

MIDDLE EASTERN WOMEN & SOCIETY ORGANISATION

Registered Charity

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2023

Charity number: 1150129

**MIDDLE EASTERN WOMEN & SOCIETY ORGANISATION
YEAR ENDED 31ST MARCH 2023**

Registered Charity Number: 1150129

Principal address:

Andover Community Centre
55-57 Corker Walk
Andover Estate
N7 7R

Trustees:

Ms G Marco - Chairperson
Ms T Foulds -Treasurer
Mrs C Mayfield
Ms B Fatherazi
Miss R Alaaldin
Ms D Elrayyes
Ms M Sookias

Governing document:

The charity is operated under the rules of its Constitution.

Bankers:

HSBC Bank

Independent Examiner and Accountant:

TACTS Accountant
Chartered Certified Accountant
61 Fountains Crescent
Southgate
London, N14 6BD

**MIDDLE EASTERN WOMEN & SOCIETY ORGANISATION
YEAR ENDED 31ST MARCH 2023**

FINANCIAL ACCOUNTS

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MIDDLE EASTERN WOMEN & SOCIETY ORGANISATION
Report of the Trustees
For the year ended 31 March 2023

Middle Eastern Women and Society Organisation's (MEWSo) Trustees are pleased to present their annual report and independently examined financial statements for the year ended 31st March 2023.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: 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) (effective 1 January 2015).

Governance, Structure and Management

MEWSo was registered as a charity on 11th December 2012. The charity is governed by its Constitution. The trustees are appointed or reappointed annually at the Annual General Meeting. Appointment and retirement of trustees is in accordance with the Articles of Association. All trustees give their time voluntarily and received no benefits from the charity.

The overall management of finance is the responsibility of all the Trustees acting on the recommendations of the Chairperson, the Treasurer and the Director. The Trustees form the Management Committee who meets regularly to oversee the running of the organisation.

Background

MEWSo was set in 2010 by Halaleh Taheri to support migrant and ethnic minority women from Middle Eastern and North African background. Since then, our befriending services, advice, counselling and social groups have supported hundreds of women to become independent and rebuild their lives free from gender-based violence and discrimination. The women we support face a number of disadvantages, mostly resulting from the social constructs in Middle Eastern cultures. They also experience structural poverty, social and health inequalities and endure or have survived gender-based violence. Throughout the years, many have found friends and supporters in the face of our advisors, facilitators and befrienders. The culturally-tailored support we provide to these women is vital for their social integration and wellbeing. Our activities help them reduce their dependency on families, spouses and partners, and empower them to rebuild their lives. We are the only voluntary support organization in London promoting support for Middle Eastern women who are trapped in polygamous relationship or have survived forced virginity testing or hymenoplasty. We also support women from LGBTQ+ communities or those with unsettled immigration status fearing to report abuse due to deportation.

Our organisation rejects every form of discrimination, inequality and exclusion and aspires to a society where every woman lives in safety with equal opportunities. We hope for a society in which diversity is considered an element of strength and not of division. Our organisation is built on the values of secularism, solidarity and social justice.

Charitable Objects:

The promotion of social inclusion for the public benefit in particular but not exclusively among women of Middle Eastern descent who are socially excluded on the grounds of their social and economic position, preventing them from becoming socially excluded, relieving their needs and assisting them to integrate into society, by:

1. Providing workshops, forums, advocacy and general support;
2. Education and training in English language and in vocational and other skills;
3. Social and recreational facilities and events involving the local community; and
4. Raising public awareness of issues affecting these individuals and the reasons behind their social exclusion, including violence against women and honour related violence.

Within this wording 'Middle Eastern' means countries including: Egypt, Iran, Iraq, Turkey, Saudi Arabia, Yemen, Syria, United Arab Emirates, Israel, Jordan, Lebanon, Oman, Palestinian territories, Kuwait, Qatar, Bahrain and Cyprus.

Activities and Achievements

The last year has brought many challenges to the voluntary sector and the communities MEWSO supports. The cost-of-living crisis has affected migrant women tremendously, hitting those with unsettled status and survivors of abuse hardest. The majority of our service users have found themselves experiencing food poverty and were increasingly exposed to domestic abuse in its various forms.

At MEWSO, we tried to do our best to support women and their families who were facing hardship and inequalities. We worked with funders and policy makers to influence change and bring positive outcomes for those most in need. Together, we continued to fight for justice and equality in order to improve the standards of living for women from ethnic minority communities. Below are some of our statistics of supported women throughout the year:

- 579 women facing domestic abuse with individual advice, advocacy and counselling in community languages.
- 9 of them were survivors of FGM
- 55 were living in polygamous relationships
- 138 were seeking asylum
- 82 women had no recourse to public funds
- 242 needed welfare support

In Westminster, we provided hot meals for women and children throughout the winter months. We organised financial literacy classes, outings and wellbeing sessions and continued to run our popular Conversational English classes. In North London we supported women through our Olive Club and English classes, and provided hardship payments for those in dire need. Our advisors supported over 80 migrants in hotels who were waiting for their documents to be processed. We continued our LGBTQ+ support and organised monthly groups where those identifying as women were able to socialise and build connections. Throughout the year we delivered several training sessions for frontline professionals where we talked about harmful practices, including how to recognise signs of polygamy and raising awareness on the consequences of virginity tests.

We continued with our campaign work and we launched a new campaign “Raise Your Voice”. The campaign demands the rights to not wear hijab, immediate stop on executing political prisoners and realise all political prisoners. It also demands a boycott of all the cultural businesses related to the Islamic Republic of Iran. Our petition was signed by over 3,000 individuals calling for investigations and trials of everyone suspected of being responsible for heinous crimes against humanity. As part of our Raise Your Voice campaign, we have lined up some important activities to mark the one-year anniversary of the death of Mahsa Jina Amini at the hands of Iran's 'Morality Police'.

Risk management

MEWSo's trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity undertakes.
 - the establishment of policies, systems and procedures to mitigate those risks identified in the annual review;
- and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

This work has identified that financial sustainability is the major financial risk for the charity. A key element in the management of financial risk is a regular review of available liquid funds. Attention has also been focussed on non-financial risks arising from fire, health and safety and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas. The Trustees constantly review risks relevant to MEWSo. Any risks identified are reported to the Trustees and decisions made on how to minimise risk.

In reviewing the effect of COVID-19 Pandemic, MEWSo has reviewed its risk assessment and taken actions in mitigating any associated risks and amend accordingly. The charity's resilience was responsive and strong which ensured organisational sustainability during this exceptional time.

Financial Review

MEWSo's main funding sources are restricted funding. This year we were successful in bringing in £ 279,578 (£267,622 in 2021/2022) from various funders.

Reserve's policy and Going Concern

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The trustees consider that the ideal level of reserves in the light of the main risks to the organisation. As a result, the Board has approved a policy whereby the unrestricted funds not committed, should be held in reserve and maintained at a level which ensures that MEWSo's core activity could continue during a period of unforeseen difficulty. The target reserve amount represents at least 6 months' (26 weeks) expenditure and will be reviewed annually.

Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager of the charity with its members must be disclosed to the full board of Trustees in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Independent Examiner

TACTS Accountant was appointed as the charity's independent examiner during the year and has expressed their willingness to continue in that capacity.

Statement Trustees Responsibilities

Charity trustees are the people who serve on the governing body of a charity. They may be known as trustees, directors, board members, governors or committee members. The principles and main duties are the same in all cases.

Trustees have, and must accept, ultimate responsibility for directing the affairs of a charity, and ensuring that it is solvent, well-run, and meeting the needs for which it has been set up.

The Trustees are required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company.

Signed on behalf of the board,

A handwritten signature in black ink, consisting of a large, stylized 'H' or 'T' shape with a horizontal line extending to the right.

Halaleh Taheri
Founder & CEO
20/07/2023

Independent examiner's report to the trustees of MIDDLE EASTERN WOMEN & SOCIETY ORGANISATION (MEWSO)

I report on the accounts of the Trust for the year ended 31st March 2023, which are set out on pages 9 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date: 20/07/2023

Chartered Certified Accountant
TACTS Accountant, 61 Fountains Crescent, London, N14 6BD

MIDDLE EASTERN WOMEN & SOCIETY ORGANISATION
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR END 31 MARCH 2023

	<u>Notes</u>	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>Funds</u> 2023	<u>Total</u> <u>Funds</u> 2022
<u>INCOMING RESOURCES: -</u>		£	£	£	£
Incoming resources from generated funds					
Voluntary income		36,763	-	36,763	36,099
Incoming resources from charitable activities					
Grants to provide charitable activities	(17)	-	242,815	242,815	231,523
TOTAL INCOMING RESOURCES		36,763	242,815	279,578	267,622
<u>RESOURCES EXPENDED</u>					
Expenditure on charitable activities	(15)	-	218,332	218,332	163,801
TOTAL RESOURCES EXPENDED		-	218,332	218,332	163,801
Net Incomings and (outgoings) resources		36,763	24,484	61,247	103,821
Balances Brought Forward		56,420	184,166	240,586	136,765
Balances Carried Forward		93,183	208,649	301,833	240,586

There were no recognised gains or losses for the above period other than those shown in the statement of financial activities for the above financial year. All incoming resources and resources expended are derived from continuing activities.

(The notes attached form part of these financial statements)

MIDDLE EASTERN WOMEN & SOCIETY ORGANISATION

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	£ <u>2023</u>	£ <u>2022</u>
Fixed Assets			
Tangible assets		-	-
Current Assets:			
Debtors	(14)	15,020	
Cash at Bank and In Hand		289,446	246,614
Current Liabilities:			
Creditors:			
Amount falling due within one year:			
Accruals & Creditors	(13)	2,633	6,028
Deferred Income		-	-
Net Assets		<u>301,833</u>	<u>240,586</u>
As Represented By			
Unrestricted Fund		93,183	56,420
Restricted Fund	(16)	<u>208,649</u>	<u>184,166</u>
Total Funds		<u>301,833</u>	<u>240,586</u>

(The notes form part of this account)

The accounts were approved by the Trustees on 20/07/2023 and signed on their behalf by:

Ms G Marco
Chairperson

MIDDLE EASTERN WOMEN & SOCIETY ORGANISATION
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST MARCH 2023

1. Accounting basis.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). MEWSO meets the definition of a public benefit 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).

b) Preparation of the accounts on a going concern basis

The Charity trustees are of the view that measures taken subsequent to the year-end to reduce operating costs and successful in applying for continuation funding have secured the immediate future of the Charity for the next 12 to 18 months and that on this basis the charity is a going concern.

2. Cash Flow Statement

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small.

3. Income

Income is recognised in the period to which it relates, unless specified otherwise by the funder. Project funding is, in general, repayable if not expended within the relevant project. Such income is only recognised to the extent that it ceases to be repayable. The income is accounted for on a receivable basis.

4. Resource Expended

Resources expended are included in the Statement of Financial Activities inclusive of VAT which cannot be recovered. Direct charitable expenditure includes the direct costs of the activities. Where such costs relate to more than one functional cost category, they have been apportioned in line with the direct costs of the relevant service.

5. Taxation

MEWSO is a registered charity and is not liable for corporation tax on its income under section 505 of the Income and Corporation Taxes Act 1988 to the extent that it is applied to its charitable activities.

6. Tangible fixed assets

Fixed assets are stated at cost less accumulated depreciation.

Depreciation is provided to write off the cost, of all fixed assets over their expected useful life as follows: -

Computer Equipment and Machinery - 33.33% straight line

No Fixed asset in this year.

7. Staff Costs

The total staff cost for the year on payroll was £118,226 (£59,165 in 2021/22) including Tax, NIC and pension. Total average numbers of employees were 5.

Trustees are not remunerated.

8. Status

MEWSo is a registered charity.

9. Fund Accounting

Fund accounting unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

10. Support Cost

Allocation of support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, and governance costs which support the Charity activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 18.

11. Taxation

MEWSo is a registered charity and is not liable for corporation tax on its income under section 505 of the Income and Corporation Taxes Act 1988 to the extent that it is applied to its charitable activities.

12. Debtors

The organisation has no debtors in this financial year.

13. Accrual and Creditors

	2023	2022
	£	£
Professional fees	950	450
Other Creditors	1,683	5,578
	<u>2,633</u>	<u>6,028</u>

14. Debtors

	2023 £	2022 £
Trust For London	15,020	-
	<u>15,020</u>	<u>-</u>

15. Expenditure on Charitable Activities

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds 2023</u>	<u>Total Funds 2022</u>
Charitable Expenses				
Staff Costs and Sessional Workers	-	174,468	174,468	115,690
Workshops and other activities	-	5,986	5,986	3,972
NRPF project expenses	-	1,785	1,785	12,100
Volunteer Expenses	-	2,739	2,739	4,241
Rent and Room Hire	-	6,761	6,761	3,535
Equipment & hiring	-	1,110	1,110	4,454
Publicity	-	1,040	1,040	2,883
Memberships and Subscription	-	4,936	4,936	922
Refreshments and Catering	-	1,765	1,765	998
Transport and Travel	-	2,166	2,166	1,309
Consultancy and Professional fees	-	11,708	11,708	8,956
Insurance	-	683	683	1,127
Office Expenses	-	3,184	3,184	2,869
Depreciation	-	-	-	377
TOTAL RESOURCES EXPENDED	<u>-</u>	<u>218,332</u>	<u>218,332</u>	<u>163,432</u>

16. Analysis of Restricted Fund

	Balance at 1st April 2022	Incoming resources	Outgoing resources	Balance at 31st March 2023
	£	£	£	£
City of London	18,535	-	18,535	-
Trust For London	-	21,070	6,050	15,020
Islington Fund	-	2,505	2,505	-
London Community Foundation	7,046	40,613	11,264	36,395
Cast Grant	4,891	-	4,891	-
Groundwork	542	1,672	2,214	-
Covid 19 Response Fund	4,241	-	4,241	-
Rocket Science	-	9,000	8,663	337
LGBT Consortium	3,136	-	3,136	-
Cripplegate	13,443	16,806	9,843	20,406
The National Lottery	16,455	33,592	17,016	33,031
MOPAC	13,505	23,406	16,254	20,657
GLA Fund	-	4,180	4,180	-
COW Trusts	10,909	7,528	18,437	-
City of Hackney -NRPF	3,264	2,042	5,306	-
AHPM BAME - Covid 19	3,177	-	3,177	-
Westminster Council	60,663	44,816	48,563	56,916
The Big Give Trust	-	3,585	568	3,017
Rosa Foundation	12,791	32,000	21,923	22,868
The Centre of Discovery	3,060	-	3,060	-
Paddington Devp Trust	8,508	-	8,508	-
	184,166	242,815	218,333	208,649

17. Grant Receivable

Funder	<u>Purpose of Fund</u>	<u>Funds</u> 2023	<u>Funds</u> 2022
		£	£
The London Com. Foundation	Health and Wellbeing	40,613	23,503
City of London	Health and Wellbeing	-	30,488
Islington Fund	Health and Wellbeing	2,505	-
Cast Grant	Health and Wellbeing	-	5,000
Two Magpies Fund	Workshop & Counselling	-	-
Rosa Fund	Counselling & Outreach	32,000	18,750
Holloway Neighbourhood Fund	Research and Advice	-	-
GLA Fund	Health and Wellbeing	4,180	-
The National Lottery Fund	Domestic Violence Support	33,592	28,900
City of Hackney	Health and Wellbeing	-	3,283
COW Trusts	Young Girls Support	7,528	8,255
MOPAC	Asylum & Migrants	23,406	23,824
Rocket Science	Digital Help & Support	9,000	-
Groundwork	Tackle Isolation & Loneliness	1,672	6,712
AHPM BAME- Covid 19	Health and Wellbeing	-	9,787
City of Hackney-NRPF	Health and Wellbeing	2,042	15,000
Trust For London	Domestic Violence Support	21,070	-
Paddington Development Trust	Health and Wellbeing	-	2,679
Cripplegate Foundation	Information & Advice	16,806	5,448
Westminster Council	Sports, Health & Wellbeing	44,816	49,896
The Big Give Trust	Domestic Violence Support	3,585	-
The Barrow Cadbury	Young Girls Support	-	-
TOTAL INCOMING RESOURCES		242,815	231,523

18. Governance and Support cost

	General Support	Governance	Total
	£	£	£
Consultancy & Professional fees	10,758	950	11,708
Insurance	-	683	683
Office Expenses	3,184	-	3,184
Office Rent	6,761	-	6,761
	20,703	1,633	22,336