street' and 'Off Street' sex work are accessed and engage with essential health care services. These sessions are a vital way of accessing new and hard-to-reach clients whose lifestyles are too chaotic to be able to access other services. As a result, POW is also able to encourage new clients to access the other services on offer at POW, as well as to make community mediations and referrals in order to re-engage clients with mainstream services.

Outreach has a long-term impact on engaging individuals with substance abuse issues in effective treatment; reducing adult re-offending rates; supporting victims of rape and violence; encouraging vulnerable individuals to achieve independent living; and providing on-going support to individuals committed to exiting sex work.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

POW have continued to run at full capacity throughout the financial year despite the Covid-19 pandemic and national lockdown guidance. We have adapted our approach and services to ensure those who benefit from support by POW were not left behind during a time of national crisis. In order to do this we have strengthened our collaborative working with a number of key agencies including The Health Shop, Housing Aid, Opportunity Nottingham and local community organisations.

We implemented our pilot projects around reaching out to student sex workers and widening our scope to be more inclusive of the LGBTQ+ community. In this financial year we also gained 12 months funding for a new post providing a Police Liaison Officer within POW; enabling us to form a closer working relationship with Nottinghamshire Police and Nottingham City Council's Modern Day Slavery and Exploitation Team. This post has allowed us to increase the reporting of crime and to strengthen the rights of vulnerable persons who are victim to crimes particularly of a sexual nature.

POW Nottingham

Trustees' Report

In 2020-2021 we worked with 357 individuals many with multiple and complex needs. 37 safeguarding concerns were raised and managed as a result.

Harm minimisation remains a top priority for POW in line with our values and ethos. As such, in 2020-2021 we distributed 15,894 condoms to on-street workers through our drop in and assertive outreach sessions. We also distributed 8,730 to off-street sex workers through visits. As part of the City and County Harm Reduction strategy we supplied 1,238 packs of foil and 182 needle packs to individuals. Our internal POW Drugs Clinic was only open for a brief period of time due to restrictions, however 47 people remain scripted on either Methadone or Subutex through POW and its associated prescribing clinic.

In addition to harm minimisation, as a direct response to the financial impact and added hardship of Covid-19 we distributed food parcels to individuals who were in food poverty. We distributed 1,046 food parcels and 342 packs of essential toiletry and medical items.

POW supported 94 clients with alcohol dependency, 79 individuals with an addiction to crack cocaine and 70 individuals with an addiction to heroin. These are the most prominent concerns for our client cohort and the harm reduction work through the drugs clinic and close partnership with agencies helps us to reduce risk for these clients. Within POW we have 114 clients classed as 'chaotic' (multiple needs including drug addiction, homelessness, mental or physical health needs), 113 'stable' clients and 130 who do not fit under either category.

In addition to harm minimisation around drugs we remain a key service for vulnerable men and women to maintain good physical and sexual health. Our sexual health clinic has been closed for the financial year due to the Covid-19 pandemic and temporary re-allocation of NHS staff involved in the running of our internal sexual health clinic. However, POW staff in conjunction with partners were able to provide sexual health testing kits in the community to a number of individuals. Through sexual health outreach we completed testing for 62 individuals.

In 2020-2021 POW worked with 183 active sex workers, 23 inactive sex workers, 7 who had recently exited, 10 who had returned to sex work and 134 people who did not disclose their sex working status or who had never sex worked. During the year, exiting sex work was discussed with 71 individuals.

Another top priority for POW remains safety for sex workers and those at risk. Our Police Liaison role enabled us to put an emphasis on this during the financial year. Due to the close working relationships as a result of this post we have managed to increase reporting of serious crimes to the Police by 212% from the previous year where the project was not funded and in place. Where crimes were of a sexual nature reporting has increased by 160% in the year.

Housing and the precariousness of this for many of our vulnerable clients was at the forefront in this financial year; with dozens of referrals going through to Housing Aid especially at the beginning of the financial year where stay at home orders were in effect. POW worked in co-ordination with local partners to support as many service users as possible into temporary or more stable accommodation where they were homeless or of no fixed abode. To this end we have referred 34 separate individuals to Housing Aid. Housing and homelessness issues were discussed with 164 individuals 1,094 times in the year. Our current information suggests 29 POW clients have no fixed abode, 4 are street homeless and 7 live in hostels.

POW Nottingham

Trustees' Report

Throughout the year POW supported 87 individuals in crisis. This includes work with multi-agency teams around child safeguarding concerns including high risk pregnancies, homelessness, probation and criminal justice issues, benefit and debt difficulties and drug addiction.

POW supported 83 clients from a migrant background. This help includes ensuring they have the correct immigration status, recognise their rights, are able to access primary services to maintain their healthcare needs and access to community resources for inclusion.

Our RAiSE project working with victims of child sexual exploitation engaged with 19 young females as part of a multi-agency strategy including families, social care, education, police, health and other professionals in order to reduce risks and prevent young people being exploited.

POW's progression project worked to advance and progress 120 individuals with their self-determined needs. This included supporting people to enrol on education courses, gain employment, attended counselling sessions to address historical trauma, maintain abstinence from drugs, begin volunteer roles and improve their quality of life, self-esteem and relationships.

Financial review

POW will see a surplus this year, which stands us in good stead for a challenging funding year ahead. POW will be focusing on sourcing replacement funding for a 5 year grant that ends in August 2021 and has to date provided a huge proportion of the organisation's income.

Policy on reserves

POW's policy is to operate with a reserve balance that will support POW for a four month period in a fluid funding environment.

Principal risks and uncertainties

Funding issues

It is an increasingly difficult funding climate for the third sector due to the pandemic. Furthermore, longer term funding issues are always a cause for concern for the organisation.

POW Nottingham

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of POW Nottingham for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

.....
Neil Radford
Trustee

POW Nottingham

Independent Examiner's Report to the trustees of POW Nottingham

Independent examiner's report to the trustees of POW Nottingham ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member and Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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

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

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

.....
John O'Brien MSc, FCCA, FCIE, employee of Community Accounting Plus
Fellow of the Association of Charity Independent Examiners

Units 1 & 2 North West
41 Talbot Street
Nottingham
NG1 5GL

Date:.....

POW Nottingham

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	2	75,403	-	75,403	46,096
Charitable activities	3	1,243	337,322	338,565	242,942
Investment income	5	23	-	23	116
Total Income		<u>76,669</u>	<u>337,322</u>	<u>413,991</u>	<u>289,154</u>
Expenditure on:					
Charitable activities	6	<u>(17,150)</u>	<u>(293,310)</u>	<u>(310,460)</u>	<u>(318,865)</u>
Total Expenditure		<u>(17,150)</u>	<u>(293,310)</u>	<u>(310,460)</u>	<u>(318,865)</u>
Net income/(expenditure)		59,519	44,012	103,531	(29,711)
Transfers between funds		<u>(1,117)</u>	<u>1,117</u>	<u>-</u>	<u>-</u>
Net movement in funds		58,402	45,129	103,531	(29,711)
Reconciliation of funds					
Total funds brought forward		<u>103,352</u>	<u>73,917</u>	<u>177,269</u>	<u>206,980</u>
Total funds carried forward	14	<u><u>161,754</u></u>	<u><u>119,046</u></u>	<u><u>280,800</u></u>	<u><u>177,269</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for the period is shown in note 14.

POW Nottingham

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

These are the figures for the previous accounting period and are included for comparative purposes

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	2	46,096	-	46,096
Charitable activities	3	205	242,737	242,942
Investment income	5	116	-	116
Total income		<u>46,417</u>	<u>242,737</u>	<u>289,154</u>
Expenditure on:				
Charitable activities	6	<u>(66,235)</u>	<u>(252,630)</u>	<u>(318,865)</u>
Total expenditure		<u>(66,235)</u>	<u>(252,630)</u>	<u>(318,865)</u>
Net expenditure		(19,818)	(9,893)	(29,711)
Transfers between funds		<u>(4,260)</u>	<u>4,260</u>	<u>-</u>
Net movement in funds		(24,078)	(5,633)	(29,711)
Reconciliation of funds				
Total funds brought forward		<u>127,430</u>	<u>79,550</u>	<u>206,980</u>
Total funds carried forward	14	<u><u>103,352</u></u>	<u><u>73,917</u></u>	<u><u>177,269</u></u>

POW Nottingham

(Registration number: 06675269) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Debtors	11	1,975	7,340
Cash at bank and in hand		<u>285,747</u>	<u>177,021</u>
		287,722	184,361
Creditors: Amounts falling due within one year	12	<u>(6,922)</u>	<u>(7,092)</u>
Net assets		<u>280,800</u>	<u>177,269</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	14	119,046	73,917
Unrestricted income funds			
Unrestricted funds		<u>161,754</u>	<u>103,352</u>
Total funds	14	<u>280,800</u>	<u>177,269</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 9 to 22 were approved by the trustees, and authorised for issue on and signed on their behalf by:

.....
Ben Talbot
Trustee

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

POW Nottingham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2021

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
IT equipment	33.3% on a straight line basis
General equipment	20% on a straight line basis

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those grants for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. Pension costs charges in the Statement of Financial Activities represent the contributions payable by the charity during the year.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	7,903	7,903	1,096
Grants, including capital grants;			
Government grants	47,500	47,500	45,000
Grants from other charities	20,000	20,000	-
	75,403	75,403	46,096

3 Income from charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds	2021	2020
		£	£	£
Grants & donations	-	337,322	337,322	242,737
Sales & fees	40	-	40	164
Sundry income	1,203	-	1,203	41
	<u>1,243</u>	<u>337,322</u>	<u>338,565</u>	<u>242,942</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2021

4 Grants & donations

	Unrestricted funds £	Restricted funds £	Total £
National Lottery Community Fund	-	228,976	228,976
DCMS	-	41,700	41,700
Nottingham Women's Centre	-	33,265	33,265
Police & Crime Commissioner	1,500	19,619	21,119
Notts Community Fund	-	7,595	7,595
Nottingham City Council	1,000	4,381	5,381
St Martin in the Fields	-	1,786	1,786
NHS Nottingham City CCG	45,000	-	45,000
Lloyds Bank Foundation	20,000	-	20,000
Nadia Whittome	7,000	-	7,000
Sundry donations	903	-	903
	<u>75,403</u>	<u>337,322</u>	<u>412,725</u>

5 Investment income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Interest receivable and similar income;			
Interest receivable on bank deposits	<u>23</u>	<u>23</u>	<u>116</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Expenditure on charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
	£	funds £	2021 £	2020 £
Accounting & professional fees	14,034	12,848	26,882	16,902
Partner fees	-	-	-	3,000
Activities & events	149	669	818	1,828
Advertising & marketing	142	198	340	12
Bank charges	467	-	467	506
Catering costs	244	-	244	1,152
Cleaning & hygiene	2,661	20	2,681	4,141
Database, website & IT	1,885	738	2,623	3,569
Training	431	86	517	-
Repairs & maintenance	5,451	1,852	7,303	5,360
Hardship fund	6	78	84	100
Governance & mentoring	-	-	-	110
Fundraising costs	-	-	-	20
Harm minimisation	1,727	360	2,087	3,593
Hospitality, donations & gifts	864	14	878	719
Insurance	1,496	104	1,600	2,034
Membership & subscriptions	721	-	721	621
Overhead charges	(76,923)	76,923	-	-
Printing, stationery & postage	1,226	55	1,281	1,387
Recruitment	-	133	133	961
Rent & services	12,482	5,641	18,123	17,883
Outreach supplies	-	3,959	3,959	474
Staff training	-	-	-	3,987
Sundry expenditure	326	-	326	552
Telephone & internet	636	3,370	4,006	3,058
Utilities	6,674	-	6,674	6,034
Vehicle & travel	1,064	2,437	3,501	4,826
Volunteer expenses	272	-	272	1,297
Wages, NI & pension	41,115	183,825	224,940	219,739
Tribunal settlement	-	-	-	15,000
	<u>17,150</u>	<u>293,310</u>	<u>310,460</u>	<u>318,865</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Fees payable to independent examiner

During the period, the fees payable (excluding VAT) to the charity's independent examiner Community Accounting Plus are analysed as follows:

	2021 £	2020 £
Independent examination	1,175	1,175
Other financial services	1,625	1,913
	<u>2,800</u>	<u>3,088</u>

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	201,882	194,046
Social security costs	13,013	15,793
Pension costs	<u>10,045</u>	<u>9,900</u>
	<u>224,940</u>	<u>219,739</u>

The monthly average number of persons (including senior management team) employed by the charity during the year was as follows:

	2021 No	2020 No
Average number of employees	<u>9</u>	<u>8</u>

9 (2020 - 8) of the above employees participated in the Defined Contribution Pension Schemes.

Contributions to the employee pension schemes for the year totalled £10,045 (2020 - £9,900).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £112,283 (2020 - £105,929).

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Debtors

	2021 £	2020 £
Prepayments	1,975	7,340

12 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	2,562	3,806
Other creditors	4,360	1,752
Accruals	-	1,534
	6,922	7,092

13 Obligations under leases and hire purchase contracts

Operating lease commitments

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

	2021 £	2020 £
Land and buildings		
Within one year	20,700	15,525
Between one and five years	82,800	82,800
After five years	87,847	108,675
	191,347	207,000

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General fund	103,352	76,669	(17,150)	(1,117)	161,754
Restricted funds					
Big Lottery Women & Girls fund	15,663	123,534	(90,657)	-	48,540
Big Lottery Reaching Communities fund	27,038	105,442	(106,503)	-	25,977
Communities of Identity	8,956	9,920	-	-	18,876
Help through Crisis fund	5,634	23,345	(14,516)	-	14,463
Opportunities & Change fund	1,504	-	(1,504)	-	-
NatWest Skills & Opportunities fund	15,122	-	(11,614)	-	3,508
DCMS fund	-	41,700	(42,298)	598	-
DEFRA fund	-	4,381	(4,381)	-	-
Coronavirus Response fund	-	7,595	(333)	-	7,262
Safeguarding Project fund	-	19,619	(20,138)	519	-
VRF fund	-	1,786	(1,366)	-	420
Total restricted funds	<u>73,917</u>	<u>337,322</u>	<u>(293,310)</u>	<u>1,117</u>	<u>119,046</u>
Total funds	<u><u>177,269</u></u>	<u><u>413,991</u></u>	<u><u>(310,460)</u></u>	<u><u>-</u></u>	<u><u>280,800</u></u>

The transfers from the General fund to the DCMS and Safeguarding Project funds is to cover the deficit on these activities.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
General fund	127,430	46,417	(66,235)	(4,260)	103,352
Restricted funds					
Big Lottery Women & Girls fund	12,769	120,210	(117,316)	-	15,663
Big Lottery Reaching Communities fund	23,678	82,506	(79,146)	-	27,038
Communities of Identity	23,574	9,920	(24,538)	-	8,956
Help through Crisis fund	(7,705)	27,808	(18,729)	4,260	5,634
Opportunities & Change fund	-	2,293	(789)	-	1,504
NatWest Skills & Opportunities fund	27,234	-	(12,112)	-	15,122
Total restricted funds	<u>79,550</u>	<u>242,737</u>	<u>(252,630)</u>	<u>4,260</u>	<u>73,917</u>
Total funds	<u>206,980</u>	<u>289,154</u>	<u>(318,865)</u>	<u>-</u>	<u>177,269</u>

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2021

The specific purposes for which the funds are to be applied are as follows:

The Opportunities and Change funding was received through the Building Better Opportunities programme which is jointly funded by the European Social Fund and the Big Lottery. We were funded via Framework to employ a full time 'Navigator'. This role offered progression support to service users with a view to them getting into training and/or employment;

The Big Lottery Reaching Communities fund was for core service delivery;

The Big Lottery Women and Girls fund supported the RAiSE programme (Raising Awareness in Sexual Exploitation) and the MWAH initiative (Migrant Sex Workers Help and Advice);

The Communities of Identity fund grant was received from the Nottingham Women's Centre as part of a consortium bid to fund creative art and personal development activities;

The Lloyds Bank Foundation gained some funding through the Department for Culture, Communication and Sport (DCMS) Community Match Challenge. The funding was to support the work of essential charities during the pandemic, allowing the continuation of essential services to vulnerable groups during the Covid-19 crisis by ensuring they have the financial resources to operate;

The Help through Crisis fund was funded by the Nottingham Women's Centre and is used to help POW's clients who need assistance with welfare benefits and crisis intervention;

The Lloyds Bank Foundation supported the core costs of the organisation as well as providing organisational development support to ensure future sustainability and resilience;

The NatWest Skills and Opportunities fund is a fund used to support services users around education and how to apply for benefits, particularly Universal Credit benefit;

The Nottingham City Council funding was provided through the Emergency Assistance Grant from the Government Department for Environment, Food and Rural Affairs (DEFRA). It assisted POW in providing support to those individuals most impacted by Covid-19;

The Nottinghamshire Covid-19 Community Fund (NCF) was received to help the organisation respond to exceptional challenges during the pandemic;

The Community Safety and Violence Reduction Unit Fund (PCC) supported the work of the Police Liaison project which worked in partnership with the Police, Modern Slavery team and local services to increase safety and reduce harm for our hidden and vulnerable community members;

Vicar Relief Fund (VRF) Emergency Fund provided essential funding to POW service users experiencing homelessness during the pandemic.

POW Nottingham

Notes to the Financial Statements for the Year Ended 31 March 2021

15 Charity status

The charity is a company limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	2021 Total funds
	General £	£	£
Current assets	168,676	119,046	287,722
Current liabilities	(6,922)	-	(6,922)
Total net assets	<u>161,754</u>	<u>119,046</u>	<u>280,800</u>
	Unrestricted funds	Restricted funds	2020 Total funds
	General £	£	£
Current assets	110,444	73,917	184,361
Current liabilities	(7,092)	-	(7,092)
Total net assets	<u>103,352</u>	<u>73,917</u>	<u>177,269</u>

17 Related party transactions

There were no related party transactions in the year.