



KALAYAAN

justice for migrant domestic workers

KALAYAAN (limited by guarantee)

FINANCIAL STATEMENTS

For the Year Ended 31 MARCH 2024

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 2024

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KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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) Alison Harvey Hugh Graham Collins Julieta Gadayan Kate Roberts (resigned 26.11.23) Myriam Cherti Narmada T(resigned 22.05.24) Natalie Margit Sedacca
STAFF	Rita Gava (Company Secretary) Alexandra Millbrook Andrea Kyselakova Avril Sharp Ayesha Mohsin (left 13.03.24) Dipa Haria (started 05.06.23) Marta Bratek Rebecca Hirst Shania Aurelio (started 12.09.24) Sophie Levack (started 15.05.23) 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 AGM - 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). The ILO Convention contains a range of workers' rights and other human rights with a focus on the special challenges faced by workers in this sector, but remains unratified by the United Kingdom. Migrant domestic workers are also still excluded from rights that other workers have because of the restrictions of the UK Overseas Domestic Worker visa. Without legal protection of their rights, many domestic workers will not come forward to the authorities when they experience exploitation and abuse. Kalayaan continued to deliver services and to campaign to protect domestic workers' rights, and launched a new project on community engagement. Our work is more important than ever.

Last year we conducted a review of our strategies, where we decided to continue to focus on case work, further develop our policy work and significantly increase community engagement. Against this background, a few highlights of our activities this year include the below.

Case work and policy work

First, on case work, we continued to regularly see and advise migrant domestic workers who sought crucial legal advice and other support from us. In our policy work, we marked the 12- year anniversary of the UK Overseas Domestic Worker visa, with an important Report entitled '12 Years of Modern Slavery: The Smokescreen Used to Deflect State Accountability for Modern Slavery'. On the basis of evidence of exploitation and abuse of migrant domestic workers, the Report recommends that the Government reinstates the pre-2012 regime to protect domestic workers' rights at work. Moreover, we made a statement at the UN Human Rights Committee's 140th session in Geneva where we presented the key challenges faced by migrant domestic workers in the UK, and submitted evidence to the House of Lords Committee Review of the Modern Slavery Act 2015. A recent legislative change also needs to be highlighted: live- in domestic workers are no longer excluded from the minimum wage through the 'family worker exemption'. This legal change is the direct result of the *Puthenveetil* case of the Employment Appeal Tribunal, where Kalayaan intervened, and our broader campaigns on the issue, such as our evidence to the Low Pay Commission. With the new Government since July, we are looking into opportunities to increase engagement and influence in developing law and policy.

Community Engagement

A special highlight this year has been the launch of a new, highly successful project on Community Engagement. In this context, we organised and held information and awareness events for domestic workers, where we provided advice and support on access to healthcare and employment rights. We also provided training on self-advocacy and campaigning, hosted community building events, such as a coffee morning in our offices, where we discussed the UK Overseas Domestic Worker visa, and built a sustainable base of volunteers. In addition, we strengthened our communication practices by publishing a monthly newsletter with a wealth of information for our service users. Kalayaan's Campaigning Group produced a zine, entitled 'We Domestic Workers' that contains the work of our members, campaign goals, and future aspirations.

Staff team

All this work would not have been possible without our very strong staff team: Marta Bratek, Rita Gava, Dipa Haria, Rebecca Hirst, Andrea Kyselakova, Sophie Levack, Alex Millbrook and Avril Sharp. We were also joined by Shania Essah Aurelio as Community Engagement Officer. All members of staff at Kalayaan have been working tirelessly on advice, support, research, policy, community engagement and other work, and we are grateful to them. We are also thankful to Dominic Clarke and our volunteer English teachers for their work during the year. We are also grateful to our new volunteers who joined the community engagement project. This year Ayesha Mohsin stepped down from her part-time role with Kalayaan. We are thankful to her for all her work. Rebecca Hirst, who has worked at Kalayaan both as a case worker and this year as Community Engagement Lead, launching our very successful community engagement project, is also stepping down. Her work has been exceptional and we wish to acknowledge it with gratitude.

In addition, after many years of dedicated service, our CEO, Rita Gava, is stepping down from her role due to relocation. Her focused, calm and careful leadership of the organisation during challenging times has been invaluable and we are deeply grateful to her for all her work and dedication to the aims of the organisation. We are now focusing our efforts on recruiting a new CEO to lead Kalayaan.

With recent and planned turnover we also have an opportunity to further strengthen and diversify our staff team, and we are looking carefully at what skills are needed.

Coalitions

Our staff team have worked to deliver all these services and to campaign in coalition with other organisations such as Kanlungan, FLEX, the Voice of Domestic Workers, the Filipino Domestic Workers Association, Doctors of the World, Waling Waling, the Work Rights Centre and many others. These coalitions are very important to our work.

Trustees

All trustees 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. Narmada Thiranagama stepped down from the Board of Trustees this year, and we wish to thank her for her input to our work during her time on the Board. Pauline Uwins, our Deputy Chair, is also stepping down in the end of this year. Pauline Uwins has brought a wealth of expertise to the Board of Kalayaan, and we are deeply grateful for her commitment and insights that helped us strengthen many aspects of our work. At the same time, we have welcomed a new trustee, Zem Pescadero, who brings invaluable expertise and knowledge to our Board. This year we also conducted a Trustee Skills Audit, and are now in the process of continuing discussions regarding what further skills our Board needs.

Funders

Many thanks are also due to our funders, the AB Charitable Trust, the Barrow Cadbury Trust, the Bromley Trust, the City Bridge Trust, the Esmee Fairbairn Foundation, the Fidelis Foundation, the Lloyds' Bank Foundation, the Mayor's Office for Policing and Crime, the

National Lottery Community Fund, the Oak Foundation, Porticus, the Royal Borough of Kennington and Chelsea, the Samworth Foundation, the Seven Friends Foundation and individual donors for their unstinting and invaluable support. We would have not been able to pursue our activities without this support. We are currently also looking to diversify our income streams, recognising rising costs and desire to further build on policy and casework.

Professor Virginia Mantouvalou Chair of Kalayaan

REPORT OF THE MANAGEMENT COMMITTEE MEMBERS

The Management Committee present its directors' report and this year accounts for the year ended 31 March 2024.

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.

REPORT OF THE MANAGEMENT COMMITTEE (continued)

OBJECTIVES AND ACTIVITIES

Direct Services

Our direct services during the reporting period included:

-20 advice sessions per week

-64 new service users were registered and received information on their rights and possible actions. Telephone interpreters were provided whenever needed. These were generally people who had recently escaped an abusive or exploitative employer, or their trafficker. Kalayaan was for many the first opportunity to tell their story and also to learn about their rights and what support was available. During this first appointment, service users were asked a series of open questions designed to understand their immigration status and their working conditions. Once service users provided their statement, information on their rights and possible actions was given by the adviser, with opportunities to ask questions, so that beneficiaries could make informed decision on the next step they wished to take. Telephone interpreters were always provided if needed.

Service users were provided with a written record of the advice received and given the opportunity to ask for clarifications before they signed to confirm that they understood the advice and agreed to the stated course of action. The letter was read to them with the help of an interpreter if needed. Follow-up sessions were given whenever necessary.

-27 service users were identified as survivors of modern slavery and referred into the NRM so that they could receive statutory support. From 30 January 2023, the Home Office increased the threshold for a positive reasonable grounds decision, which led to a reduction in the national number of positive decisions issued by the Single Competent Authority.

The new threshold, however, has not impacted Kalayaan's successful referral rate (the only initial negative decision was overturned when we submitted a reconsideration request). We believe that we have enough expertise to recognise cases that meet the legal threshold, and we draft very detailed and comprehensive referrals, often after spending a total of 4 to 14 hours interviewing our clients to prepare the NRM referral.

Once referred, victims receive the Single Competent Authority's first assessment and if they are granted a positive Reasonable Grounds decision (which should be within 1 week), they can access statutory support through the government's contracted Victim Care Co-ordinator, the Salvation Army, and, specifically for London, their sub-contractor Hestia. Kalayaan staff worked very closely with the allocated Hestia caseworker, to co-ordinate support and ensure that all referred victims had access to their entitlements (healthcare, counselling, and safe housing) as needed. Victims in the NRM are also entitled to Legal Aid representatives, and the Kalayaan lawyers collaborated with them by providing supporting letters and expert witness reports that would form part of the documents to submit to the Single Competent Authority to inform their full assessment for the Conclusive Grounds decision of their trafficking case. Therefore, post NRM referral, Kalayaan continues to support the clients throughout the NRM process, which on average takes 2.5-3 years.

-24 service users received support with preparing their immigration applications for visa renewal or settlement. The number of people requiring support with these applications is naturally declining: only people who entered the UK prior to the visa changes of April 2012 retained the right to extend their visa and eventually settle, so the majority of domestic workers who have been in the UK this long have settled by now, however some have not been able to meet the English knowledge requirements and continue to renew their visa yearly. For these, our service is still vital. These applications have to be submitted online and require many supporting documents. Many service users do not feel confident with online applications and our support means they don't need to depend on their employers or expensive private solicitors. Thanks to our free service they can remain in control of their immigration status.

-42 domestic workers received support in accessing their employment rights, with many referred to employment solicitors or assisted with ACAS or employment tribunal proceedings.

-14 destitute domestic workers at risk of homelessness were helped with emergency accommodation and housing matters

-39 people were enabled to access healthcare This includes help register with a GP, referrals for counselling and other mental health services, applications for exemption on prescription fees, accessing ante-natal care, etc.

-around 50 people attended our free Sunday English classes. These classes are run on Sunday to facilitate access, since most domestic workers only get time off on Sundays. We run an intermediate class and a pre-literacy class, designed specifically for students with no literacy either in English or in their own language. Kalayaan wishes to thank Dominic Clarke, our English classes Coordinator and teacher, and all the volunteer teachers who so generously give their time on Sunday to teach our students.

Policy work

The reporting period was a rather eventful period for our policy and campaign work.

Kalayaan was invited by the Joint Committee on Human Rights to provide oral evidence on the subject of Human Rights at Work on 13 September 2023.

Kalayaan provided evidence on the experience of migrant domestic workers in the United Kingdom. At the meeting were also present: Virginia Mantouvalou, Professor of Labour Law and Human Rights at UCL, and Trustee and Chair of Kalayaan), and Kate Roberts, Head of Policy at Focus on Labour Exploitation (FLEX), and Trustee at Kalayaan. At the meeting, we set out various issues faced by populations at risk of human trafficking and modern slavery (including migrant domestic workers) in the United Kingdom. These issues covered the lack of inspection and enforcement of labour laws for those populations, the link between short-term non-renewable visas (such as the Overseas Domestic Worker visa or the Seasonal Worker visa) and the increased risk of exploitation, and the shortcomings of the National Referral Mechanism (NRM) – noting, in particular, that the mean time period for Kalayaan clients waiting for a final decision on the NRM is 941 days (2.6 years), and the median is 786 days (2.2 years).

Our campaign work intensified in preparation of the general elections, and we produced a new briefing of our campaign asks.

The **three key asks** are:

- Changing the current ODW visa into a visa that affords rights and protection to migrant domestic workers.
- The right to work for all workers who have been referred into the NRM and have been granted a positive Reasonable Ground decision, regardless of whether their visa was still valid or not when they were referred.
- Better monitoring and accountability of employers of migrant domestic workers. The full briefing can be read in the attached document.

The briefing was presented to Shadow Immigration Minister Stephen Kinnock. We had a very successful meeting with him in early January 24, together with Unite the Union, Waling Waling (a Filipino campaign group), a worker with lived experience of modern slavery, and FLEX.

Mr Kinnock was very engaged and made some insightful comments. The meeting was focused on reinstating the pre-2012 ODW visa. Mr Kinnock was expressly supportive of changing the visa to one that ensures that ODWs can access and enforce their labour rights.

Family Worker Exemption

Kalayaan campaigned for many years for the removal of the Family Worker Exemption from the National Minimum Wage Regulations. The Exemption states 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. This exemption, originally intended for 'au pairs', has been regularly used by abusive employers as a loophole to exploit their workers and evade justice.

Over the years, Kalayaan has made several submissions to the Low Pay Commission. In December 2022, the Low Pay Commission stated in its report that the exemption was 'not fit for purpose' and recommended to the government it be removed. (<https://www.gov.uk/government/publications/low-pay-commission-report-2021>)

On 10 March 2022, Paul Scully MP, then Parliamentary Under Secretary of State for Business, Energy and Industrial Strategy, announced that the exemption would be removed 'when parliamentary time allows.'

In the following months, Kalayaan formed a Coalition with other organisations, including: Anti-Slavery International, Focus on Labour Exploitation (FLEX), Nanny Solidarity Network, the Voice of Domestic Workers, Womens Budget Group, IWGB Nannies & Au Pairs branch and the Anti Trafficking and Labour Exploitation Unit (ATLEU), to monitor the government's commitment and demand the exemption's removal. It took over a year of lobbying, but finally the amendment was laid before Parliament and the Exemption was removed on 1 April 2024.

Community Engagement Project

In the summer of 23, Kalayaan staff and Trustees attended an Away Day to review our strategy and services, to ensure that we continue to meet our beneficiaries' needs.

As a grassroots organisation, service users' participation has always been at the heart of our work, and we decided to invest more resources towards community engagement. A new Community Engagement Project was launched in February 24. The project has multiple aims:

- to deliver information workshops on relevant subjects (such as immigration rights, employment rights, access to healthcare)
- to develop a large group of activists and public speakers through self-advocacy courses and media training. We always ensure that policy makers, as well as the general public, get to hear their experiences directly from their voices. This adds credibility to our work and it has proven to be the most effective way to get policy makers engaged.
- to set up focus groups of migrant domestic workers who review our services and inform our service strategy

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- to make our Board of Trustees more inclusive by identifying migrant domestic workers who are interested in joining and working with them and to equip them to be confident participants.

Our service users responded very positively to the new project, and many have engaged with the new Sunday activities.

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 approximately 6 months of core expenditure at the end of March 2024.

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 2024 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.

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 **£500,117** was 218% higher than the previous year. This was mainly due to new funder the Chanel Foundation. Unrestricted fund grants of £153,654 was 400% higher than 2022/23. Total expenditure of **£ 439,794** for the year was higher than the previous year due to new employees.

Kalayaan's accounts for the financial year 2023/24 showed a net expenditure of **(£238,630)**, made up of a net profit of £107,832 on restricted funds and a net expenditure of (£201,164) on unrestricted funds. At the year end the organisation's free (unrestricted) reserves were **£208,636** total around 5 months of core 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 and signed on its behalf by 2 December 2024

REMEMBER ONLY ONE SIGNATURE REQUIRED

Silvia Hill

.....

Management Committee Member

Date:

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 2024 which are set out on page 15 to 28.

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: 2 December 2024



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STATEMENT OF FINANCIAL ACTIVITIES (& Income and Expenditure Account) FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted	Restricted		
	Notes	Funds	Funds	2024 Total	2024 Total
		£	£	£	£
Income:					
<i>Charitable activities</i>					
Oak Foundation		-	65,461	65,461	66,606
Royal Borough of Kensington & Chelsea		-	2,904	2,904	-
Barrow Cadbury Trust		-	43,000	43,000	17,000
Esmee Fairbairn Foundation	50,000	-	-	50,000	9,990
City Bridge Trust			61,750	61,750	60,000
National Lottery Fund		-	53,347	53,347	51,406
Lloyds Foundation	25,000			25,000	-
Tudor Trust				-	-
Bromley Trust	15,000			15,000	15,010
Anti-Slavery ATMG	2,000			2,000	-
AB Charitable Trust	20,000		-	20,000	
Fidelis Foundation	25,000			25,000	
Chanel Foundatation			120,000	120,000	
<i>Donations</i>					
Fundraising / Donations etc	11,210		-	11,210	5,941
Clients Emergency Fund					
Activities			-		
Membership	-		-	-	-
<i>Investment Income</i>					
Bank Interest	3	5,444		5,069	2,621
----		-----	-----	-----	-----
Total Income		153,654	346,463	500,117	228,574
		-----	-----	-----	-----
		-----	-----	-----	-----

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

		Unrestricted	Restricted	2024	2023
	Notes	Funds £	Fund £	Total Funds £	Total Funds £
Expenditure					
<i>Charitable Activities</i>					
Salaries / ENIC / Pension	10	139,572	198,661	338,233	233,549
Child Care Vouchers (salary sacrifice)		-	-	-	-
Bookkeeper		7,686	705	8,391	
Payroll Costs		364	1,113	1,478	1,603
Staff Travel		221	-	221	370
Staff Development/Training/Recruit		1,955	2,642	4,597	2,473
English Classes		2,146	1,449	3,596	3,569
Other Client Support		4,904	7,374	12,278	8,360
Emergency Fund / Accommodation		33	-	33	148
Volunteers' Expenses		24	-	24	316
Premises Costs		21,380	13,117	34,497	35,981
Equipment Repairs & Build Maintenance		4,229	5,701	9,930	5,492
Stationery / Postage / Photocopying		2,210	1,669	3,879	2,514
Subscriptions / Memberships etc		1,509	35	1,544	848
Telephone / Fax / Internet/ Website		2,644	2,440	5,084	4,807
Insurance		3,450	1,642	5,092	2,993
Cost of Generating Funds		-	-	-	-
Computer and mobile phones		3,966	884	4,850	-
<i>Governance Costs</i>		13	-	13	13
Bank Charges		60	-	60	78
Accountancy/Legal fees		37	162	199	216
Independent Examination	4	4,457	(525)	3,933	4,080
Professional Fees		300	1,410	1,710	
Professional fee					
Total Expenditure		201,163	238,630	439,794	307,410

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024 (CONTINUED)

		Unrestricted	Restricted	2024	2023
	Notes	Funds £	Fund £	Total Funds £	Total Funds £
Net (expenditure)/income For the year		(47,509)	107,832	60,323	(78,837)
Total Funds					
1 April 2023		252,954	13,702	266,657	345,493
Reallocation		256,145	10,456	266,602	
		-----	-----	-----	-----
Total Funds 31 March 2024		208,636	118,288	326,925	266,657
		=====	=====	=====	=====

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BALANCE SHEET AS AT 31 MARCH 2024

	Notes	2024 £	2023 £
Tangible Fixed Assets	5	-	-
Current Assets			
Pre-Payment	6	2,904	-
Cash at bank and in hand		348,680	273,926
		-----	-----
Liabilities:	7	(24,659)	(7,270)
(Creditors: amounts falling due within one year)		-----	-----
Net Current Assets		326,925	266,657
		=====	=====
NET ASSETS		326,925	266,657
		=====	=====
Funds:			
Unrestricted funds			
General		208,636	252,954
Restricted funds:	8	118,288	13,702
		-----	-----
	11	326,925	266,657
		=====	=====

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 2024. 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 2 Dec 2024 and signed on its behalf by:

Silvia Hill

.....
Silvia Hill
Management Committee Member
Date 2 December 2024

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

		2024 £	2023 £
Cash Flows from Operating Activities	12	69,370	(80,211)
Purchase of Fixed Assets			
Interest Received		5,384	2,621
		<u>74,754</u>	<u>(77,590)</u>
Change in cash in 2023/24			
Cash at 1 April 2023		273,926	351,516
Cash at 31 March 2024		348,679	273,926
		<u>74,754</u>	<u>141,432</u>

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED ON 31 MARCH 2024**

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.

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.

KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

- 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 2023 (CONTINUED)

		Unrestricted	Restricted	2023
	Notes	Funds	Fund	Total Funds
		£	£	£
Income :				
Charitable activities				
Oak Foundation		-	66,606	66,606
Royal Borough of Kensington & Chelsea		-	-	-
Barrow Cadbury Trust		-	17,000	17,000
Esmee Fairbairn Foundation		9,990	-	9,990
City Bridge Trust			60,000	60,000
National Lottery Fund		-	51,406	51,406
Tudor Trust				-
Bromley Trust		15,010		15,010
Anti-Slavery ATMG				-
Refugee Action – Respond and Adapt				
MOPAC				
Porticus				
Fidelis Foundation				
Donations				
Fundraising / Donations etc		5,941	-	5,941
Clients Emergency Fund				
Activities			-	-
Membership			-	-
Investment Income				
Bank Interest	3	2,621	-	2,621

Total Income		33,562	195,012	228,574

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

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

STATEMENT OF FINANCIAL ACTIVITIES
NOTES TO THE ACCOUNTS (continued)

3. Interest receivable and similar income

	2024 £	2023 £
Bank interest - unrestricted	5,384	2,621
	===	===

	2024 £	2023 £
4. Independent Examination	3,720	3,690
	=====	=====

5. Tangible Fixed Assets

	Computer Equipment	Fixtures, fittings & equipment	Total
Cost			
at 1 April 2023	7,716	4,200	11,916
Additions		-	
Disposals			
At 31 March 2024	7,716	4,200	11,916
Depreciation			
at 1 April 2023	7,716	4,200	11,916
Disposal	-----	-----	-----
Charge for the year			
At 31 March 2024	7,716	4,200	11,916
Net book value			
at 31 March 2023	-	-	-
at 31 March 2024	-	-	-

**STATEMENT OF FINANCIAL ACTIVITIES
NOTES TO THE ACCOUNTS (continued)**

6. Debtors		
	2024	2023
	£	£
Accounts receivable	2,904	-
	=====	=====
 7. Creditors: amounts falling due within one year		
	2024	2023
	£	£
Creditors falling due within one year		
Payables		
	3,677	2,880
	-----	-----
Accruals:		
Audit & Independent Examination accrual	3,720	3,690
Bookkeeping	3,525	-
Pensions	3,705	-
Payroll	9,432	-
Other accruals	599	699
	-----	-----
	20,980	<u>4,389</u>

KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

STATEMENT OF FINANCIAL ACTIVITIES NOTES TO THE ACCOUNTS (continued)

8. Restricted funds - breakdown:

Funders/ Projects	Balance B/fwd	Income	Expenditure	Balance C/fwd
Clients' Emergency fund	1,205	-	-	1,205
	-			
Oak Foundation	1,515	65,461	(65,461)	1,514
ATMG	894	-	-	894
RB Kensington & Chelsea	-	2,904	(2,904)	-
Barrow Cadbury Trust	1,783	43,000	(43,000)	-
City Bridge Trust	-	61,750	(61,750)	
National Lottery	-	53,348	(53,314)	34
			-	
Samworth Foundation	59			-
MOPAC	5,000	-	-	5,000
Chanel Foundation	-	120,000	(12,202)	107,798
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	10,458	346,463	(238,633)	118,287

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
Chanel Foundation	Community outreach program

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2024**

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:	2024	2023
	9	6
Employment costs:	2024	2023
Gross wages and salaries	296,404	206,835
Employer's NI	25,254	16,757
Other pension costs	16,574	9,956
	<u>338,233</u>	<u>233,548</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 2024 are represented by:			
Tangible fixed assets	-	-	-
Current assets	215,634	135,949	351,584
Creditors: amounts falling Due within one year	(6,998)	(17,660)	(24,659)
	<u>208,636</u>	<u>118,288</u>	<u>326,924</u>
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**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2024****12. Reconciliation of Net Income/(Expenditure) to Operating Activity Net Cash Flow**

	2023/24	2022/23
	(£)	(£)
Net (expenditure)/ income as per the SOFA	60,323	(78,836)
Adjustments for:		
Interest Received	(5,384)	(2,621)
Depreciation		
(Increase)/Decrease in Debtors	(2,904)	2,657
Increase/(Decrease) in Creditors	17,335	(1,410)
Net Cash Used in Operating Activities	69,370	80,211

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 (2024: £ nil).

15. Cranfield Trust

The charity has benefitted but not recognised in its accounts, the contribution of unpaid general consultancy services supplied by the Cranfield Trust.
