

KALAYAAN

justice for migrant domestic workers

KALAYAAN (limited by guarantee)

FINANCIAL STATEMENTS

For the Year Ended 31 MARCH 2023

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 2023

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FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

ORGANISATION INFORMATION

LEGAL STATUS	Charity and private company limited by guarantee.
MANAGEMENT COMMITTEE MEMBERS	Virginia Mantouvalou (Chair) Pauline Uwins (Deputy Chair) Silvia Hill (Co-Treasurer) Gabriel Ephraim (Co-Treasurer, appointed 30.03.23) Alison Harvey Hugh Graham Collins Julieta Gadayan (appointed 04.12.22) Kate Roberts (appointed 04.12.22) Myriam Cherti Narmada Thiranagama (appointed 04.12.22) Natalie Margit Sedacca Sheila Tilan (resigned 07.07.22)
STAFF	Rita Gava (Company Secretary) Marta Bratek Alexandra Millbrook Andrea Kyselakova 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

KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

CHAIR'S REPORT

This has been another successful year for Kalayaan. We have continued to provide crucial support to migrant domestic workers in the UK who still do not enjoy the rights recognised in the ILO Convention on Domestic Workers (2011), which the UK has not yet ratified. Kalayaan continued to deliver services and to campaign to protect domestic workers' rights, including reinstating basic rights of domestic workers that were removed in 2012, such as an unconditional right to change employer, and the removal of the family worker exemption from the National Minimum Wage Regulations. Without basic rights, many domestic workers will not come forward to the authorities to seek help.

A few highlights of our activities are as follows. In addition to regularly seeing workers who sought legal advice and other support from us, we marked the 11-year anniversary of the UK Overseas Domestic Worker visa, in an event that emphasised its harmful effects because of the restrictions that it sets on the right to change employer and the length of stay for workers. We also launched a Report on the problems of the National Referral Mechanism, explaining how the system is overwhelmed. We gave oral evidence in Parliament, to the Joint Committee on Human Rights, in its inquiry on Human Rights at Work. In our evidence, we primarily focused on the harmful effects of the visa but also other challenges faced by domestic workers in the UK. We should also mark a success in relation to the family worker exemption. This is an area where Kalayaan has campaigned for years, and the Government recently announced that it will remove the exemption that applies to live-in domestic workers.

Our staff team has been strengthened. Sophie Levack (Immigration Lawyer) and Dipa Haria (OISC 2 Level Caseworker) have joined our existing members of staff, Marta Bratek, Rita Gava, Rebecca Hirst, Alex Millbrook, Ayesha Mohsin and Avril Sharp. All members of staff at Kalayaan have been working tirelessly on advice, support, research and policy matters, and we are grateful to them. We are also very grateful to Dominic Clarke, our freelance English Classes Coordinator and Teacher, and our volunteer English teachers for their work during the year.

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 our work has attracted the support of parliamentarians, and the national press, including the Guardian and the Big Issue. We were particularly pleased to have been named as one of the 100 Change Makers of 2023 by the Big Issue, which published a list of 100 organisations that bring positive change.

We have also welcomed new trustees, who bring invaluable expertise and knowledge to our Board: Gabriel Ephraim, as co-treasurer, Julieta Gadayán, Kate Roberts and Narmada Thiranagama. Alison Harvey stepped down as Chair, but continues to be a trustee, while Pauline Uwins became Deputy Chair. All trustees (including Myriam Cherti, Hugh Collins, Silvia Hill and Natalie Sedacca) are deeply committed to Kalayaan and heavily involved in recruitment, in overhauling policies, considering strategic issues, and work in their specialist areas. I am very grateful for their commitment. Trustees met mostly in person during the year and attendance levels continued to be high.

In July 2023 we had our away day with all staff and trustees, where we spent a full day discussing and debating the work of Kalayaan, strategy, services, membership, and priorities for the future. We are very grateful to the Cranfield Trust and their volunteer David Barclay for supporting us in planning and facilitating our away day, and the UCL Faculty of Laws for hosting us. In our away day, we confirmed our commitment to advice and policy work, but also our interest in community engagement work, which Rebecca Hirst will be leading. 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.

We are grateful to our funders, the Barrow Cadbury Trust, the City Bridge Trust, the Bromley Trust, the Fidelis Foundation, Lloyds' Bank Foundation, the National Lottery Community Fund, the Oak Foundation, Porticus, the Esmée Fairbairn Foundation, and individual donors for their unstinting and invaluable support. We would have not been able to pursue our activities without this support.

KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

REPORT OF THE MANAGEMENT COMMITTEE MEMBERS

The Management Committee present its directors' report and this year accounts for the year ended 31 March 2023.

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 effective January 2022.

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.

KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

REPORT OF THE MANAGEMENT COMMITTEE (continued)

OBJECTIVES AND ACTIVITIES

Direct Services

Our direct services included:

-20 advice sessions per week

-66 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.

-24 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.

-26 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.

-60 people accessed healthcare

-13 people accessed mental health services

-45 people attended our Sunday English classes.

-96 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.

-68 service users received information on employment rights, and several were referred to legal representative. Kalayaan secured pro bono legal representation for a client who had been working excessive hours for years underpaid and eventually she received a settlement of over £70,000.

Policy work

During the reporting period, the most significant achievement of our policy work was the Supreme Court victory in a diplomatic immunity case.

Kalayaan worked with law firm Deighton Pierce Glynn to challenge a diplomat's defence of immunity from jurisdiction in a claim brought by his former domestic

REPORT OF THE MANAGEMENT COMMITTEE (continued)

worker for unpaid wages and breaches of employment rights. Kalayaan acted as intervener and made submissions to the court.

In July 2022, the Supreme Court, by a majority of 3:2, decided that exploitation amounting to modern slavery may amount to a 'commercial activity' in respect of which a diplomat employer could not claim immunity, because he had profited from his exploitation of her.

This case answers the question left open by the earlier decision of the Supreme Court in *Reyes v Al Malki* [2017] UKSC 61 where the Supreme Court held that diplomatic immunity for past acts continues only if those acts were carried out in the exercise of diplomatic functions for or on behalf of a sending state. Alleged maltreatment of a domestic worker could not be said to be done for or on behalf of the sending state. By the time that case reached the Court, the facts had changed: the employer had left his diplomatic post and no longer enjoyed diplomatic immunity, so the Court did not have to decide whether, if he had still been in post, the diplomat would have had immunity. The binding minority view of the Supreme Court expressed a clear view that he would, but the majority considered this to be very much in doubt.

In this new case, Ms Wong's employer is still in post and so the question of diplomatic immunity arose again. This time the debate centred on the meaning of 'commercial activity' in article 31(1)(c) of the Diplomatic Convention, which provides for an exception to immunity for 'an action relating to any professional or commercial activity exercised by the diplomatic agent in the receiving State outside his official functions'. The majority (Lords Briggs, Leggatt and Stephens) held that hiring domestic help is incidental to the to the ordinary daily life of a diplomat and therefore falls within the rationale for immunity from civil jurisdiction of the receiving state. But the judges could not accept that keeping a domestic worker in circumstances where she was coerced and compelled into working against her will, was comparable to an ordinary employment relationship of a kind that is incidental to the daily life of a diplomat (and his family) in the receiving state [paras 43-51]. It was critical too that the diplomat had profited from exploiting Ms Wong by underpaying her or not paying her at all. Any profit element may make a particular activity commercial, taking it outside the scope of diplomatic immunity [para 52]. The Supreme Court decided the case on assumed facts, as there has been no trial yet of Ms Wong's claim. Where the defence of immunity from jurisdiction is raised in the future, it will be necessary to decide first whether the actions of the diplomat amounted to 'commercial activity'. The words 'relating to' in article 31(1)(c) require only that there should be a significant connection between the claim and the commercial activity of the diplomat and the enquiry should be limited to establishing those facts which need to be provided as ingredients of the cause of action [para 104].

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REPORT OF THE MANAGEMENT COMMITTEE (continued)

Kalayaan provided evidence and representations to the Supreme Court concerning the commercial aspects of trafficking, including the ways in which unscrupulous employers benefit financially from the coercive and exploitative treatment of their workers. Kalayaan's intervention in this appeal was funded by the Strategic Legal Fund and we were represented by Zubier Yazdani of Deighton Pierce Glynn who instructed Tom Hickman QC and Flora Robertson of Blackstone Chambers.

This ground-breaking decision is a long overdue recognition that the defence of diplomatic immunity is unsustainable in cases of modern slavery. Kalayaan and others have argued this point for many years and the decision is to be welcomed as a valuable development in this area of law. Kalayaan will continue to advise and assist domestic workers in bringing claims in respect of their employment rights in the courts. We remain concerned that some employers do not pay the compensation ordered by the courts to be paid to their former staff and that it is difficult and expensive for workers to take enforcement action against their former employers, so that many awards remain unpaid, as has happened to Ms Reyes from the earlier case. This case has implications for jurisdictions all over the world, who will now have to consider the rights of more vulnerable workers, who allege that they are victims of modern slavery, forced labour or servitude, in cases where immunity is raised as a defence by diplomats. It sends a very clear message that the UK will not tolerate the exploitation of domestic workers working in diplomatic households.

Kalayaan also worked closely with other human rights NGOs and migrant groups (such as Anti-Slavery International, Liberty, ATLEU, Helen Bamber Foundation, FLEX, the Voice of Domestic Workers, Kanlungan, the Human Trafficking Foundation) during the passing of the Nationality and Borders bill, advocating for amendments to several clauses. In particular, Kalayaan saw an opportunity to table an amendment on the ODW visa, calling for the restoration of previous rights, but ultimately it was rejected.

In response, however, the Home Office formed an Overseas Domestic Workers Advisory Group (ODWAG) and arranged a roundtable with NGOs, the to discuss the ODW visa. The roundtable took place on 9 March but officials attending the meeting could not confirm whether restoration was an option on the table despite numerous peers calling for it to be during debates on the bill.

During the reporting period, Kalayaan, as part of a coalition a coalition of civil society organisations coordinated by ATLEU and NSN wrote to the Secretary of State for Business, continued to campaign to remove 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.

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REPORT OF THE MANAGEMENT COMMITTEE (continued)

Kalayaan argued that this exemption should be deleted or scrapped for the following reasons:

- The exemption was introduced for the au pair visa route;
- Au pairs do a very different form of work and domestic workers should not be treated as if they were au pairs;
- 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 reason 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.

Following the recommendations of the Low Pay Commission, in March 22 the government made the commitment to 'introduce legislation to remove the live-in domestic worker exemption when parliamentary time allows.'

In November 2022, the Coalition wrote to the Secretary of State for Business, Energy and Industrial Strategy requesting that the department deliver urgently on the government's commitment. This was followed by a joint public statement in March 2023, noting that a full year had elapsed since the government's commitment to repeal.

The campaign was finally successful in September 2023 and further information can be found on our website.

Community Events

Kalayaan was also involved in two important community events:

-a rally outside parliament, in conjunction with the self-help groups The Voice of Domestic Workers and Kanlungan, on International Women's Day 2022. Workers dressed as suffragettes to meet with peers and give thanks for their work on the Borders and Nationality bill.

-Kalayaan and allies The Voice of Domestic Workers and Kanlungan also put on a celebratory event on 6 April 2022 to mark 10 years of advocacy in workers fighting to get their rights back, since the changes to the ODW visa. Some of the domestic workers performed dances and songs from their countries and international food was shared.

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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 7.5 months expenditure at the end of March 2023.

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 "Objectives and Activities" set out Kalayaan's objectives and reports on the activity and successes in the year to 31st March 2023 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.

REPORT OF THE MANAGEMENT COMMITTEE (continued)

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

Financial Review

Income for the year of **£228,573** was 43% lower than the previous year. This was mainly due to several unrestricted funders to an end. Unrestricted fund grants of £33,562 was also lower than 2021/22. Total expenditure of **£ 307,410** for the year was higher than the previous year.

Kalayaan's accounts for the financial year 2022/23 showed a net expenditure of **(£78,837)**, made up of a net expenditure (£15,832) on restricted funds and a net expenditure of (£63,004) on unrestricted funds. At the year end the organisation's free (unrestricted) reserves were £252,954 total, above the Board's target (more than 7.5 months of cost coverage). Overall, the financial situation remains good over the next financial year.

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 26th November 2023 and signed on its behalf by



Management Committee Member

Date 26th November 2023

INDEPENDENT EXAMINER'S REPORT

I report to the charity trustees on my examination of the accounts of the company "Kalayaan" for the year ended 31 March 2023 which are set out on page 15 to 30.

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

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

Date: 27 November 2023

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**STATEMENT OF FINANCIAL ACTIVITIES (& Income and Expenditure Account)
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted	Restricted		
	Notes	Funds	Funds	2023 Total	2022 Total
		£	£	£	£
Income:					
<i>Charitable activities</i>					
Oak Foundation		-	66,606	66,606	62,594
Royal Borough of Kensington & Chelsea		-	-	-	4,994
Barrow Cadbury Trust		-	17,000	17,000	50,000
Esmee Fairbairn Foundation		9,990	-	9,990	50,000
City Bridge Trust			60,000	60,000	58,150
National Lottery Fund		-	51,406	51,406	48,972
Tudor Trust				-	30,000
Bromley Trust		15,010		15,010	15,000
Anti-Slavery ATMG				-	800
Refugee Action – Respond and Adapt					
MOPAC					5,000
<i>Porticus</i>					40,894
Fidelis Foundation					25,000
<i>Donations</i>					
Fundraising / Donations etc		5,941	-	5,941	11,480
Clients Emergency Fund					
Activities			-		
Membership		-	-	-	-
<i>Investment Income</i>					
Bank Interest	3	2,621	-	2,621	58
		-----	-----	-----	-----
Total Income		33,562	195,012	228,574	402,943
		-----	-----	-----	-----

**KALAYAAN
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

		Unrestricted	Restricted	2023	2022
	Notes	Funds £	Fund £	Total Funds £	Total Funds £
Expenditure					
<i>Charitable Activities</i>					
Salaries / ENIC / Pension	10	68,401	165,148	233,549	202,637
Payroll Costs		312	1,291	1,603	998
Staff Travel		156	214	370	-
Staff Development/Training/Recruit		1,816	657	2,473	3,334
English Classes		2,995	574	3,569	1,225
Other Client Support		434	7,926	8,360	2,505
Emergency Fund / Accommodation		20	128	148	30
Volunteers' Expenses		316	-	316	-
Premises Costs		14,186	21,795	35,981	28,103
Equipment Repairs & Build Maintenance		1,761	3,732	5,492	3,030
Stationery / Postage / Photocopying		644	1,869	2,514	1,297
Subscriptions / Memberships etc		813	35	848	380
Telephone / Fax / Internet/ Website		1,011	3,795	4,807	4,288
Insurance		1,450	1,543	2,993	2,424
Cost of Generating Funds		-	-	-	-
Computer and mobile phones		-	-	-	1,804
<i>Governance Costs</i>		13	-	13	13
Bank Charges		57	21	78	92
Accountancy/Legal fees		126	90	216	216
Professional fees					1,300
Independent Examination	4	2,055	2,025	4,080	3,660
Auditor's fee		-	-		
Total Expenditure		96,566	210,844	307,410	257,336
Net (expenditure)/income					
For the year		(63,004)	(15,832)	(78,837)	145,607

**KALAYAAN
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**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

		Unrestricted	Restricted	2023	2022
	Notes	Funds £	Fund £	Total Funds £	Total Funds £
Total Funds 1 April 2022		315,958 -----	29,534 -----	345,493 -----	199,886 -----
Total Funds 31 March 2023		252,954 =====	13,702 =====	266,657 =====	345,493 =====

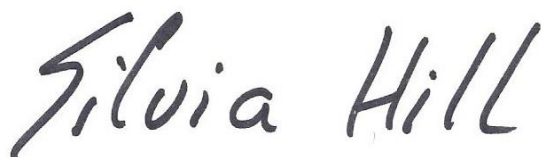
**KALAYAAN
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**BALANCE SHEET
AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
Tangible Fixed Assets	5	-	-
Current Assets			
Pre-Payment	6	-	2,657
Cash at bank and in hand		273,926	351,516
		-----	-----
			354,173
Liabilities:	7	(7,270)	(8,680)
(Creditors: amounts falling due within one year)		-----	-----
Net Current Assets		266,657	345,493
		=====	=====
NET ASSETS		266,657	345,493
		=====	=====
Funds:			
Unrestricted funds			
General		252,954	315,959
Restricted funds:	8	13,702	29,534
		-----	-----
	11	266,657	345,493
		=====	=====

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation 'of financial statements'. The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476. These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the management committee on 26th November 2023 and signed on its behalf by:



Silvia Hill
Management Committee Member

Date 26th November 2023

KALAYAAN
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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash Flows from Operating Activities	12	(80,211)	141,374
Purchase of Fixed Assets			
Interest Received		2,621	58
		<u>(77,590)</u>	<u>141,432</u>
Change in cash in 2022/23			
Cash at 1 April 2022		351,516	210,084
Cash at 31 March 2023		273,926	351,561
		<u>(77,590)</u>	<u>141,432</u>

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED ON 31 MARCH 2023**

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.

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NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2023

- 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**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

2. 2022 Comparable figures

	Unrestricted		Restricted	
	Notes	Funds	Funds	2022 Total
		£	£	£
Income:				
<i>Charitable activities</i>				
Oak Foundation	-	-	62,594	62,594
Royal Borough of Kensington & Chelsea	-	-	4,994	4,994
Barrow Cadbury Trust	-	-	50,000	50,000
Esmee Fairbairn Foundation	50,000	-	-	50,000
City Bridge Trust	-	-	58,150	58,150
National Lottery Fund	-	-	48,972	48,972
Tudor Trust	30,000	-	-	30,000
Bromley Trust	15,000	-	-	15,000
Anti-Slavery ATMG	-	-	800	800
Refugee Action – Respond and Adapt	-	-	-	
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
Clients Emergency Fund	-	-	-	
Activities	-	-	-	
Membership	-	-	-	-
<i>Investment Income</i>				
Bank Interest	58	-	-	58
	-----	-----	-----	
Total Income		172,432	230,511	402,943
		-----	-----	-----

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

		Unrestricted	Restricted	2022
	Notes	Funds	Fund	Total Funds
		£	£	£
Expenditure				
<i>Charitable Activities</i>				
Salaries / ENIC / Pension		34,005	168,631	202,637
Child Care Vouchers (salary sacrifice)		-	-	-
Admin Support				
Payroll Costs		165	833	998
Staff Travel		-		
Staff Development/Training/Recruit		854	2,480	3,334
English Classes		350	875	1,225
Other Client Support		174	2,331	2,505
Emergency Fund / Accommodation			30	30
Volunteers' Expenses		-	-	-
Premises Costs		3,981	24,122	28,103
Equipment Repairs & Build Maintenance	(101)		3,131	3,030
Stationery / Postage / Photocopying		277	1,020	1,297
Subscriptions / Memberships etc		150	230	380
Telephone / Fax / Internet/ Website		1,304	2,984	4,288
Insurance		-	2,424	2,424
Cost of Generating Funds		-	-	-
Computer and mobile phones		1,804	-	1,804
<i>Governance Costs</i>		13	-	13
Bank Charges		46	46	92
Accountancy/Legal fees		198	18	216
Independent Examination		1,424	2,236	3,660
Professional fees		600	700	1,300
Auditor's fee				
Total Expenditure		45,244	212,092	257,336
Net income				
For the year		127,188	18,419	145,607

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

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

3. Interest receivable and similar income

	2023 £	2022 £
Bank interest - unrestricted	2,621 ===	58 ===

	2023 £	2022 £
4. Auditor's Fee / independent Examination	4,080 =====	3,660 =====

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023 (CONTINUED)**

5. Tangible Fixed Assets

	Computer Equipment	Fixtures, fittings & equipment	Total
Cost			
at 1 April 2022	7,716	4,200	11,916
Additions		-	
Disposals			
At 31 March 2023	7,716	4,200	11,916
Depreciation			
at 1 April 2022	7,716	4,200	11,916
Disposal			
Charge for the year			
At 31 March 2023	7,716	4,200	11,916
Net book value			
at 31 March 2022	-	-	-
at 31 March 2023	-	-	-

KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS

NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2023

6. Debtors

	2023	2022
	£	£
Pre-payment of insurance	-	2,657
	=====	=====

7. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors falling due within one year		
Payables		
	2880	

Accruals:		
Audit & Independent Examination accrual	3,690	3,300
Pensions	-	1,281
Payroll	-	3,900
Other accruals	699	199
	-----	-----
	<u>4,389</u>	<u>8,680</u>

**KALAYAAN
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**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2023**

8. Restricted funds - breakdown:

Funders/ Projects	Balance B/fwd	Income	Expenditure	Balance C/fwd
Clients' Emergency fund	1,205	-	-	1,205
Oak Foundation	-	66,606	(65,091)	1,515
ATMG	894	-	-	894
RB Kensington & Chelsea	-	-	-	-
Barrow Cadbury Trust	18,412	17,000	(33,628)	- 1,783
City Bridge Trust	-	60,000	(60,000)	
National Lottery	-	51,406	(51,405)	0
Anti-Slavery	3,965		(711)	3,254
Lloyds Bank				-
Samworth Foundation	59	-	-	59
MOPAC	5,000			5,000
	-----	-----	-----	-----
	29,535	195,012	(210,844)	13,703

Grant Purpose:

Oak Foundation	for advice and campaigns work, including management.
Royal Borough of K&C	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 and support work
National Lottery CF	for advice work and support work

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2023**

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:	2023	2022
	6	6
Employment costs:	2023	2022
Gross wages and salaries	206,835	178,515
Employer's NI	16,757	13,926
Other pension costs	<u>9,956</u>	<u>10,196</u>
	233,548	202,637
	=====	=====

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 2023 are represented by:			
Tangible fixed assets	-	-	-
Current assets	256,383	17,549	273,926
Creditors: amounts falling due within one year	<u>(3,430)</u>	<u>(3,840)</u>	<u>(7,269)</u>
	252,954	13,710	266,667

KALAYAAN
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NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2023

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

	2022/23	2021/22
	(£)	(£)
Net (expenditure)/ income as per the SOFA	(78,836)	145,607
Adjustments for:		
Interest Received	(2,621)	(58)
Depreciation		
(Increase)/Decrease in Debtors	2,657	(515)
Increase/(Decrease) in Creditors	(1,410)	(3,660)
Net Cash Used in Operating Activities	80,211	141,374

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 (2022: £ nil).

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