

COMPANY REGISTRATION NUMBER: 08180451
CHARITY REGISTRATION NUMBER: 1149134

Roshni Sheffield Asian Women's Resource Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

ALLEN, WEST AND FOSTER
Chartered accountants
Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Roshni Sheffield Asian Women's Resource Centre
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2023

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Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Roshni Sheffield Asian Women's Resource Centre
Charity registration number	1149134
Company registration number	08180451
Principal office and registered office	444 London Road Sheffield S2 4HP United Kingdom

The trustees

Shahnaz Bano (Secretary)
Asima Khan
Yasmeen Shah
Kalpana Desai (Chairperson)
Ghazala Munir
Nalini Popat
Farhana Zaman
Aasma Khan (Appointed 16 November 2022)
Najma Carles
Yasmin Farooq
Zohra Choudry (Vice Chairperson)
Fazeela Hussain

Independent examiner	Stephen Allen ACA FCCA Omega Court 364-366 Cemetery Road Sheffield S11 8FT
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Structure, governance and management

Governing document

The centre is a registered charitable company limited by guarantee governed by its memorandum and articles of association and managed by a voluntary Management Committee. It has 560 members. It employs 3 full time workers, 10 part time workers and has trained young women on student placements. The charity was incorporated on 15th August 2012 and commenced its activities on 1st April 2013 when it took over all of the assets, liabilities and activities of the unincorporated charity Roshni Sheffield Asian Women's Resource Centre. The Asian Women's Centre has an Equal Opportunities and a Confidentiality Policy. The Equal Opportunities Policy is a commitment to provide access to the Centre and its services free from direct or indirect discrimination. It is a commitment to provide support and assistance regardless of race, colour, nationality, ethnic or national origin etc. The Confidentiality Policy has been developed to protect clients seeking advice and support from the Centre. There have been no significant changes in the policies of the charity during the year.

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management *(continued)*

Appointment of Management Committee

Trustees, who are also directors for the purpose of company law, are appointed as members of the management committee whether through death or resignation of an existing trustee.

Trustee induction and training

New trustees are encouraged to attend short training sessions to familiarise themselves with the charity and the context within which it operates. These cover:

- The obligations of Management Committee Members
- Resourcing and the current financial position as set out in the latest published financial statements
- Future plans and objectives

Trustees are provided with the Charity Commissions guide "the Essential Trustee" and the latest financial statements.

Risk management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

Related parties

The trustees consider that there are no related parties.

Objectives and activities

How our activities deliver public benefit

Roshni is a central resource centre for information, advice and support; the primary purpose of the charity is the advancement of education (including social and physical training) of Asian Women in the City of Sheffield.

The trustees consider that they have complied with the duty as set out in section 4 of the Charities Act 2011 to have due regard to guidance published by the Charity Commission, including public benefit guidance.

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

Over the past year, one to one Advocacy support was provided to 328 marginalised Asian women in the city, through our Empowerment Circle service of which 43 were new domestic abuse cases and out of which only 8 of these domestic abuse clients were fluent in English. Demand for Advocacy support has continued to grow and has been made worse by the rising cost of living crisis and our clients high needs for advocacy due to language barriers and a very low level of education. The Empowerment Circle project was designed to create a shift in our service, with more focus on enabling the vulnerable women we support. We aimed to reduce our advocacy work and hands on support, putting more resources into one-to-one coaching sessions and group work. It proved to be challenging both for the project staff and for our service users. We aimed to provide Advocacy to only 100 clients this year but ended providing support to 328 women. Nonetheless, we have gone ahead and done all our planned activities for this year with some amazing progress by our service users. The cost of living crisis has been the biggest change. We find ourselves completing household support fund forms almost daily for clients in need, which is useful to the clients but at the same time, it is time consuming. The workload for the staff team has increased due to this consecutive higher demand for advocacy support.

One to one Bilingual cultural counselling sessions were also completed by 33 women over the year, and in addition 22 women are currently in counselling. The majority of these women have experienced either domestic abuse, multiple traumas and/or some form of crisis in their lives. The Roshni counselling service has been growing year on year and even now we have 30 women from the South Asian community on our waiting list. We have also worked in partnership with Sheffield MIND over the year and delivered 9 wellbeing courses in Art and Movement therapy to 59 women in need of mental wellbeing support. Results collated from our end of counselling evaluation showed that:

- o 87% of the women responded that counselling had helped a great deal to deal with their worries;
- o 93% of women rated their mental wellbeing after counselling as better than before.
- o 91% of the women said that they found counselling to be very helpful.

We also successfully delivered 31 courses this year, engaging a community which is traditionally hard to engage/motivate. In addition 99 women were supported to complete self-development plans helping them to clarify their goals and reach their aspirations of whom 19 women took up volunteering and 15 women were supported into paid work. We have also worked in partnership with 'Ignite Imaginations' over the past year. Assisting women to access mainstream opportunities to engage in creative and therapeutic activities and show case their work with other groups from around the city. We ran the Covid Memorial project with them, supporting women from the community who had experienced loss and bereavement over this period. The activities were thoroughly enjoyed by all, using clay as a medium of expression.

Our support work with Children and Young People has significantly grown over the past year. We delivered group activities to 36 vulnerable girls in 3 secondary schools providing them with opportunities to raise awareness of domestic abuse and to undertake activities to develop their confidence and self-esteem. The Diya Young Women's project was a great success, and the programme ended with a conference where we invited guest speakers from the local community, women who were inspiring and leading role models, to address the girls and to inspire and motivate them. We have also continued to deliver our playscheme in the holidays as part of the HAF programme in the city - this initiative continues to focus and support young children from families who are in receipt of free school meals.

Our work with lonely and isolated elders has continued to successfully identify and reach out to hard to reach elders in our community. Once engaged, we help them to access our remote group activities and events that address issues of isolation, poverty and mental health. This year, we undertook Digital training with the Bangladeshi women living in the Darnall area of the city. These sessions proved to be very popular, providing an opportunity to develop skills as well as providing a means of reducing isolation and loneliness amongst elders in the city. We have also been undertaking weekly chair aerobics over zoom in response to women's health concerns and feelings of isolation/depression. Anecdotally many women talked about how the project has helped them feel less isolated & that they enjoyed the health benefits of exercise. Most recognised the benefits of being more active and more said they didn't feel

Roshni Sheffield Asian Women's Resource Centre

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

confident coming out alone to exercise (issues with transport, language, where to go). All the women had benefited from coming together as a group, albeit on zoom, and building their confidence together. Many of the women we work with want to become more active citizens. However, their lack of belief in themselves is often a big as barrier as is their poor educational backgrounds.

Financial review

The principal funding sources of the organisation during the year were Sheffield City Council, The Big Lottery Fund, The Henry Smith Charity and the South Yorkshire Police and Crime Commissioner amongst others (see note 5).

Investment policy

The constitution authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are currently held.

Reserves policy

It is the policy of the charity to build up the level of unrestricted funds to a level which equate to approximately 6 months unrestricted expenditure. This provides sufficient funds to cover management and administration and support costs.

Plans for future periods

In the coming year we are planning more focused work with women around volunteering and employment. Our new Social Enterprise arm, Roshni Kitchen, will be up and running which and we will utilize it to train women in an array of skills, opening up their interest and opportunities to the world of work. We will also be working with SEM to deliver a series of residentials with clients interested in becoming Environmental Champions and Ambassadors in their respective local communities. We also plan on developing our Roshni garden this year and utilize local women and children to participate in its setting up and maintenance. We are also hoping to set up a new helpline service specific for young South Asian women and girls aged 13-25 who are at risk of suicide. We will be providing one to one support to enable the provision of mental wellbeing support/counselling to girls in the city at risk of suicide.

Small company provisions

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

The trustees' annual report was approved on 11 September 2023 and signed on behalf of the board of trustees by:

Kalpana Desai 15/09/23

Kalpana Desai (Chairperson)
Trustee

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Roshni Sheffield Asian Women's Resource Centre

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Roshni Sheffield Asian Women's Resource Centre ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity'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 (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements 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).

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Roshni Sheffield Asian Women's Resource Centre *(continued)*

Year ended 31 March 2023

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.



15/9/2023

Stephen Allen ACA FCCA
Independent Examiner

Omega Court
364-366 Cemetery Road
Sheffield
S11 8FT

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	36,537	331,291	367,828	394,803
Charitable activities	6	1,493	—	1,493	3,689
Total income		<u>38,030</u>	<u>331,291</u>	<u>369,321</u>	<u>398,492</u>
Expenditure					
Expenditure on charitable activities	7,8	65,473	272,566	338,039	316,058
Total expenditure		<u>65,473</u>	<u>272,566</u>	<u>338,039</u>	<u>316,058</u>
Net income and net movement in funds		<u>(27,443)</u>	<u>58,725</u>	<u>31,282</u>	<u>82,434</u>
Reconciliation of funds					
Total funds brought forward		222,578	25,114	247,692	165,258
Total funds carried forward		<u>195,135</u>	<u>83,839</u>	<u>278,974</u>	<u>247,692</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 9 to 18 form part of these financial statements.

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	93,185	71,620
Current assets			
Debtors	16	1,586	18,006
Cash at bank and in hand		194,131	166,098
		<u>195,717</u>	<u>184,104</u>
Creditors: amounts falling due within one year	17	<u>9,928</u>	<u>8,032</u>
Net current assets		<u>185,789</u>	<u>176,072</u>
Total assets less current liabilities		<u>278,974</u>	<u>247,692</u>
Net assets		<u>278,974</u>	<u>247,692</u>
Funds of the charity			
Restricted funds		83,839	25,114
Unrestricted funds		<u>195,135</u>	<u>222,578</u>
Total charity funds	19	<u>278,974</u>	<u>247,692</u>

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

Directors' responsibilities:

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

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

These financial statements were approved by the board of trustees and authorised for issue on 11 September 2023, and are signed on behalf of the board by:

Kalpana Desai

Kalpana Desai (Chairperson)
Trustee

The notes on pages 9 to 18 form part of these financial statements.

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 444 London Road, Sheffield, S2 4HP, United Kingdom.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', 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 (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

Roshni - Sheffield Asian Women's Resource Centre meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Whilst the impact of the Covid-19 global pandemic has been felt by many organisations, the charity retains sufficient unrestricted reserves to ensure that there is no material impact on the ability to continue as a going concern for the foreseeable future.

Disclosure exemptions

In line with the Charities SORP (FRS102) Update Bulletin 1:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Long leasehold property	-	2% straight line
Fixtures and fittings	-	25% reducing balance and straight line
Cafe/Kitchen Equipment	-	25% straight line

A full year's depreciation is charged in the year of acquisition and none in the year of disposal. Assets costing less than £100 are not capitalised but are treated as resources expended in the period in which the cost is incurred.

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

Defined contribution plans

Contributions in respect of the charity's defined contribution pension scheme are charged to the income and expenditure account for the year in which they are payable to the scheme. Differences between contributions payable and contributions actually paid in the year are shown as either accruals or prepayments at the year end.

4. Limited by guarantee

The company is limited by guarantee, with a liability of members in case of winding up of £1.

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Sheffield City Council Core Service Grant	–	34,744	34,744
Firvale Community Hub	10,000	–	10,000
Voluntary Action Sheffield Move More	–	8,400	8,400
Big Lottery Fund Reaching Communities	–	139,453	139,453
SCC Device Scheme	8,047	–	8,047
Henry Smith	–	73,300	73,300
Zest Community	–	6,000	6,000
Covid Response Fund	–	–	–
Comic Relief	–	–	–
Sharrow Community Fund	–	11,610	11,610
Misc Grants	2,967	2,500	5,467
NHS Sheffield	–	8,300	8,300
Police & Crime Commissioner	–	42,754	42,754
Digital Literacy Projects WRC Womens Fund	–	4,230	4,230
Lloyds Bank Foundation	2,250	–	2,250
Cafe/Kitchen Grants	–	–	–
Other donations and legacies			
Other donations and income	13,273	–	13,273
	<u>36,537</u>	<u>331,291</u>	<u>367,828</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Sheffield City Council Core Service Grant	–	34,744	34,744
Firvale Community Hub	10,000	–	10,000
Voluntary Action Sheffield Move More	–	10,400	10,400
Big Lottery Fund Reaching Communities	–	51,347	51,347
SCC Device Scheme	9,250	–	9,250
Henry Smith	–	–	–
Zest Community	–	14,000	14,000
Covid Response Fund	–	52,937	52,937
Comic Relief	–	84,000	84,000
Sharrow Community Fund	–	12,104	12,104
Misc Grants	12,100	–	12,100
NHS Sheffield	–	10,000	10,000
Police & Crime Commissioner	–	29,208	29,208
Digital Literacy Projects WRC Womens Fund	–	5,000	5,000
Lloyds Bank Foundation	25,000	–	25,000
Cafe/Kitchen Grants	4,923	–	4,923
Other donations and legacies			
Other donations and income	29,790	–	29,790
	<u>91,063</u>	<u>303,740</u>	<u>394,803</u>

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds	Total Funds 2023	Unrestricted Funds	Total Funds 2022
	£	£	£	£
Other donations	1,493	1,493	3,689	3,689

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Support of Asian Women in the City of Sheffield	8,566	272,566	281,131
Support costs	56,907	—	56,908
	65,473	272,566	338,039

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Support of Asian Women in the City of Sheffield	—	276,681	276,681
Support costs	17,867	21,510	39,377
	17,867	298,191	316,058

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023	Total fund 2022
	£	£	£	£
Support of Asian Women in the City of Sheffield	281,131	54,707	335,838	313,898
Governance costs	—	2,201	2,201	2,160
	281,131	56,908	338,039	316,058

9. Analysis of support costs

	Support of Asian Women in the City of Sheffield	Total 2023	Total 2022
	£	£	£
Premises	28,042	28,042	13,093
Communications and IT	8,330	8,330	11,544
General office	4,194	4,194	1,239
Finance costs	1,339	1,339	1,309
Governance costs	2,201	2,201	2,160
Support costs - Other costs	12,802	12,802	10,032
	56,908	56,908	39,377

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11. Net income

Net income is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>8,895</u>	<u>7,671</u>

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,200</u>	<u>2,200</u>

13. Staff costs

The average head count of employees during the year was 14 (2022: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Project workers	6	3
Management	1	1
Finance & administration	<u>1</u>	<u>1</u>
	<u>8</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

Trustees received no remuneration or expenses during the year.

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Cafe/Kitchen Equipment £	Total £
Cost				
At 1 Apr 2022	65,046	36,473	8,010	109,529
Additions	—	—	30,460	30,460
At 31 Mar 2023	65,046	36,473	38,470	139,989
Depreciation				
At 1 Apr 2022	21,773	15,886	250	37,909
Charge for the year	1,301	5,001	2,593	8,895
At 31 Mar 2023	23,074	20,887	2,843	46,804
Carrying amount				
At 31 Mar 2023	41,972	15,586	35,627	93,185
At 31 Mar 2022	43,273	20,587	7,760	71,620

16. Debtors

	2023 £	2022 £
Prepayments and accrued income	846	1,305
Other debtors	740	16,701
	1,586	18,006

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	2,250	2,200
Social security and other taxes	3,949	2,347
Other creditors	3,729	3,485
	9,928	8,032

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,135 (2022: £8,596).

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
General funds	220,655	38,030	(63,550)	195,135
Designated funds	1,923	—	(1,923)	—
	<u>222,578</u>	<u>38,030</u>	<u>(65,473)</u>	<u>195,135</u>

	At 1 Apr 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
General funds	145,693	89,829	(14,867)	220,655
Designated funds	—	4,923	(3,000)	1,923
	<u>145,693</u>	<u>94,752</u>	<u>(17,867)</u>	<u>222,578</u>

Restricted funds

	At 1 Apr 2022	Income	Expenditure	At 31 Mar 2023
	£	£	£	£
Sheffield City Council Core Services Grant	—	34,744	(34,744)	—
The National Lottery Community Fund	—	139,453	(91,183)	48,270
Home Office (Capital Grant)	6,369	—	(6,369)	—
South Yorkshire Community Fund	—	—	—	—
The Talbot Trusts	—	2,500	(290)	2,210
BAME Public Health Communication	—	—	—	—
SCC Community Covid Recovery Grant	35,000	—	(26,441)	8,559
The Henry Smith Charity	—	73,300	(48,500)	24,800
Voluntary Action Sheffield (VAS) Move More	4,200	8,400	(12,600)	—
Comic Relief	—	—	—	—
Sharrow Community Forum (HAF)	2,935	11,610	(14,545)	—
NHS Sheffield Integrated Care Board	—	8,300	(8,300)	—
SY Police & Crime Commissioner	(29,208)	42,754	(13,546)	—
Digital Literacy Projects (WRC Women Fund)	—	4,230	(4,230)	—
Zest Community	5,818	6,000	(11,818)	—
	<u>25,114</u>	<u>331,291</u>	<u>(272,566)</u>	<u>83,839</u>

	At 1 Apr 2021	Income	Expenditure	At 31 Mar 2022
	£	£	£	£
Sheffield City Council Core Services Grant	4,100	34,744	(38,844)	—
The National Lottery Community Fund	6,512	51,347	(57,859)	—
Home Office (Capital Grant)	7,169	—	(800)	6,369
South Yorkshire Community Fund	404	—	(404)	—
The Talbot Trusts	—	—	—	—
BAME Public Health Communication	410	—	(410)	—
SCC Community Covid Recovery Grant	—	52,937	(17,937)	35,000

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

19. Analysis of charitable funds *(continued)*

The Henry Smith Charity	970	—	(970)	—
Voluntary Action Sheffield (VAS) Move More	—	10,400	(6,200)	4,200
Comic Relief	—	84,000	(84,000)	—
Sharrow Community Forum (HAF)	—	12,104	(9,169)	2,935
NHS Sheffield Integrated Care Board	—	10,000	(10,000)	—
SY Police & Crime Commissioner	—	29,208	(58,416)	(29,208)
Digital Literacy Projects (WRC Women Fund)	—	5,000	(5,000)	—
Zest Community	—	14,000	(8,182)	5,818
	<u>19,565</u>	<u>303,740</u>	<u>(298,191)</u>	<u>25,114</u>

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	93,185	—	93,185
Current assets	111,878	83,839	195,717
Creditors less than 1 year	(9,928)	—	(9,928)
Net assets	<u>195,135</u>	<u>83,839</u>	<u>278,974</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	71,620	—	71,620
Current assets	158,990	25,114	184,104
Creditors less than 1 year	(8,032)	—	(8,032)
Net assets	<u>222,578</u>	<u>25,114</u>	<u>247,692</u>

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of net assets between funds *(continued)*

Grants received / released in the year were given for the following purposes:

- Sheffield City Council: To fund payroll costs (including those of the centre co-ordinator and administrator) and other project and centre running costs
- The National Lottery Community Fund: To fund the Empowerment Project staff, volunteers and related project running costs
- Voluntary Action Sheffield (Move More): To Support building of capacity (staff time) locally, in a way which enables the hub to deliver or inform physical activity assets
- Sharrow Community Forum (HAF): To provide a range of face-to-face activities with food aimed predominantly at children eligible for Free School Meals (FSM) over the school holidays
- SCC Covid Recovery Grant: Funding to support and encourage clients to follow government guidelines over the Covid period
- NHS Sheffield Integrated Care Board: Funding to provide practical & emotional support to reduce stress & anxiety in individuals who have tested Covid positive or who are self-isolating
- South Yorkshire Police & Crime Commissioner: Victim Services Funding, Domestic Abuse Workers and Bilingual Counselling Service for Clients affected by Domestic abuse & sexual violence
- Digital Literacy Projects: For marginalized women from the South Asian community in Sheffield who have been affected by COVID-19
- Zest Community: Live Lighter: cooking and exercise classes
- Henry Smith: Empowerment circle
- The Talbot Trusts: Move More continuation sessions

There are sufficient resources held in an appropriate form to enable each of the restricted funds to be applied in accordance with its relevant restrictions.