



KALAYAAN

justice for migrant domestic workers

KALAYAAN (limited by guarantee)

FINANCIAL STATEMENTS

For the Year Ended 31 MARCH 2022

Registered Charity in England and Wales – 1146596
Registered company in England and Wales 07968872

KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

ORGANISATION INFORMATION

LEGAL STATUS	Charity and private company limited by guarantee.
MANAGEMENT COMMITTEE MEMBERS	Myriam Cherti Alison Harvey (Chair) Silvia Hill (Treasurer) Virginia Mantouvalou Pauline Uwins Hugh Graham Collins Natalie Margit Sedacca Sheila E. Tilan (resigned 07.07.2022)
STAFF	Rita Gava (Company Secretary) Marta Bratek Andrea Kyselakova Alexandra Millbrook Avril Sharp Ayesha Mohsin Rebecca Hirst Dominic Clarke (freelance)
REGISTERED OFFICE	St. Francis Centre 13 Hippodrome Place London W11 4SF
INDEPENDENT EXAMINER	Annie Lee PK Audit LLP Chartered Accountants & Registered Auditors 1 Parkshot Richmond Surrey TW9 2RD
BANKER	CAF 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

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CHAIR'S REPORT

June 2021 saw the tenth anniversary of International Labour Organisation Convention 189, the Domestic Workers Convention, which the UK still has not ratified. Many domestic workers in the UK still do not enjoy the rights afforded them by the Convention: as human beings, as individual workers, and as workers taking collective action. Kalayaan continued to deliver services and to campaign to protect those rights, including rights to work for those recognised as trafficked and those seeking international protection. Without those rights, many domestic workers will not come forward to the authorities to seek help.

Many migrant domestic workers have continued to face increased isolation or increased workloads as a result of the pandemic, or risked losing their jobs when they succumbed to Covid. The recruitment of our caseworker Rebecca Hirst has increased our capacity to offer services beyond legal casework, such as assisting clients to register with general practitioners. Online services continue to be a first choice for some workers, to fit around work and avoid the time and costs of travel. Others need to see us face to face. We are grateful to Dominic Clarke and our volunteer English teachers for their work online during the year. Perhaps because of the important social side of the classes, numbers have been lower online, and we looked forward to being able to reintroduce face to face classes.

The trustees are grateful to the staff team who have worked to deliver all these services and to campaign in coalition with other organisations such as the Anti-Trafficking Monitoring Group, Human Trafficking Foundation, the Voice of Domestic Workers, Freedom United and many others. During the year their work has attracted the support of UN Special Rapporteurs, and of parliamentarians debating the Nationality and Borders Bill, especially in the House of Lords as they worked not only to exist proposed erosions of rights but to make headway on better protection for domestic workers as workers, as migrants, and, variously, as trafficked persons or refugees.

We are grateful to our funders, the Barrow Cadbury Trust, the City Bridge Trust, Fidelis, Lloyds' Bank Foundation, the Mayor's Office for Policing and Crime, the National Lottery, the Oak Foundation, Porticus, the Royal Borough of Kennington and Chelsea, the Samworth Foundation and individual donors for their unstinting and invaluable support.

This year Kalayaan received permission to intervene in the Supreme Court case *Wong v Basfar*, pursuing the arguments we had raised in that court in *Reyes v Al Malki*. Kalayaan drew on evidence from our case files, to demonstrate the exploitation of domestic workers in diplomatic households. We are grateful to our legal team, Zubier Yazdani and Ralitsa Peykova of Deighton Peirce Glynn, Tom Hickman QC (now KC) and Flora Robertson for their work on the case, pro bono and funded by a grant from the Strategic Legal Fund.

The trustees are grateful to Sheila Tilan, who stood down during the year, for the perspective she as a former domestic worker brought to the board. The year saw the trustees heavily involved in recruitment, in overhauling policies, and work in their specialist areas and I am very grateful for their commitment. Trustees met virtually during the year and attendance levels continued high. We look forward in the year to come to taking stock of a challenging few years on all fronts and to reviewing with Rita Gava, Kalayaan's director, our strategic direction to ensure that we are best placed to meet the challenges ahead

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REPORT OF THE MANAGEMENT COMMITTEE MEMBERS

The Management Committee present its directors' report and this year accounts for the year ended 31 March 2022.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 and the 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 published in October 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Kalayaan is a registered charity and company limited by guarantee and has no share capital. Its main business is carried out from its offices in London. Day to day management is the duty of the Director appointed by the charity trustees and the trustees of the charity exercise overall control.

Every member of the company undertakes to contribute to the assets of the company, in the event of it being wound up whilst being a member, or within one year after ceasing to be a member. The liability will not exceed £1.

The organisation's structure, governance and management are set out in the Constitution. The objects are:

- To advance education and relieve poverty, particularly by:
 - a. The provision of legal and other advice.
 - b. The relief of unemployment for the public benefit amongst people who are unemployed.
- To advance education for the public benefit.
- To promote health for the benefit of the public.
- To improve the conditions of life by the provision of recreational facilities in the interests of social welfare to those current and former migrant domestic workers who have the need of such facilities by reason of their social and economic circumstances.

Members of the Management Committee act as trustees for the purpose of charity law and directors for the purpose of company law and are appointed by the AGM. Membership is open to all those interested in supporting the work of the organisation and up to 25% of the Committee is reserved for current or former migrant domestic workers.

REPORT OF THE MANAGEMENT COMMITTEE (continued)

OBJECTIVES AND ACTIVITIES

During the reporting period, we continued to adapt our services because of the Covid-19 pandemic.

The demand for our services continued to remain high, and we provided a combination of remote and face-to-face advice services. Safety of staff and service users remained our priority, and most of the service users chose to have remote advice sessions. Many were concerned because getting Covid may have put them at risk of losing their jobs, others simply found it easier to talk to us without having to navigate London public transport. When a service user specifically requested a face-to-face meeting, the request would be discussed among the team and measures would be taken to meet the request in safety. For instance, members of staff use the office in different days to maintain social distances, and PPE is provided for both adviser and service user.

There were also circumstances that required a physical meeting, such as when a victim of trafficking had to report her experience of abuse to the police, and Kalayaan facilitated the initial meeting in our offices with the presence of the Kalayaan adviser, to make the service user more comfortable. All safety measures were discussed and planned at the team meeting prior to the event.

Direct Services

Our direct services included:

-20 advice sessions per week

- 59 new clients were registered. The registration includes information on immigration and employment rights in the UK, advice on how to exercise them, and an assessment of the worker's status and working conditions. For both remote and face-to-face meetings, telephone interpreters were provided whenever needed.

34 migrant domestic workers were helped maintain a regular immigration status in the UK by renewing their visa, or applying for settlement, applying for a spouse visa or making other types of application.

23 service users were identified as victims of modern slavery and referred into the NRM so that they could receive statutory support such as access to healthcare and counselling, safe housing and legal aid representation.

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REPORT OF THE MANAGEMENT COMMITTEE (continued)

16 victims of domestic slavery were assisted to report on their experience to the police so that their trafficker could be investigated. (Not all people referred into the NRM report their employer/trafficker, because in a few cases the employer has already left the UK. Some are also simply too scared or fear possible retaliation),

98 service users received other immigration advice. This included advice on asylum claims, applying for family reunification, applying for dependant visas for children and on spouse visas.

48 service users received advice on employment issues. The demand for advice on employment rights included advice on employment contracts, claims of unfair dismissal, working hours, maternity rights, etc.

14 service users were helped with housing issues

12 were helped obtain welfare benefits

Support accessing healthcare services continued to be an important part of our mission to help migrant domestic workers have a better quality of life. In particular, we helped our beneficiaries register with a GP and provided advice on how to book an appointment for anti-Covid vaccination. We worked closely with Doctors of the World and distributed information material on the vaccine in relevant languages.

46 beneficiaries were helped to register with a GP

Over 90 received advice and information material on the vaccine and how to book an appointment

8 beneficiaries were helped to apply for HC2 certificates (the NHS low income scheme for help with health costs).

We also continued to provide English classes remotely, attended by some 40 students. In addition to the educational value, these classes provided a social moment much valued by many of our service users during the pandemic.

Policy work

In terms of policy work, during the reporting period Kalayaan's work covered the following areas:

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REPORT OF THE MANAGEMENT COMMITTEE (continued)

Reinstating the original Overseas Domestic Worker visa

Kalayaan submitted evidence to the Special Rapporteur on contemporary forms of slavery; the Special Rapporteur on the human rights of migrants; and the Special Rapporteur on trafficking in persons, especially women and children, to highlight the plight of migrant domestic workers under the current visa regime.

a. Their communication to the UK government was made public. They call for 'migrant workers to be granted the right to change their employer at any point in time and for any reason while being able to apply for an extension of their visa/residency status'. This would, in their view, 'contribute directly and significantly to the prevention and protection from exploitation and abuse of migrant workers'.
<http://www.kalayaan.org.uk/wp-content/uploads/2021/07/SR-letter-to-UK-govt-27-05-2021.pdf>

The government's response was disappointing and said they had 'received no evidence that links the introduction of the 'tied visa' in 2012 to reports of abuse'.

They repeat the announcement that they are looking to improve their understanding of the nature of exploitation, with officials looking to develop proposals to reform the route from next year:
http://www.kalayaan.org.uk/wp-content/uploads/2021/08/Reply-UK-to-AL-on-ODW-visa_280721.pdf

Kalayaan worked with colleagues at Anti-Slavery International to follow up with the Special Rapporteurs. A joint briefing was compiled and submitted to the office of the Special Rapporteurs in January 2022.

b. Kalayaan worked with allies on an open letter to Kevin Foster, Under Secretary of State, to call for the restoration of the pre-2012 ODW visa rights.

Following an unsatisfactory response (<http://www.kalayaan.org.uk/wp-content/uploads/2021/09/Kevin-Foster-reply-10-06-2021.pdf>), a new letter was sent to Kevin Foster on 10 December 2021 for Human Rights Day:
<http://www.kalayaan.org.uk/wp-content/uploads/2021/12/Response-to-Kevin-Foster-10-12-2021.pdf>

-Right to work in the National Referral Mechanism

Kalayaan is promoting the work by the Lift The Ban Coalition on asylum seekers having the right to work. There have been some recent developments on this following cabinet disagreements and some judgements ruling the ban on working

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REPORT OF THE MANAGEMENT COMMITTEE (continued)

is unlawful. The Labour party tabled amendments to the Nationality and Borders Bill on this.

<https://www.independent.co.uk/news/uk/home-news/dominic-raab-asylum-seekers-work-b1929755.html>

<https://www.theguardian.com/uk-news/2021/sep/30/home-office-resisting-calls-to-allow-asylum-seekers-work-in-the-uk>

Legal Challenge to diplomatic immunity: Kalayaan intervention

Basfar v Wong

Supreme Court in October 2021:

Kalayaan intervened in a case involving a diplomat and a domestic worker. The worker alleged that she was grossly underpaid, that there were long gaps between pay dates and that she was badly treated by her employer. She sued her employer in the Employment Tribunal for unpaid wages and other items and the employer argued that he was exempt from legal action because he was a diplomat. The case went to the Supreme Court, following another Kalayaan case (Reyes v Al-Malki), where similar arguments were advanced. By the time the case reached the Supreme Court, the diplomat and his wife had left the UK and the court found that immunity did not apply to the employment of their domestic staff once the diplomat had stopped being a diplomat. This meant that Ms Reyes could sue her former employer but only because he was no longer a diplomat.

So the question of whether a diplomat, who exploits and abuses his workers while working as a diplomat, should be immune from legal action, is still undecided. Kalayaan believes that diplomats should not be able to hide behind a defence of immunity.

Ms Wong's case centred on the meaning of 'commercial activity'. This is because diplomats are NOT immune from legal action in respect of commercial activity undertaken during their time as diplomats. If trafficking is a commercial activity, this would mean that Ms Wong could sue the diplomat for the wages she was owed and other breaches of the employment contract and the diplomat could not argue that he was immune from her claim because of his diplomatic position.

Ms Wong, Kalayaan and the Special Rapporteur for the UN Commissioner for Refugees all argued that trafficking should be regarded as a commercial activity. They argued that human trafficking is an extremely profitable field of criminal activity in the world, behind the drugs' and the arms' trades. Trafficking has to be seen as a chain of events in which there are many participants, from the recruiters, the agents to the employers. Trafficking in drugs and sex trafficking are recognised as commercial activities. There is no reason why trafficking for forced labour and

REPORT OF THE MANAGEMENT COMMITTEE (continued)

domestic servitude should not be seen as commercial activities as well. The diplomat was involved in the recruitment and hiring of Ms Wong, he also was enriched and benefited from underpaying Ms Wong (or not paying her at all). He was therefore involved in a commercial activity.

On the other hand, the diplomat argued that commercial activity could not and should not include the employment of domestic worker. He argued that the treaty governing diplomatic relations between different countries specifically never intended the employment of staff to be considered as a commercial activity outside a diplomat's official functions. There was much argument about how international treaties should be interpreted and whether it was right to apply modern ideas and standards to an international treaty that was signed many decades ago in 1961, as well as the meaning of commercial activity and what sort of activities were meant by commercial activity. There was also some argument as to whether it was appropriate for judges to seek to change an international treaty and whether such matters should be left to the governments of interested countries to decide.

As mentioned in the Chair's report, there was a successful outcome in the Wong case in the Summer of 2022. Ms Wong's win means that diplomats who abuse their workers or are in breach of contract by not paying them properly or failing to provide rest days can be sued in the UK courts. We will report on the case more fully in the next annual report.

Workers' rights - Low Pay Commission:

Kalayaan was invited to give evidence to the Low Pay Commission (LPC) This year the commission are analysing an exemption in the National Minimum Wage Regulations 2015 that means that an employer does not have to pay a member of his family or someone who is treated as if they were a member of his employer's family the national minimum wage. Their interest has come from a recent case called Puthenveetil v Alexander which found that the exemption was unlawful and potentially discriminatory against women.

Kalayaan argued to the LPC that this exemption, known as the 'family member' exemption should be deleted or scrapped for the following reasons:

- It allows unscrupulous employers to argue that they do not have to pay the NMW because the worker is or is treated as a family member rather than a worker;
- The exemption was introduced when the au pair visa route was scrapped;
- Au pairs do a very different form of work and domestic workers should not be treated as if they were au pairs;

REPORT OF THE MANAGEMENT COMMITTEE (continued)

- Domestic workers are often vulnerable, have generally migrated abroad for work to support their families back in their native countries, are often socially excluded and may find it difficult to understand how British society works. They therefore find it difficult to access services (like healthcare) and may be fearful of seeking advice about their employment rights.
- There is no public oversight or regulation of domestic work because it is done in private households. This makes workers especially vulnerable to labour exploitation
- This affects more women than men and so is potentially discriminatory against women.
- In cases where an employer relies on the family member exemption, the employee often finds herself at a disadvantage because of the imbalance of power and the lack of evidence to support her claims. The reasons why there is little evidence is often because the employer refuses to provide contracts and payslips and workers find it difficult to challenge their employers about this.

The Low Pay Commission report was published in full. This recommends scrapping the exemption as it relates to ODWs:

<https://www.gov.uk/government/publications/low-pay-commission-report-2021>

Risk Management

The Management Committee has considered the main risks to the future of the organisation and identifies these as follows:

- Reputational risks from campaigning and giving advice in sensitive and complex areas of immigration, including of undocumented workers.
- Effect of short-term visa on opportunities for, and willingness of, migrant domestic workers to engage with organisations such as Kalayaan, with resultant risks for research and campaigning work with them;
- Capacity of small charity to develop and grow in a demanding and fast changing environment.
- Funding: although Kalayaan has been well funded during its history, the management committee understands that funding for charities has become more difficult overall.
- Kalayaan has built up adequate reserves to fund the organisation during any time of shortfall.

Kalayaan is a fully accredited advice centre, with each advisor regulated by either the OISC, SRA or the Bar Standards Board

We have added one administrative team member to increase support for the Director. Kalayaan strives to maintain its diverse funding base.

REPORT OF THE MANAGEMENT COMMITTEE (continued)

Reserves

Throughout its life Kalayaan has operated with minimum financial resources. Some years ago the Management Committee decided that it would be prudent to build up sufficient general reserves to cover at least three to four months of core operating expenditure. This is thought to be necessary to cover any short term reduction in restricted fund income, which makes up the bulk of Kalayaan's funds. The Committee is pleased to report that the general reserve had reached a level of more than 12 months expenditure at the end of March 2022.

Asset cover for funds

Note 11 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Statement of the Management Committee's Responsibilities:

Company and charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its results for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Charities SORP and with applicable accounting standards, subject to any material departures
- Observe the methods and principles of chartered SORP 2019 (FRS102)
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

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

Public Benefit Statement

The sections of this report above entitled "Principal Activities" set out Kalayaan's objectives and reports on the activity and successes in the year to 31st March 2022 as well as explaining the plans for the current financial year. The Trustees consider that Kalayaan's work continues to benefit a wide range of individuals in the local community and throughout the UK.

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REPORT OF THE MANAGEMENT COMMITTEE (continued)

Covid-19 update – up until October 2022

During the outbreak the Kalayaan team together with the Board of Trustees have taken the following steps to ensure a safe environment for the employees as well as the service users. Funders were informed of every step and have been very supportive of every decision taken.

- Employees still have the flexibility to work from home but can come into the office if needed
- And the service users still have the flexibility to use Kalayaan's services either in person or over the phone. At all times safety precautions are adhered to when clients do come into the office.

Financial Review

Income for the year of **£402,943** was 19% higher than the previous year. This was mainly due to several new restricted grants starting in the financial year. Unrestricted fund grants of £172,432 were higher than 2020/2021. Total expenditure of **£257,335** for the year was nearly 4% lower the previous year.

Kalayaan's accounts for the financial year 2021/22 showed a net income **of £145,607**, made up of a net £18,419 on restricted funds and a net income of **£127,188** on unrestricted funds. At the year end the organisation's free (unrestricted) reserves were £315,958 total, above the Board's target (more than 12 months of cost coverage). Overall, the financial situation remains healthy as the recently secured funders will support Kalayaan over the next 4 years.

Details of income and expenditure may be found in the figures and notes to the accounts set out below, along with the balance sheet. The fluctuations in debtors and creditors year on year are purely the result of the timing of receipts and payments around the year-end.

Approved by the Management Committee on 29/11/2022 and signed on its behalf by



.....
Silvia Hill
Management Committee Member

Date ...29/11/2022.....

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022 which are set out on page 15 to 29.

Responsibilities and basis of report

As the charity's trustees of the company (who are also the directors of the company for the purpose of the 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company'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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- 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.

Annie Lee FCA
The Institute of Chartered Accountants in England and Wales
PK Audit LLP
1 Parkshot
Richmond
Surrey
TW9 2RD

Date: 29/11/2022

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**STATEMENT OF FINANCIAL ACTIVITIES (& Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted	Restricted		
	Notes	Funds	Funds	2022 Total	2021 Total
		£	£	£	£
Income:					
<i>Charitable activities</i>					
Oak Foundation		-	62,594	62,594	74,331
Royal Borough of Kensington & Chelsea		-	4,994	4,994	9,988
Barrow Cadbury Trust		-	50,000	50,000	15,000
Esmee Fairbairn Foundation	50,000	-	-	50,000	50,000
City Bridge Trust			58,150	58,150	68,600
National Lottery Fund		-	48,972	48,972	46,550
Tudor Trust	30,000			30,000	32,000
Bromley Trust	15,000			15,000	15,000
Anti-Slavery ATMG			800	800	2,026
Refugee Action – Respond and Adapt					10,000
MOPAC			5,000	5,000	
<i>Porticus</i>	40,894			40,894	
Fidelis Foundation	25,000			25,000	
<i>Donations</i>					
Fundraising / Donations etc	11,480		-	11,480	14,755
Clients Emergency Fund					
Activities			-		200
Membership		-	-	-	-
<i>Investment Income</i>					
Bank Interest	3	58	-	58	91
		-----	-----	-----	-----
Total Income		172,432	230,511	402,943	338,541
		-----	-----	-----	-----

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

		Unrestricted	Restricted	2022	2021
	2022 Notes	Funds £	Fund £	Total Funds £	Total Funds £
Expenditure					
<i>Charitable Activities</i>					
Salaries / ENIC / Pension	10	34,005	168,631	202,637	212,776
Child Care Vouchers (salary sacrifice)		-	-	-	-
Admin Support					
Payroll Costs		165	833	998	1,356
Staff Travel		-			589
Staff Development/Training/Recruit		854	2,480	3,334	530
English Classes		350	875	1,225	1,876
Other Client Support		174	2,331	2,505	3,877
Emergency Fund / Accommodation			30	30	
Volunteers' Expenses		-	-	-	
Premises Costs		3,981	24,122	28,103	28,868
Equipment Repairs & Build Maintenance		(101)	3,131	3,030	2,627
Stationery / Postage / Photocopying		277	1,020	1,297	1,318
Subscriptions / Memberships etc		150	230	380	1,048
Telephone / Fax / Internet/ Website		1,304	2,984	4,288	3,474
Insurance		-	2,424	2,424	2,363
Cost of Generating Funds		-	-	-	216
Computer and mobile phones		1,804	-	1,804	94
<i>Governance Costs</i>		13	-	13	13
Bank Charges		46	46	92	103
Accountancy/Legal fees		198	18	216	
Independent Examination	4	2,024	2,936	4,960	
Auditor's fee					6,600
Total Expenditure		45,244	212,092	257,336	267,728
Net income					
For the year		127,188	18,419	145,607	70,814
Transfer					

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)

	2022	Unrestricted	Restricted	2022	2021
	Notes	Funds	Fund	Total Funds	Total Funds
		£	£	£	£
Total Funds					
1 April 2021		188,770	11,116	199,886	129,072
		-----	-----	-----	-----
Total Funds					
31 March 2022		315,958	29,534	345,493	199,886
		=====	=====	=====	=====

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**BALANCE SHEET
AS AT 31 MARCH 2022**

	Notes	2022 £	2021 £
Tangible Fixed Assets	5	-	-
Current Assets			
Pre-Payment	6	2,657	2,142
Cash at bank and in hand		351,516	210,084
		-----	-----
		354,173	212,226
Liabilities:	7	(8,680)	(12,340)
(Creditors: amounts falling due within one year)		-----	-----
Net Current Assets		345,493	199,886
		=====	=====
NET ASSETS		345,493	199,886
		=====	=====
Funds:			
Unrestricted funds			
General		315,959	188,770
Restricted funds:	8	29,534	11,116
		-----	-----
	11	345,493	199,886
		=====	=====

Approved by the management committee on 29 November 2022 and signed on its behalf by:



.....
Silvia Hill
Management Committee Member

Date29/11/2022.....

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	2022	2021	
	£	£	
Cash Flows from Operating Activities	141,374	75,519	12
Purchase of Fixed Assets			
Interest Received	58	91	
	<u>141,432</u>	<u>75,610</u>	
Change in cash in 2021/22			
Cash at 1 April 2021	210,084	134,474	
Cash at 31 March 2022	351,516	210,084	
	<u>141,432</u>	<u>75,610</u>	

**KALAYAAN
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**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED ON 31 MARCH 2022**

1. Accounting Policies:

- a)** Accounting convention
- Basis of preparation. The accounts have been prepared under the historical cost convention.
 - The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, applicable to charities in the UK and Republic of Ireland (FRS 102) effective 1 January 2019 and the Companies Act 2006.
 - Note 2 Legal status of the charity
The charity is a company limited by guarantee and has no share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of it being wound up whilst being a member, or within one year after ceasing to be a member. The liability will not exceed £1.
 - The registered office is at St Francis 13 Hippodrome Place, London W11 4SF
- b)** At the time of approving the accounts, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in future.
- c)** Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Gifts in kind are valued at their estimated value to the charity and included under the appropriate headings.
- d)** Intangible income is valued and included in income to the extent that it represented goods or services. Volunteer time is not valued in the accounts but the support is noted in the Trustees' annual report.
- e)** Grants including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are received.
- f)** Fund-raising expenditure comprises all cost incurred, including people or organisations, to contribute financially to the charity's work.
- g)** Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure, which meets these criteria, is identified to the fund.
- h)** Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and is available as general funds.

KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2022

- i) Fixed assets have been included in the accounts at their historical cost level if over £3,000 and are written off through the statement of financial activities:
- Computers – 25% straight line per annum
 - Fixtures and fittings – 25% straight line per annum
- Anything below that level will be charged directly to statement of financial activities.
- j) Administration expenditure comprises costs incurred in running the charity. Where applicable, some of these costs have been treated as direct charitable expenditure.
- k) The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.
- Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.
- Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.
- Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price. There are no financial assets classified as receivable more than one year, which need to be amortised.
- Basic financial liabilities, including creditors are initially recognised at transaction price. There are no financial liabilities classified as payable more than one year, which need to be amortised.
- l) The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.
- m) Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.
- n) Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.
- o) Rentals payable under operating leases are charged as an expense on a straight line basis over the term of the relevant lease
- p) The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

2. 2021 Comparable figures

	Notes	Unrestricted Funds	Restricted Funds	2021 Total
		£	£	£
Income:				
<i>Charitable activities</i>				
Oak Foundation		5,000	69,331	74,331
Royal Borough of Kensington & Chelsea		-	9,988	9,988
Barrow Cadbury Trust		-	15,000	15,000
Lloyds Bank Foundation		-		
Esmée Fairbairn Foundation		50,000	-	50,000
City Bridge Trust		13,200	55,400	68,600
National Lottery Fund		-	46,550	46,550
Tudor Trust		32,000		32,000
Bromley Trust		15,000		15,000
Anti-Slavery ATMG			2,026	2,026
Refugee Action – Respond and Adapt		10,000		10,000
<i>Donations</i>				
Fundraising / Donations etc		14,755	-	14,755
Clients Emergency Fund				
Activities		200	-	200
Membership		-	-	-
<i>Investment Income</i>				
Bank Interest	3	91	-	91
		-----	-----	-----
Total Income		140,246	198,295	338,541
		-----	-----	-----

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

	2021	Unrestricted	Restricted	2021
	Notes	Funds	Fund	Total Funds
		£	£	£
Expenditure				
<i>Charitable Activities</i>				
Salaries / ENIC / Pension	10	46,915	165,860	212,775
Child Care Vouchers (salary sacrifice)		-	-	-
Admin Support				
Payroll Costs		307	1,049	1,356
Staff Travel		-	589	589
Staff Development/Training/Recruit		-	530	530
English Classes		206	1,670	1,876
Other Client Support		120	3,757	3,877
Emergency Fund / Accommodation		-	-	-
Volunteers' Expenses		-	-	-
Premises Costs		2,086	26,782	28,868
Equipment Repairs & Build Maintenance		-	2,627	2,627
Stationery / Postage / Photocopying		41	1,277	1,318
Subscriptions / Memberships etc		17	1,031	1,048
Telephone / Fax / Internet/ Website		16	3,458	3,473
Sundry Expenses		-	-	-
Campaigning/Advocacy		-	-	-
Insurance		850	1,512	2,363
Cost of Generating Funds		180	36	216
Computer and mobile phones		94	-	94
Depreciation		-	-	-
<i>Governance Costs</i>		-	13	13
Management Committee Expenses		-	-	-
Bank Charges		49	54	103
Accountancy/Legal fees			-	-
Independent Examination	4			
Auditor's fee	4	1,800	4,800	6,600
Total Expenditure		52,681	215,045	267,728
Net income (expenditure)				
For the year		87,564	(16,750)	70,814
Transfer		1,628	(1,628)	-

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022 (CONTINUED)**

	2021 Notes	Unrestricted Funds £	Restricted Fund £	2021 Total Funds £
Total Funds 1 April 2020		99,578 -----	29,494 -----	129,072 -----
Total Funds 31 March 2021		188,770 =====	11,116 =====	199,886 =====

3. Interest receivable and similar income

	2022 £	2021 £
Bank interest - unrestricted	58 ===	91 ===

	2022 £	2021 £
4. Auditor's Fee / independent examination	3,300 =====	6,600 =====

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS
STATEMENT OF FINANCIAL ACTIVITIES
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2022**

5. Tangible Fixed Assets

	Computer Equipment	Fixtures, fittings & equipment	Total
Cost			
at 1 April 2021	7,716	4,200	11,916
Additions		-	
Disposals			
At 31 March 2022	7,716	4,200	11,916
Depreciation			
at 1 April 2021	7,716	4,200	11,916
Disposal			
Charge for the year			
At 31 March 2022	7,716	4,200	11,916
Net book value			
at 31 March 2021	-	-	-
at 31 March 2022	-	-	-

KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2022

6. Debtors

	2022	2021
	£	£
Pre-payment of insurance	2,657	2,142
	=====	=====

7. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals		
Audit & Independent Examination	3,300	6,600
Pensions	1,281	1,126
Payroll Liabilities	3,900	3,763
Other accruals	199	851
	-----	-----
	<u>8,680</u>	<u>12,340</u>

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2022**

8. Restricted funds - breakdown:

Funders/ Projects	Balance B/fwd	Income	Expenditure	Balance C/fwd
Clients' Emergency fund	1,205	-	-	1,205
Oak Foundation	-	62,594	(62,594)	-
ATMG	894	-	-	894
RB Kensington & Chelsea	-	4,994	(4,994)	-
Barrow Cadbury Trust	945	50,000	(32,533)	- 18,412
City Bridge Trust	570	58,150	(58,720)	-
National Lottery	4,278	48,973	(53,251)	-
Anti-Slavery	3,165	800		3,965
Lloyds Bank				-
Samworth Foundation	59	-	-	59
MOPAC		5,000		5,000
	-----	-----	-----	-----
	11,116	230,511	(212,092)	29,535

Grant Purpose:

Oak Foundation - for advice and campaigns work, including management.
 Royal Borough of Kensington & Chelsea - for advice and support work.
 Barrow Cadbury Trust - for advice and campaigns work.
 Lloyds Bank Foundation – for English classes and advice work.
 Samworth Foundation - for the ongoing work of the charity.
 City Bridge trust – for advice work
 National Lottery Fund – for advice work

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2022**

9. Trustees

None of the trustees (or any persons connected with them) received any remuneration. Only legitimate expenses were reimbursed during the year.

10. Employees

The average number of employees during the year was:	2022	2021
	6	6
Employment costs:	2022	2021
Gross wages and salaries	178,515	188,429
Employer's NI	13,926	14,730
Other pension costs	10,196	9,617
	<u>202,637</u>	<u>212,776</u>
	=====	=====

There were no employees whose annual emoluments were £60,000 or more.

11. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2022 are represented by:			
Tangible fixed assets	-	-	-
Current assets	318,826	35,347	354,173
Creditors: amounts falling Due within one year	(2,867)	(5,813)	(8,680)
	<u>315,959</u>	<u>29,534</u>	<u>345,493</u>

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2022**

12. Reconciliation of Net Income/(Expenditure) to Operating Activity Net Cash Flow

	2021/22	2020/21
	(£)	(£)
Net Income as per the SOFA	145,607	70,814
Adjustments for:		
Interest Received	(58)	(91)
Depreciation		
(Increase)/Decrease in Debtors	(515)	(17)
Increase/(Decrease) in Creditors	(3,660)	4,813
Net Cash Used in Operating Activities	141,374	75,519

13. Operating Lease

The charitable company has an operating lease for their office premise. At the reporting date the outstanding commitments for future minimum lease payments under non-cancellable operating lease totalled £7,187.50

14. Related party transactions

There are no related party transactions during the period (2021: £ nil).

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