

COMPANY REGISTRATION NUMBER: 08180451
CHARITY REGISTRATION NUMBER: 1149134

Roshni Sheffield Asian Women's Resource Centre
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

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 2024

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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 2024

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 2024.

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 (Resigned 11 December 2023)
Najma Carles
Yasmin Farooq
Zohra Choudhry (Vice Chairperson)
Fazeela Hussain

Independent examiner	Stephen Allen ACA FCCA Omega Court 364-366 Cemetery Road Sheffield S11 8FT
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Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

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 590 members. It employs 4 full time workers, 13 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 no significant changes in the policies of the charity during the year.

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.

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

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 2024

Achievements and performance

Over the year, the Empowerment Circle project supported 441 vulnerable Asian women through its service of which 205 were new clients to the service. The new 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. In addition, 43 New Domestic Abuse cases were supported over the year and 59 children were involved. Of these women, 23 of them had no recourse to public funds and 41 of the Individuals had English as a second language.

Nonetheless, we have gone ahead and done all our planned activities for this year with some amazing progress by our service users. We delivered 31 training courses, 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.

This year 33 women completed their Bi-lingual and Culturally specific Counselling with us and 22 women are still in receipt of counselling. Results collated from our end of counselling evaluation showed that:

- o 87% of the women responded that counselling had helped a great 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.

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 made worse by the rising cost of living crisis and our clients high needs for advocacy due to language barriers and a very low levels of education.

We were able to secure funds to work with more young women this year. We delivered group activities to 36 girls in 3 secondary schools providing them with opportunities to develop their confidence and self-esteem. Our Holiday Activities & Food Programme (HAF) sessions delivered to 56 children in receipt of free school meals in the school holidays. Most of these children from single parent households and most had experienced some form of Domestic Abuse.

Our South Asian Elders project aims to support older people by improving their wellbeing, reducing social isolation and loneliness and in reducing inequalities in their access to services. Elder Café group sessions and activities were accessed by 57 clients to alleviate loneliness and/or isolation, of whom 40 were elders from the Bangladeshi community in Sheffield.

This year, we also undertook Digital training with the elderly 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.

We were also successfully able to launch Roshni Kitchen this year, our new social enterprise café. Roshni Kitchen is an exciting new venture which is all about providing healthy and nutritious Asian food to the public, delivered by our volunteers, who will be using the café business as a training ground. We do eventually hope to develop our Kitchen service so that we can provide a catering service to other

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

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

Year ended 31 March 2024

organizations and will be working on this over the coming year.

Other activities this year have included, weekly Exercise classes for 76 women to improve physical and/or mental health as part of our Move More project of which 58 were Bengali women from the Darnall area of the city. We supported 43 women through our Live Lite adult weight management programme also delivered to women in the Darnall and Tinsley areas of the city and Walks for Wellbeing were accessed by 50 women across the city to help women access local parks and woodlands.

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 hope to build on existing services projects and to develop our social enterprise arm, Roshni Café.

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 5 September 2024 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to be 'Kalpana Desai', written over a faint circular stamp or seal.

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 2024

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 2024.

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 2024

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.



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 2024

		Unrestricted funds £	2024 Restricted funds £	Total funds £	2023 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	110,344	220,649	330,993	367,828
Charitable activities	6	18,413	—	18,413	1,493
Investment income	7	208	—	208	—
Total income		<u>128,965</u>	<u>220,649</u>	<u>349,614</u>	<u>369,321</u>
Expenditure					
Expenditure on charitable activities	8,9	93,731	273,630	367,361	338,039
Total expenditure		<u>93,731</u>	<u>273,630</u>	<u>367,361</u>	<u>338,039</u>
Net (expenditure)/income and net movement in funds		<u>35,234</u>	<u>(52,981)</u>	<u>(17,747)</u>	<u>31,282</u>
Reconciliation of funds					
Total funds brought forward		195,135	83,839	278,974	247,692
Total funds carried forward		<u>230,369</u>	<u>30,858</u>	<u>261,227</u>	<u>278,974</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 10 to 20 form part of these financial statements.

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	16	96,698	93,185
Current assets			
Debtors	17	9,165	1,586
Cash at bank and in hand		164,789	194,131
		<u>173,954</u>	<u>195,717</u>
Creditors: amounts falling due within one year	18	<u>9,425</u>	<u>9,928</u>
Net current assets		<u>164,529</u>	<u>185,789</u>
Total assets less current liabilities		<u>261,227</u>	<u>278,974</u>
Net assets		<u>261,227</u>	<u>278,974</u>
Funds of the charity			
Restricted funds		30,858	83,839
Unrestricted funds		<u>230,369</u>	<u>195,135</u>
Total charity funds	20	<u>261,227</u>	<u>278,974</u>

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

Directors' responsibilities:

- The members have not required the 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 5 September 2024, and are signed on behalf of the board by:



Kalpana Desai (Chairperson)
Trustee

The notes on pages 10 to 20 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 2024

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 2024

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 2024

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 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Sheffield City Council Core Service Grant	–	61,000	61,000
Firvale Community Hub	–	–	–
VAS - Long Covid	–	2,000	2,000
The National Lottery Community Fund	–	72,400	72,400
SCC Device Scheme	–	–	–
The Henry Smith Charity	–	50,000	50,000
Zest Community	–	–	–
SCC Connecting Communities Grant	20,000	–	20,000
Darnall Ward Pot - Move More	–	1,230	1,230
Sharrow Community Fund (Playscheme)	18,457	–	18,457
Misc Grants	7,070	–	7,070
NHS Sheffield	–	–	–
Police & Crime Commissioner	–	22,890	22,890
Digital Literacy Projects WRC Womens Fund	–	–	–
Lloyds Bank Foundation	50,000	–	50,000
SY Community Foundation	–	11,129	11,129
Other donations and legacies			
Other donations and income	14,817	–	14,817
	<u>110,344</u>	<u>220,649</u>	<u>330,993</u>
	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
VAS - Long Covid	–	8,400	8,400
The National Lottery Community Fund	–	139,453	139,453
SCC Device Scheme	8,047	–	8,047
The Henry Smith Charity	–	73,300	73,300
Zest Community	–	6,000	6,000
SCC Connecting Communities Grant	–	–	–
Darnall Ward Pot - Move More	–	–	–
Sharrow Community Fund (Playscheme)	–	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
SY Community Foundation	–	–	–
Other donations and legacies			
Other donations and income	13,273	–	13,273
	<u>36,537</u>	<u>331,291</u>	<u>367,828</u>

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other donations	18,413	18,413	1,493	1,493

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
UK bank interest received	208	208	—	—

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Support of Asian Women in the City of Sheffield	29,007	257,182	286,187
Support costs	64,724	16,448	81,174
	93,731	273,630	367,361

	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

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Support of Asian Women in the City of Sheffield	286,187	78,886	365,073	335,838
Governance costs	—	2,288	2,288	2,201
	286,187	81,174	367,361	338,039

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

10. Analysis of support costs

	Support of Asian Women in the City of Sheffield £	Total 2024 £	Total 2023 £
Premises	42,108	42,108	28,042
Communications and IT	10,074	10,074	8,330
General office	4,007	4,007	4,194
Finance costs	264	264	1,339
Governance costs	2,286	2,286	2,201
Support costs - Other costs	22,435	22,435	12,802
	<u>81,174</u>	<u>81,174</u>	<u>56,908</u>

11. 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.

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>19,802</u>	<u>8,895</u>

13. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,268</u>	<u>2,200</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	213,218	194,055
Employer contributions to pension plans	10,060	9,135
	<u>223,278</u>	<u>203,190</u>

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

14. Staff costs (continued)

The average head count of employees during the year was 13 (2023: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Project workers	5	6
Management	1	1
Finance & administration	1	1
	<u>7</u>	<u>8</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

Trustees received no remuneration or expenses during the year.

16. Tangible fixed assets

	Long leasehold property £	Fixtures and fittings £	Cafe/Kitchen Equipment £	Total £
Cost				
At 1 Apr 2023	65,046	36,473	38,470	139,989
Additions	—	2,286	21,029	23,315
At 31 Mar 2024	<u>65,046</u>	<u>38,759</u>	<u>59,499</u>	<u>163,304</u>
Depreciation				
At 1 Apr 2023	23,074	20,887	2,843	46,804
Charge for the year	1,301	7,229	11,272	19,802
At 31 Mar 2024	<u>24,375</u>	<u>28,116</u>	<u>14,115</u>	<u>66,606</u>
Carrying amount				
At 31 Mar 2024	<u>40,671</u>	<u>10,643</u>	<u>45,384</u>	<u>96,698</u>
At 31 Mar 2023	<u>41,972</u>	<u>15,586</u>	<u>35,627</u>	<u>93,185</u>

17. Debtors

	2024 £	2023 £
Trade debtors	7,665	740
Prepayments and accrued income	1,500	846
	<u>9,165</u>	<u>1,586</u>

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,268	2,250
Social security and other taxes	3,382	3,949
Other creditors	3,775	3,729
	<u>9,425</u>	<u>9,928</u>

19. 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 £10,060 (2023: £9,135).

20. Analysis of charitable funds

Unrestricted funds

	At 1 Apr 2023	Income	Expenditure	At 31 Mar 2024
	£	£	£	£
General funds	195,135	128,965	(93,731)	230,369
Designated funds	—	—	—	—
	<u>195,135</u>	<u>128,965</u>	<u>(93,731)</u>	<u>230,369</u>

	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>

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2024

20. Analysis of charitable funds (continued)

Restricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	At 31 Mar 2024 £
Sheffield City Council Core Services Grant	—	61,000	(61,000)	—
The National Lottery Community Fund	48,270	72,400	(120,670)	—
Home Office (Capital Grant)	—	—	—	—
The Talbot Trusts	2,210	—	(2,210)	—
SCC Community Covid Recovery Grant	8,559	—	(8,559)	—
The Henry Smith Charity	24,800	50,000	(49,600)	25,200
Darnall Ward Pot - Move More	—	1,230	—	1,230
Sharrow Community Forum (HAF)	—	—	—	—
NHS Sheffield Integrated Care Board	—	—	—	—
SY Police & Crime Commissioner	—	22,890	(22,968)	(78)
Digital Literacy Projects (WRC Women Fund)	—	—	—	—
Zest Community	—	—	—	—
SY Community Foundation: Cost of Living work with clients	—	11,129	(6,623)	4,506
VAS - Long Covid	—	2,000	(2,000)	—
	<u>83,839</u>	<u>220,649</u>	<u>(273,630)</u>	<u>30,858</u>

	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)	—
The Talbot Trusts	—	2,500	(290)	2,210
SCC Community Covid Recovery Grant	35,000	—	(26,441)	8,559
The Henry Smith Charity	—	73,300	(48,500)	24,800
Darnall Ward Pot - Move More	4,200	8,400	(12,600)	—
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)	—
SY Community Foundation: Cost of Living work with clients	—	—	—	—
VAS - Long Covid	—	—	—	—
	<u>25,114</u>	<u>331,291</u>	<u>(272,566)</u>	<u>83,839</u>

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	96,698	—	96,698
Current assets	143,096	30,858	173,954
Creditors less than 1 year	(9,425)	—	(9,425)
Net assets	230,369	30,858	261,227

	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	195,135	83,839	278,974

Roshni Sheffield Asian Women's Resource Centre

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. 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
- 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 DIYA young people's project 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
- The Henry Smith Charity: Empowerment circle
- The Talbot Trusts: Move More continuation sessions
- SY Community Foundation: Cost of Living work with clients
- Voluntary Action Sheffield - Long Covid Support
- Darnall Ward Pot (Move More): To Support building of capacity (staff time) locally, in a way which enables the hub to deliver or inform physical activity assets

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.