

Charity registration number 1151911

SUFRA-NW LONDON
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

SUFRA-NW LONDON

LEGAL AND ADMINISTRATIVE INFORMATION

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| Trustees | Ms S Crane (Chair) Ms H Krawitz (Vice Chair) Mr P Shah (Treasurer) Ms N Sawi (Secretary) Mr A Mulji Dr M A Abdullah Ms L Bannister Ms A Al-Yassin |
| Director | Mr R Makwana |
| Charity number | 1151911 |
| Charitable Incorporated Organisation (CIO) number | CE000394 |
| Registered office | 160 Pitfield Way Stonebridge London NW10 0PW |
| Auditor | Deitch Cooper LLP 3 Hobbs House Harrovia Business Village Bessborough Road Harrow Middlesex HA1 3EX |
| Bankers | HSBC CAF Bank |
| Website | https://www.sufra-nwlondon.org.uk |

SUFRA-NW LONDON

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SUFRA-NW LONDON

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's [governing document], the Charities Act 2011 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 2019).

Our Vision

A community united to address the causes and consequences of poverty.

Our Mission

Sufra-NW London provides food aid, welfare advice and training to people in crisis, whilst working with the wider community to campaign for an end to poverty.

Objectives and activities

Sufra NW London is a community food and support hub that provides a lifeline to people in crisis, including families living in extreme poverty and people who are socially isolated or have nowhere else to turn. We work with our guests so they can do more for themselves – whether they're experiencing homelessness, seeking asylum and refuge, or facing other types of acute hardship.

The charity is well established as a cornerstone of community life on St. Raphael's Estate – a disadvantaged and isolated neighbourhood in Stonebridge where, even before the Coronavirus pandemic, a staggering 47% of children grow up in poverty. With one of the highest rent-to-income ratios in the capital, many households in Brent are struggling to feed themselves and their families, let alone maintain a healthy diet, and many children from the local area are going without adequate food and nutrition. The cost-of-living crisis will substantially exacerbate these concerns.

Never has the injustice of hunger and poverty in an area with an abundance of wealth been so stark. Whilst our staff and volunteers distribute emergency food aid to families struggling to survive, thousands of lavish apartments have been erected around Wembley Stadium and shoppers spend millions every year at Ikea Wembley and Brent Cross – all within walking distance of the Food Bank. This picture of inequality is much the same across London, where 50% of wealth is now owned by the richest 10% of households, while the poorer 50% of people own a meagre 5% of all wealth.

Although the charity may not be able to directly address the systemic issues that underpin food insecurity, much of Sufra's work is focussed on addressing the proximal causes of hunger and deprivation such as a lack of educational attainment and life skills, poor mental and physical health, low paid work and unemployment, social inequalities, overcrowded or substandard housing, to name but a few.

SUFRA-NW LONDON

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Whilst our core work focuses on providing emergency food aid through our network of Food Banks and Community Kitchens in Brent, these are gateway services that enable our guests to access a wider programme of activities designed to lead disadvantaged people on a journey from financial crisis to social inclusion and economic stability. Our services include:

Food Banks and Community Shops: This year, we distributed emergency food to over 37,645 recipients.* Our Food Banks operates from two locations in Brent and guests are referred to Sufra by one of 199 referral agencies, including Brent Council. Our Community Shop enables guests to access heavily subsidised shopping as part of a holistic programme of support that includes welfare advice, gym membership, a free café and more.

Community Kitchens and Café: Our network of Community Kitchens now operate four or five days a week out of four partner venues, each serves freshly cooked three course meals to up to 100 people a session – over 6,000 meals were served this year. On Christmas Day, we serve Christmas Dinner to 200 isolated guests experiencing food poverty. Our Café operates alongside our Community Shop twice a week and provides free hot drinks and lunch to our registered guests, as well a low-cost lunch to the wider community.

Welfare Advice Service: Our Advice Team help guests address the problems that lead them to the Food Bank, such as benefit disruptions, housing problems, and other financial difficulties. We gained £66,215 in additional income for our guests this year. The support we provide is ongoing and tailored to the needs of the individual.

Refugee Support: Our Refugee Resettlement Programme helps refugees and asylum seekers access the professional welfare advice and other forms of support they need to build a new life in the community. Activities available include ESOL classes, coffee mornings, workshops, and social integration events.

St. Raphael's Edible Garden: We've worked with local residents to turn an abandoned space on the estate into a thriving growing project, where we offer a range of AQA accredited courses and volunteering opportunities for local residents and people with additional needs. The space includes a teaching yurt, a wildlife pond, a chicken coop (with 20 egg-laying hens), an orchard and an abundance of raised beds for growing vegetables and fruit. This year, we harvested 745kg of organic fruit and vegetables in the garden, including free-range eggs.

Community Engagement: We rely heavily on our dedicated team of around 160 active volunteers to ensure that we can deliver all our services. In total, volunteers dedicated over 13,328 hours of their time to Sufra this year. We also work closely with referral agencies, local schools, businesses, faith groups, businesses, Brent Council and many voluntary sector organisations.

**Our food parcels last 5-7 days and we often support people on multiple occasions. This statistic indicates total volume of support rather than unique individuals, i.e., total number of unique recipients in a household multiplied by the total number of times they received food aid.*

Public Benefit

Under the Charities Act 2011, the Trustees confirm that have complied with the Charity Commission guidance on public benefit to ensure that our activities continue to fulfil our aims and objectives as outlined in our constitution.

The information given about our objectives provides examples of how our work brings public benefit through our activities and will continue to provide public benefit in line with our objects.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Key Impact Statistics 2022-23

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|----------------|--|
| 37,645 | Total Food Aid recipients (including total household numbers and repeat beneficiaries) |
| 7,297 | Unique Food Aid guests (On average, each received food parcels more than 5 times over the year.) |
| 242,825 | Total Equivalent Meals distributed (food bank only – not including community kitchen meals) |
| 6,129 | Community Kitchen Meals served |
| 1,406 | Number guests provided with school uniforms and winter coats (valued at £28,320) |
| 342 | No of people who benefitted from our Advice Services (Including professional casework and signposting) |
| £66,215 | Additional income gained for guests by our Advice Team (Mainly in additional or unclaimed benefit payments and grants.) |
| 745kg | Produce harvested in St. Raphael's Edible Garden, valued at (2021-22 = 662kg) |
| £6,892 | Value of produce grown in St. Raphael's Edible Garden |
| 887kg | CO2 sequestered by St. Raphael's Edible Garden |
| 198 | Number of active volunteers across all services (not including one-off 'corporate volunteer day' groups) |
| 13,328 | Hours volunteered (Including corporate volunteer groups.) |
| 199 | Registered referral agencies |
| 5 | Food Bank Hubs and Community Shops operational (1 and 2) Stonebridge – Sufra (3) Willesden - Mutual Aid/PCC (4 and 5) Stonebridge – Community Wellbeing Project Community Shop |
| 7 | Community Kitchens and Cafes operational (1) South Kilburn – Granville (2) Willesden – St Laurence's Larder (3 and 4) Stonebridge – Community Wellbeing Project Kitchen (5) Wembley – Ark Elvin Academy (6 and 7) Stonebridge – Community Wellbeing Project Café. |

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Statement of Principles and Values

1. We take a holistic approach, based on human rights

- **Food aid is essential – but it is not the solution to food poverty.**

Access to nutritious food is a human right and it is the responsibility of governments, not charities, to create the conditions needed to uphold these rights. To enable all people to meet their basic needs and live in dignity, the UK government needs to pursue policies that ensure wealth, power and resources are shared more equally between all people.

- **Our approach is holistic and designed to reduce dependency on food aid.**

Our services have developed in response to the underlying needs of our guests. We are committed to providing a range of services and programmes that can help address the root causes of financial crisis and reduce the need for food aid.

- **We recognise that there are different approaches to reducing food poverty.**

We embrace a culture of critical reflection on the nature and effectiveness of our food bank and other services. We are committed to innovation and experimentation with new approaches to meeting our core objectives.

2. We are embedded in the local community

- **We are a grassroots charity embedded in the local community.**

As we develop and grow, we are committed to remaining responsive to the changing needs of those we serve, representing their voices and engaging them in making the decisions that affect them. We seek always to maintain a close relationship between our guests, volunteers, staff and trustees.

- **We are more effective when we collaborate with others.**

We are committed to working in partnership with all our stakeholders – from our supporters and volunteers to voluntary sector organisations, businesses and other food banks in northwest London.

- **We serve people of all and no faiths without discrimination.**

Our roots lay in the Muslim community, which provided the funding and support needed to establish the charity. We continue to work closely with this community as well as a wide range of other faith-based and secular organisations. Our staff, trustees and volunteers are from a multitude of backgrounds (both faith and non-faith based), our values are universal and humanitarian, and we serve everyone in need without discrimination.

3. We respect the dignity of our guests and the needs of the planet

- **We are committed to upholding and enhancing the dignity of our guests.**

We aim never to turn people away when they are in need. Our emergency aid services provide a gateway to accessing other services designed to empower our guests, improve their wellbeing and reduce their dependency on food aid.

- **We value the wellbeing and development of our staff, volunteers and trustees.**

We aim to provide everyone who works at Sufra with opportunities to grow, learn and develop new skills, whilst supporting their mental health and wellbeing.

- **We are committed to environmental sustainability.**

We recognise the importance of caring for our environment. We make use of food that would otherwise go to landfill, grow fruit and vegetables without the use of chemical pesticides/fertilisers, and compost our food waste. We also use solar panels to generate energy in our main building and reuse, upcycle and recycle our waste.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Message from the Chair of the Board of Trustees

The past year was again filled with innovation and change for Sufra NW London. This was the last year of our ambitious three-year strategy. In year one (2020-21) we rapidly adapted to the Covid-19 pandemic. A massive 332% increase in demand for food over the year, meant we had to adapt quickly, for instance by introducing new food aid services - including a cooked food delivery service and two more food bank hubs. We also strengthened our partnership with Brent Council when Sufra became Brent's Thematic Lead on Food Aid – not to mention dozens of other organisation we partnered with during the pandemic.

Year two (2021-22) focused on consolidation, following the rapid expansion of staffing and services during the first year of the pandemic. We had to reduce our staff numbers but continued to deliver services and opened two new Community Kitchens. We also recruited four new trustees and worked with partners to launch a Food Justice campaign, which kicked off with a Brent Right to Food Summit.

In the final year (2022-23), Sufra again had to adapt to increased demand for emergency aid as the cost-of-living crisis, combined with food price inflation, worsened. Sufra concluded the financial year by supporting 76% more households every week compared to the previous year – and demand has not stopped increasing since.

Following an energising Strategy Day convened with a wide range of Sufra stakeholders in October 2022, the reality of ever-increasing food demand led us to explore new measures to tackle the root causes of poverty in Brent. We recognised that we had to better address the causes of poverty, not simply deal with the consequences by providing more food parcels. With support from Brent Council, we were able to pilot a new preventative model of wrap-around support to families on the brink of destitution. We've also scaled up our advice services and prioritised signposting to the wide range of social welfare service providers available in Brent.

As we look ahead, our focus has changed. Whilst our work will still concentrate on providing access to food, we will work even harder to help our guests build their social and financial resilience through new and innovative services. We will also seek to empower citizens through a new Civic Engagement Programme, whilst exploring our potential to advocate for a change in the systems and policies that cause and perpetuate poverty – a crucial activity for any organisation that wants to see inequalities reduced across the UK.

Finally, on a sad note, the Board of Trustees mourns the loss of one of our Trustees, Jacqueline Carr, in late 2023. She was revered in Brent as the long time director of Citizens Advice Brent and she was influential in guiding changes to Sufra's advice work. We will miss her greatly.

DocuSigned by:

Susan Crane

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Susan Crane
Chair, Sufra NW London

January 2024

SUFRA-NW LONDON

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

Having stabilised our operations following the COVID-19 pandemic, Sufra was once again forced to respond to unexpected and challenging circumstances as the cost-of-living crisis ramped up demand for emergency food aid across Brent.

The war in Ukraine significantly increased prices for food and energy. The impact was felt keenly by all our guests who found it even more challenging to pay their bills and make ends meet. The same inflationary pressures pushed up Sufra's costs (particularly for our food purchases) and reduced disposable income for our individual donors, which reduced donations – especially of food and toiletries. It was a vicious cycle.

As a result, Sufra's total food aid beneficiary numbers surpassed pre-pandemic levels. We ended our Financial Year supporting 76% more households every week compared to the previous year, and our usual dip during the summer holidays became a steady climb. Having struggled to recruit welfare advisors, we also established a paid training programme for two advice volunteers over the course of a year, with a view to employing them as Welfare Advisors thereafter.

The strategic theme for the year (Year 3) was 'Engaging the Community and Advocating for Change'. Major achievements in line with this included:

- A strategy day and consultation with trustees, volunteers, staff and guests to help design our long-term strategic objectives.
- Successfully advocating for Brent Council to declare itself a Right to Food Borough, by playing a key role in the Brent Right to Food Campaign.
- Delivering a joint letter to 10 Downing Street to end the need for food banks. The letter was drafted by the Independent Food Aid Network, Feeding Britain and the Trussell Trust, then signed by 3,000 food bank staff and volunteers. Sufra's director also took part in physically delivered the letter.
- Running two very special Supper Clubs, where the planning, menu curation, cooking, and stories shared on the night were all organised by OpenARMS Programme guests that we support (ARMS is short for asylum seekers, refugees and migrants).
- Establishing a Community Wellbeing Project to develop our partnership work and support more people struggling with the cost of living – with a view to preventing them needing to access a food bank.
- The development of an organisational Theory of Change.

(Further details relating to the above points are presented in our 3-year review below.)

Sufra continued as the Thematic Lead for Food Aid for Brent Council and as Chair of the Brent Food Aid Network. We also worked closely with the Independent Food Aid Network, as well as the Brent Right to Food Campaign.

As we end the year and the cost-of-living crisis continues to place additional pressure on our emergency aid services, we will need to be able to step up to help people, and quickly. Fortunately, we end the year in a strong position, both financially and operationally, to respond.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

From Covid-19 to the Cost of Living Crisis: A Closer Look at our Performance

Below is a review of the past three years, much of which was marked by significant external events that saw us respond to rapidly changing needs. We also provide an overview of our priorities for the year ahead in line with our draft 2030 Strategy.

Year One (2020-21): Scaling-Up in Response to the Pandemic

The first year of the three-year strategy was characterised by our response to the impact of Covid-19 in Brent, which devastated the lives of countless families, many of whom turned to Sufra for support. As a result, we experienced a massive 332% increase in demand for food aid, placing a significant additional burden on our already stretched food aid services. To add to the complexity of the situation, we had to redesign our service delivery model to become fully remote. New ways of working had to be created in a blink of an eye.

At the same time, thanks to the incredible generosity of our supporters, our income grew by more than 50% compared to the previous year. This enabled us to rapidly scale-up our response to the pandemic and ensure we had the infrastructure needed to meet increased deprivation and food insecurity in Brent.

We set up a new cooked food delivery service and established two additional food bank hubs in other parts of Brent. We employed several new staff, piloted a volunteer-run advice and support triage service, and established new digital infrastructure to support food bank referrals, food aid deliveries, impact reporting and home working.

As a member of the Independent Food Aid Network, and as Brent Council's voluntary sector thematic lead on Food Aid, Sufra also worked very closely with the local authority, the Brent Food Aid Network, CVS Brent, and a wide range of voluntary sector organisations. The scale of change and expansion at Sufra was unprecedented.

Over the course of the year, we supported 5,088 unique guests with food aid, providing the equivalent of 345,000 meals for those unable to make ends meet. 431 guests were supported through the Advice Team's case work. Despite having to work remotely, the Advice Team secured £96,608 in additional benefits or income for our guests. In addition, we provided 130 back-to-school backpacks to children over the year as well as 13 laptops.

Our accredited training courses had to be paused, and we often had to limit the number of volunteers in working in the garden as we observed strict lockdown and social distancing rules. Nonetheless, we harvested 421kg of organic produce and collected 800 free-range eggs laid by our chickens. We also distributed £550 worth of soil, seeds and materials to local residents to grow their own food.

Year Two (2021-22): Consolidation for Growth and Development

In line with the charity's strategic theme for 2021-22, our work focused on consolidating the significant growth in our operational and organisational infrastructure. It was vital for us to ensure our services remained responsive to the increased levels of poverty as a consequence of the pandemic. We had to reestablish ourselves in the new normal.

Emphasis was placed on ensuring the charity had effective systems and procedures in place to manage the expansion of our services, staff and volunteers. We resumed face-to-face welfare advice work and launched a more comprehensive migrant support programme to better accommodate the needs of the changing demographic of refugees and asylum seekers in the borough. We set up two additional Community Kitchen Hubs with partners across the borough. We also successfully applied to the government's Kickstart programme to provide frontline work experience for 16–24-year-olds and we employed several part-time assistants.

We worked to a deficit budget to utilise some of our unrestricted reserves from the previous year. We also reduced the number of staff we employed to better reflect the reduced level of work we were undertaking in a post-pandemic reality. Sadly, our Deputy Director, Farah Lungay, passed away after contracting Covid-19 in August 2021.

From a governance perspective, we concluded the programme of support that Pilot Light provided and conducted a review of board effectiveness. By January 2022, we had recruited four new Trustees to provide additional skills and experience. In January 2022, Sufra's Director, Rajesh Makwana, appeared in the Queen's New Year Honours List and was awarded a British Empire Medal (BEM) in recognition for his services to the London Borough of Brent, particularly during the pandemic.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

In our commitment to campaign for changes that make a lasting difference for our guests, we worked with partners to launch a [Food Justice campaign](#) and hold a Right to Food Summit to ensure that food security is firmly on Brent Council's agenda. We also worked [The Independent Food Aid Network](#) and Brent Council to produce a *Cash First* leaflet for those struggling with financial hardship in Brent to quickly access available advice and financial support.

Year Three (2022-23): Engaging the Community and Advocating for Change

As we sought to build public support for our work fighting poverty, we expanded our Board of Trustees to include new trustees with additional specialisms, including experience at the Joseph Rowntree Foundation and Citizen's Advice. We ended the year with 10 Trustees.

In October 2022, we ran a Strategy Day designed to engage our staff, trustees, volunteers, guests and other stakeholders, in designing a long term strategy and vision for Sufra. The vision was that of a community organisation that moves beyond charitable food aid to address both the immediate causes of food poverty as well as its structural determinants. Staff and trustees also developed a Theory of Change to provide an overview of how the work we do contributes to our strategic objectives across different services.

One of our key focus areas for the next year was to further expand our team of staff to ensure that we have more capacity across the charity. We also aimed to improve the quality of our services and to provide ongoing training to all our staff to support this goal. Our focus on community development and advocacy will be a particularly exciting area of growth, and we looked forward to employing a new Community Engagement Manager. The recruitment of a new Deputy Director will also add much needed capacity and expertise to the team.

Innovation and Advocacy

As per our strategic focus for the year, we were actively exploring new food aid models that can ease our financial pressures, whilst providing a more holistic and dignified approach to our guests. To this end, and with support from Brent Council, we were successful in developing a Community Wellbeing Project (CWP), which went live in February 2023.

The CWP is based on a 'Community Resilience Model' proposal by Sufra, and is designed to provide more effective and holistic support to guests in accordance with our intention to move away from the traditional food bank model. It was designed to support local families with more two or more children who are in employment and in receipt of means-tested benefits. Once registered, members would pay £3.50 a week for access to a community shop, wrap around advice, a community café and kitchen.

The project proved to be a valuable resource for the local community and allowed us to undertake more effective poverty-prevention work. We were hopeful that the project will continue beyond the 6-month pilot and expanded to other venues in Brent in the years ahead.

Also in line with the theme for the year, our involvement in the Brent Right to Food Campaign successfully resulted in Brent Council declaring itself a right to food borough last year, which means there is real potential to influence local policies that can benefit people experiencing food insecurity.

Operational Challenges

Aside from the impact of the cost-of-living crisis, a key challenge over the year was staff recruitment. Due to establishing our Community Wellbeing Project pilot as well as internal vacancies, we were short staffed. A challenging jobs market made it very difficult to recruit several staff, however we were fortunately enough to scale-up our Advice Team and then established an Advice Training Programme for junior staff and volunteers. We also recruited a Deputy Director who started in May 2023 as well as a Community Engagement Manager.

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TRUSTEES' REPORT (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

Future Priorities (2023-2024)

This year we will finalise our ambitious 2030 strategy, expand our physical and organisational infrastructure and improve how we engage with our guests and volunteers. Below is a list of the key service priorities for the year, based on our draft 2030 strategy:

- **Strategic Priority 1:** Improving access to affordable healthy food and other essentials.
- **Strategic Priority 2:** Building Social and Financial Resilience
- **Strategic Priority 3:** Growing Food with the Community
- **Strategic Priority 4:** Empowering Citizens through Civic Engagement
- **Strategic Priority 5:** Changing the Systems and Policies that Drive Poverty

As we enter our 10th year, demand for our services remain at an all-time high. Energy bills may reduce over spring and summer, but inflation will continue to impact our guests for the foreseeable future.

Having successfully run a Community Wellbeing Project pilot in partnership with Brent Council and others, we hope to expand or replicate the service next year. If the new model proves successful, and Brent Council continue to support its development, it will have a significant impact on how we operate our services in the years ahead.

We started the year with an expanded advice team of two full time staff and two trainees. As demand for food aid continues to soar, there is an urgent need to expand our advice team and better integrate the service within food aid settings.

There is demand across the borough to do more to affect positive change locally, especially among certain Brent Councillors and members of the Brent Right to Food Campaign. An important opportunity exists for Sufra to play a leading role in this process, for example by establishing a Food Strategy across the borough. This stream of work is very much in line with our 2030 strategy and will be supported by our ongoing partnerships with organisations that advocate for an end to food poverty, as well as through the expertise we have among our Trustees.

Given our growing team and expanded operations, there is a need this year to focus on team building, staff wellbeing and training. This will be supported by our finances after a successful year of fundraising that resulted in a significant surplus.

As we finalise our 2030 strategy and refresh our branding in the months ahead, it's clear that we are well placed to make a real impact on the lives of those we support in our 10th Anniversary year.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

This year, Sufra was able to reinstate our approach of matching expenditure to income and pursuing a balanced budget for the year. This approach supported the resumption of services paused during the pandemic, the development of new food aid initiatives, and the expansion of our team to fill gaps in capacity – all considered critically important given the cost-of-living crisis, placed significant additional pressures on our services.

This was a strong year for income growth at Sufra. Total income for the year (both financial income and Donations in Kind) was 19.5% higher than forecast at £1.142m, highlighting the significant success we had fundraising during this period. Expenditure for the year was only slightly lower (4.5%) than forecasted.

Our surplus for the year (£251,599) helped ensure Sufra had sufficient reserves in place for the year ahead as we further expand our team and our services, which will inevitably mean a larger annual budget for 2023/24.

Sufra continued to maintain diverse fundraising streams: 51% of income raised as grants from Trusts, Foundations and Corporates; 33% raised from individual giving (one off and regular donations, plus gift aid); 15% from Donations in Kind; and 1% from other sources.

As a result, approximately 63% of our income remained unrestricted. The unrestricted/restricted mix continued to support the organisation's agility and enabled Sufra to be responsive to the ever-changing demand for services.

The team was particularly successful in gaining funding from Trusts, Foundations and Corporates during the year, including several large contracts and new multi-year commitments. Our two annual appeals during Ramadan and Winter were also more successful than anticipated, demonstrating continued goodwill across our supporter base. The fundraising strategy for 2023/24 is to focus on large and multi-year grants, alongside our two annual digital appeals. To better understand our donors, grow the funds we raise from new and existing donors, and improve our donor care processes, we also hope to hire a fundraising manager and implement a CRM system.

Reserves Policy

Our Reserves Policy stipulates that we will retain free reserves of unrestricted funds equivalent to six months of operating expenditure for the following year. Based on the agreed budget for 2023/24, this equates to £496,494. In our mid-year budget re-forecast, this figure has increased to £524,770. At year end, our unrestricted reserves were higher than this at £744,588.

After accounting for our Designated Funds (see below), Sufra's remaining unrestricted reserves equated to over seven months of operating expenditure in 2023/24. The Trustees deemed this increased level of unrestricted reserves as reasonable given the particularly challenging post-Covid landscape, the cost-of-living crisis, and the uncertainty that charities face over funding.

However, the Board agreed that the Charity will bring unrestricted reserves more closely in line with our Reserve Policy by the end of the next financial year.

Designated Funds

Given the uncertain post-pandemic fundraising landscape and identified areas of operational development, £70,000 of unrestricted funds were designated to a Development Budget for 2022-23 and included in these financial statements as Designated Funds.

Investment Policy

The Trustees take a very prudent view to the investment of surplus funds as these are being retained for furthering the objects of the Charity. Accordingly, funds are placed in the current account with its bankers. However, the Trustees are exploring investment opportunities for placing funds not immediately required into accounts that will earn better rates of investments.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Risk Management

The Finance and Risk subcommittee conducted a review of the major risks to which the charity is exposed and continues to monitor this on an ongoing basis with oversight from the Board of Trustees. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Internal control risks are minimised by the implementation of policies and procedures for authorisation of all transactions and projects. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the centre. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. The Trustees consider that the main risks to the Charity are as follows:

- Inability to recruit and retain sufficient staff and volunteers. The risk of operational overstretch as a result of an inability to recruit staff was a critical risk last year. We need large amounts of human resource to deliver our diverse portfolio of community projects. To mitigate this risk, we created a rolling volunteer recruitment programme and we have plans to further invest in volunteer management by recruiting a Community Engagement Manager and establishing a Community Engagement Programme. We also reviewed our organisational structure and identified ways to expand our staff capacity to increase our operational capacity. In relation to our employed staff and volunteers, we will focus on improving wellbeing during the year. Our staff and volunteers can access an Employee Assistance Programme and staff are now covered by a group life assurance policy.
- Lack of adequate premises to provide for our services. Our response to Covid-19 changed the way we support our guests irreversibly. Increased demand has put pressure on the space we use. Affordable and suitable space is scarce in Brent so to mitigate this risk we have formed partnerships with nearby organisations who have shared working space. Furthermore, we have secured funding to construct a semi-permanent working space in St Raphael's Edible Garden.
- Demand for our services is difficult to predict due to political and economic uncertainty. The organisation faces a new wave of crisis with high utility bills and inflation at levels unseen since the 1970's. It is widely reported that these economic conditions are expected to impact low- and middle-income households disproportionately, which will open the food bank to a new demographic of guest and increase demand further. Following Brexit and now the conflict in Ukraine, we have seen fuel and food price increases and scarcity of essential items. To mitigate this risk Sufra NW London will be revisiting its referral policy to re-implement reasonable limits for guests accessing the food bank, and look at ways to diversify our food aid model by establishing Community Shops, exploring food voucher options and working to better integrate our advice services into our food aid offer.
- Unsuccessful fundraising and/or loss of funding. Maintaining a diverse portfolio of funders is critical to the delivery and growth of our services to support people experiencing crisis in Brent. To mitigate against a loss of funding, we will work to reduce our dependence on a single source of funding, regularly monitor our fundraising strategy, and focus our efforts upon achieving greater levels of unrestricted funds which give us more financial agility compared to restricted funds.

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TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Structure, governance and management

Sufra - NW London was established in April 2013 and registered as a Charitable Incorporated Organisation (CIO) on 7th May 2013. The Charity is governed by its constitution, which was revised and updated on 5 May 2020.

The Trustees who served during the year and up to the date of signature of the financial statements were:

| | |
|---------------------------|----------------------------|
| Ms S Crane (Chair) | |
| Ms H Krawitz (Vice Chair) | |
| Mr P Shah (Treasurer) | |
| Ms N Sawi (Secretary) | (Appointed 3 October 2022) |
| Mr A Mulji | |
| Dr M A Abdullah | |
| Ms L Bannister | |
| Ms A Al-Yassin | |
| Ms J Carr | (Deceased 10 October 2023) |
| Ms K Kozniewska | (Retired 4 April 2023) |
| Ms R Heaney (Secretary) | (Retired 8 September 2022) |

Provisions regarding Trustee appointment, terms of office, re-appointment, and retirement are detailed in the Constitution. Every Trustee must be appointed for a term of three years by a resolution passed at a board meeting of the Charity Trustees. Any person retiring as a Charity Trustee is eligible for reappointment.

The Trustees are responsible for organisational governance and oversight, including strategic direction, organisational policy, oversight of financial and resource management.

Trustee Recruitment

The Charity makes skills-based appointments to its Board of Trustees with regard to equality and diversity. Opportunities to become a Trustee are advertised on its website, social media platforms and with appropriate recruitment agencies. Occasionally nominations from stakeholders will also be considered. Candidates are required to submit a CV and a one-page expression of interest. Candidates are interviewed by a panel (often the Chair, Director and one other board member from the HR subcommittee). Additionally, candidates are invited to attend a food bank service. If the candidate is considered suitable, they are voted onto the Board of Trustees at the next meeting.

Any appointments are subject to a DBS check. Once appointed, Trustees are taken through an appropriate and detailed induction that includes meetings with senior staff, attending services, other forms of internal or external training as necessary, and signing up to adhere to appropriate policies e.g. Conflict of Interest.

Delegated Authority

The Board has delegated the day-to-day operational management of the organisation to the Director. To ensure these responsibilities are discharged effectively, the Director delegates responsibility to the senior leadership team where necessary. The Board areas of delegation for which the Board of Trustees, Director and senior leadership team is accountable for is set out in a Delegation of Authority policy.

Remuneration

Remuneration of the Director is agreed and set by the Board and reviewed annually. The Board of Trustees have approved a structure for salary bands and job classifications for all staff, which reflect the structure of the Charity and supports the promotion of staff to more senior roles where possible.

The Trustees have not claimed any expenses or remuneration.

SUFRA-NW LONDON

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees on 29 January 2024.

DocuSigned by:

Susan Crane

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Ms S Crane (Chair)

Trustee

SUFRA-NW LONDON

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF SUFRA-NW LONDON

Opinion

We have audited the financial statements of Sufra-NW London (the 'Charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

SUFRA-NW LONDON

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SUFRA-NW LONDON

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we identified the laws and regulations applicable to the charity through discussions with management and from our knowledge and experience of the sector and activities of the charity;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011;
- we assessed the extent of compliance with the laws and regulations identified through making enquiries of management and inspecting documentation; and
- we identified laws and regulations which were communicated within the audit team and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the financial statements to material misstatements including obtaining an understanding of how fraud might occur by making enquiries of management and considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls we performed the following procedures:

- we performed analytical procedures to identify any unusual or unexpected relationships;
- we assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
- we investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations we designed procedures which included, but were not limited to, agreeing financial statement disclosures to underlying supporting documentation and remaining alert for actual and potential litigation and claims during our other audit procedures. We did not identify any key audit matters relating to irregularities, including fraud.

SUFRA-NW LONDON

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF SUFRA-NW LONDON

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Mohamedkazim Bhaloo (Senior Statutory Auditor)
for and on behalf of Deitch Cooper LLP**

29 January 2024

**Accountants
Statutory Auditor**

3 Hobbs House
Harrobian Business Village
Bessborough Road
Harrow
Middlesex
HA1 3EX

Deitch Cooper LLP is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

SUFRA-NW LONDON

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

| | | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|---|-------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| | Notes | | | | | | |
| Income from: | | | | | | | |
| Donations and legacies | 3 | 700,816 | 426,444 | 1,127,260 | 507,836 | 212,765 | 720,601 |
| Charitable activities | 4 | 11,040 | - | 11,040 | 3,455 | - | 3,455 |
| Interest receivable | 5 | 4,516 | - | 4,516 | 104 | - | 104 |
| Total income | | 716,372 | 426,444 | 1,142,816 | 511,395 | 212,765 | 724,160 |
| Expenditure on: | | | | | | | |
| Raising funds | 6 | 32,495 | - | 32,495 | 55,294 | - | 55,294 |
| Charitable activities | 7 | 470,967 | 387,755 | 858,722 | 590,009 | 279,149 | 869,158 |
| Total expenditure | | 503,462 | 387,755 | 891,217 | 645,303 | 279,149 | 924,452 |
| Net incoming/(outgoing) resources before transfers | | 212,910 | 38,689 | 251,599 | (133,908) | (66,384) | (200,292) |
| Gross transfers between funds | | 10,000 | (10,000) | - | - | - | - |
| Net income/(expenditure) for the year/ Net movement in funds | | 222,910 | 28,689 | 251,599 | (133,908) | (66,384) | (200,292) |
| Fund balances at 1 April 2022 | | 521,678 | 122,420 | 644,098 | 655,586 | 188,804 | 844,390 |
| Fund balances at 31 March 2023 | | 744,588 | 151,109 | 895,697 | 521,678 | 122,420 | 644,098 |

The statement of financial activities includes all gains and losses recognised in the year.

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

SUFRA-NW LONDON**STATEMENT OF FINANCIAL POSITION****AS AT 31 MARCH 2023**

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|-----------------|----------------|----------------|----------------|
| Fixed assets | | | | | |
| Tangible assets | 13 | | 28,385 | | 18,908 |
| Current assets | | | | | |
| Stocks | 14 | 16,665 | | - | |
| Debtors | 15 | 21,438 | | 26,781 | |
| Cash at bank and in hand | | 857,152 | | 607,210 | |
| | | <u>895,255</u> | | <u>633,991</u> | |
| Creditors: amounts falling due within one year | 16 | <u>(27,943)</u> | | <u>(8,801)</u> | |
| Net current assets | | | 867,312 | | 625,190 |
| Total assets less current liabilities | | | <u>895,697</u> | | <u>644,098</u> |
| Income funds | | | | | |
| Restricted funds | 18 | | 151,109 | | 122,420 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 19 | 70,000 | | 110,000 | |
| General unrestricted funds | | <u>674,588</u> | | <u>411,678</u> | |
| | | | <u>744,588</u> | | <u>521,678</u> |
| | | | <u>895,697</u> | | <u>644,098</u> |

The financial statements were approved by the Board of Trustees on 29 January 2024

DocuSigned by:

Susan Crane

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Ms S Crane (Chair)
Trustee

SUFRA-NW LONDON**STATEMENT OF CASH FLOWS*****FOR THE YEAR ENDED 31 MARCH 2023***

| | Notes | 2023 £ | £ | 2022 £ | £ |
|---|-------|-----------|---------|-----------|-----------|
| Cash flows from operating activities | | | | | |
| Cash generated from/(absorbed by) operations | 23 | | 256,696 | | (206,609) |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (11,270) | | - | |
| Investment income received | | 4,516 | | 104 | |
| Net cash (used in)/generated from investing activities | | | (6,754) | | 104 |
| Net cash used in financing activities | | | - | | - |
| Net increase/(decrease) in cash and cash equivalents | | | 249,942 | | (206,505) |
| Cash and cash equivalents at beginning of year | | | 607,210 | | 813,715 |
| Cash and cash equivalents at end of year | | | 857,152 | | 607,210 |

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Charity information

Sufra - NW London is a UK registered charity incorporated as a Charitable Incorporated Organisation registered with the Charity Commission under registration number 1151911. The registered office and principal place of business is 160 Pitfield Way, Stonebridge, London NW10 0PW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's constitution, the Charities Act 2011 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) (second edition - October 2019)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include certain donations in kind at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes, such as to provide for new planned projects for the future. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the related donation. Gift aid claims processed by third parties on behalf of the Charity are recognised as unrestricted funds.

Grants from organisations are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the grant is treated as a contingent asset. Grants are classified as unrestricted funds unless there is a contractual requirement with the donor for the grant to be used for a particular purpose, in which case it is classified within restricted funds.

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

Where goods are provided to the Charity as a donation that would normally be purchased from suppliers, these donations are included in the financial statements at the fair value of the contribution to the Charity. Fair value is measured as replacement cost at the time of receipt, where replacement cost is an accounting estimate of the economic cost incurred if the Charity was to replace the service potential of the donated goods at its own expense in the most economic manner. In the opinion of the Trustees, the accounting process used, together with the associated assumptions, reliably measures fair value.

Food, toiletries and other items donated to the Charity for distribution by food bank services directly operated by the Charity are recognised as income from donations within unrestricted funds. An equivalent amount is included as expenditure within unrestricted funds.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

All expenditure is included in the financial statements in the period it becomes due.

Expenses include VAT where applicable as the charity cannot reclaim it.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

| | |
|-----------------------|-------------------|
| Fixtures and fittings | 25% Straight Line |
| Equipment | 25% Straight Line |
| Motor vehicles | 25% Straight Line |

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the Statement of Financial Activities.

1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition.

Stocks which relate to donated goods have been valued at a fair value being the replacement cost of the goods in the most economic manner at the time of their receipt.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less from the date of opening the deposit or similar amount. Bank overdrafts (if any) are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's Statement of Financial Position when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

No provision is made for taxation on net income arising in the year as the Charity is a UK registered charity and it is therefore not liable to income tax or corporation tax derived from its charitable activities as they fall within the exemptions available to registered charities.

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities and in the calculation of fair values, that are not readily apparent from other sources. Accounting estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Donations in kind have been recognised at the fair value of the contribution to the Charity, which is an accounting estimate. This has been measured as replacement cost in the most economic manner at the time of receipt. The required assumptions and methods used in the underlying calculation of the cost that the Charity would have incurred if it were to replace the donation at its own expense at the time of receipt are a source of estimation uncertainty. Further details regarding donations in kind are set out in the accounting policies and note 3 to the financial statements.

All accounting estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 308,731 | 21,557 | 330,288 | 227,836 | 12,868 | 240,704 |
| Gift aid | 47,492 | - | 47,492 | 35,394 | - | 35,394 |
| Grants from organisations | 100,416 | 394,387 | 494,803 | 76,599 | 199,897 | 276,496 |
| Corporate donations | 72,078 | 10,500 | 82,578 | 12,256 | - | 12,256 |
| Donations in kind | 172,099 | - | 172,099 | 155,751 | - | 155,751 |
| | <u>700,816</u> | <u>426,444</u> | <u>1,127,260</u> | <u>507,836</u> | <u>212,765</u> | <u>720,601</u> |

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

3 Donations and legacies

(Continued)

Grants of £15,000 and over:

| | | | | | | |
|----------------------------------|---------|---------|---------|--------|---------|---------|
| Beta Charitable Trust | - | 30,000 | 30,000 | - | 25,000 | 25,000 |
| Tudor Trust | - | 42,000 | 42,000 | - | - | - |
| The Betty Messenger Foundation | 35,000 | - | 35,000 | - | - | - |
| Islamic Relief | - | 48,500 | 48,500 | - | 33,750 | 33,750 |
| Feeding Britain | - | 18,107 | 18,107 | - | - | - |
| The Lady Fatemah Trust | - | 30,000 | 30,000 | - | 30,000 | 30,000 |
| Aziz Foundation | 20,000 | - | 20,000 | - | - | - |
| The Julia and Hans Rausing Trust | - | 25,000 | 25,000 | - | - | - |
| Garfield Weston | 25,000 | - | 25,000 | - | - | - |
| Ernest Cook Trust | - | 15,000 | 15,000 | - | 15,000 | 15,000 |
| Brent NCIL | - | 15,665 | 15,665 | - | - | - |
| London Borough of Brent | - | 40,000 | 40,000 | - | - | - |
| The Headley Trust | - | 15,000 | 15,000 | - | - | - |
| Cadent Gas Limited | - | 20,808 | 20,808 | - | - | - |
| Brent Advice | - | 2,000 | 2,000 | - | 18,000 | 18,000 |
| The David Cock Foundation | - | 5,000 | 5,000 | - | 15,000 | 15,000 |
| Livingstone Charitable Trust | - | - | - | 17,000 | - | 17,000 |
| Grants of under £15,000 | 20,416 | 92,307 | 112,723 | 59,599 | 63,147 | 122,746 |
| Total grants from organisations | 100,416 | 394,387 | 494,803 | 76,599 | 199,897 | 276,496 |

Donations in kind

Donations in kind represents food and other goods received by the Charity for distribution to its beneficiaries at no cost to the recipient. In accordance with the Charities SORP (FRS102) (2019), these donations are recognised at the fair value of the contribution to the Charity, which is an accounting estimate and is measured as replacement cost in the most economic manner at the time of receipt. Records of donations received are maintained and the economic cost of the average food parcel distributed to beneficiaries is checked with sufficient regularity to ensure a reliable fair value to the charity of each contribution can be calculated.

During the year under review a motor vehicle was donated with a fair value at the time of receipt of £10,000. This has been included within unrestricted donations in kind as the charity may use the motor vehicle on an unrestricted basis for any charitable purpose.

Volunteers

The charity uses unpaid volunteers to assist its advice services and food aid activities. In accordance with the Charities SORP (FRS102) (2019), the contribution of these volunteers carrying out charitable activities has not been included as income and expenditure in the accounts as it is impractical for their contribution to the charity to be measured reliably for accounting purposes.

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Income from charitable activities

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|--------------------|------------------------------------|------------------------------------|
| Events and Tickets | - | 1,811 |
| Other income | 11,040 | 1,644 |
| | <u>11,040</u> | <u>3,455</u> |

5 Income from investments

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|---------------------|------------------------------------|------------------------------------|
| Interest receivable | 4,516 | 104 |
| | <u>4,516</u> | <u>104</u> |

6 Costs of raising funds

| | Unrestricted funds 2023 £ | Unrestricted funds 2022 £ |
|----------------------------------|------------------------------------|------------------------------------|
| <u>Fundraising and publicity</u> | | |
| Direct fundraising costs | 7,218 | 10,254 |
| Staff costs | 25,277 | 45,040 |
| | <u>32,495</u> | <u>55,294</u> |

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Charitable activities

| | <u>Food Aid</u> | <u>Advice and</u> | <u>Refugee</u> | <u>Community</u> | <u>Total</u> | <u>Total</u> |
|--|-----------------|-------------------|----------------|------------------|----------------|----------------|
| | <u>2023</u> | <u>Support</u> | <u>Support</u> | <u>Garden</u> | <u>2023</u> | <u>2022</u> |
| | £ | 2023 | 2023 | 2023 | £ | £ |
| | | £ | £ | £ | | |
| Staff costs | 146,701 | 27,474 | 37,041 | 43,620 | 254,836 | 342,844 |
| Other direct costs | 214,656 | 9,140 | 923 | 32,553 | 257,272 | 186,595 |
| Donations in kind | 150,640 | - | - | - | 150,640 | 155,751 |
| | <u>511,997</u> | <u>36,614</u> | <u>37,964</u> | <u>76,173</u> | <u>662,748</u> | <u>685,190</u> |
| Share of support costs (see note 9) | 143,662 | 12,826 | 5,330 | 16,423 | 178,241 | 164,260 |
| Share of governance costs (see note 9) | 13,700 | 980 | 1,015 | 2,038 | 17,733 | 19,708 |
| | <u>669,359</u> | <u>50,420</u> | <u>44,309</u> | <u>94,634</u> | <u>858,722</u> | <u>869,158</u> |
| Analysis by fund | | | | | | |
| Unrestricted funds | 401,065 | 30,636 | 6,345 | 32,921 | 470,967 | 590,009 |
| Restricted funds | 268,294 | 19,784 | 37,964 | 61,713 | 387,755 | 279,149 |
| | <u>669,359</u> | <u>50,420</u> | <u>44,309</u> | <u>94,634</u> | <u>858,722</u> | <u>869,158</u> |

For the year ended 31 March 2022

| | <u>Food Aid</u> | <u>Advice and</u> | <u>Refugee</u> | <u>Community</u> | <u>Total</u> |
|--|-----------------|-------------------|----------------|------------------|----------------|
| | <u>£</u> | <u>Support</u> | <u>Support</u> | <u>Garden</u> | <u>2022</u> |
| | | £ | £ | £ | £ |
| Staff costs | 172,586 | 103,831 | 12,417 | 54,010 | 342,844 |
| Other direct costs | 153,339 | 18,373 | 378 | 14,505 | 186,595 |
| Donations in kind | 155,751 | - | - | - | 155,751 |
| | <u>481,676</u> | <u>122,204</u> | <u>12,795</u> | <u>68,515</u> | <u>685,190</u> |
| Share of support costs (see note 9) | 117,101 | 31,607 | 2,254 | 13,298 | 164,260 |
| Share of governance costs (see note 9) | 14,340 | 3,244 | 340 | 1,784 | 19,708 |
| | <u>613,117</u> | <u>157,055</u> | <u>15,389</u> | <u>83,597</u> | <u>869,158</u> |
| Analysis by fund | | | | | |
| Unrestricted funds | 426,232 | 103,189 | 2,663 | 57,925 | 590,009 |
| Restricted funds | 186,885 | 53,866 | 12,726 | 25,672 | 279,149 |
| | <u>613,117</u> | <u>157,055</u> | <u>15,389</u> | <u>83,597</u> | <u>869,158</u> |

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Description of charitable activities

Food Aid

Food Bank and Community Kitchen - distributing food parcels to those who cannot afford the basic cost of living and serving freshly cooked hot meals to the community. Also delivering accredited cooking classes.

Advice and Support

Providing welfare advice and support to help guests address the problems that lead them to the Food Bank and providing short term emergency aid for non-food essentials.

Refugee Support

Helping refugees and asylum seekers access the housing, healthcare and training they need to settle into the community. Also providing them with peer-support groups, English classes, homework clubs and orientation workshops.

Community Garden

Growing organic food and farming eggs to supply our food aid services. Also offering accredited horticulture courses and volunteering opportunities for local residents and people with mental/physical health needs.

9 Support costs allocated to activities

| | 2023 £ | 2022 £ |
|------------------------------|----------------|----------------|
| Staff costs | 111,880 | 130,315 |
| Depreciation | 11,793 | 7,455 |
| Events and activities | 6,522 | 958 |
| Repairs and maintenance | 4,445 | 1,742 |
| Training and recruitment | 7,371 | 2,308 |
| Office costs | 3,647 | 512 |
| Membership and subscriptions | 7,606 | 4,442 |
| Marketing and outreach | 2,693 | 1,543 |
| Miscellaneous costs | 1,829 | 290 |
| IT expenses | 8,156 | 7,603 |
| Recycling and Cleaning | 2,836 | 4,428 |
| Insurance | 9,463 | 2,664 |
| Governance costs | 17,733 | 19,708 |
| | <u>195,974</u> | <u>183,968</u> |
| Analysed between: | | |
| Food Aid | 157,362 | 131,441 |
| Advice and Support | 13,806 | 34,851 |
| Refugee Support | 6,345 | 2,594 |
| Community Garden | 18,461 | 15,082 |
| | <u>195,974</u> | <u>183,968</u> |

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs allocated to activities (Continued)

| | 2023 £ | 2022 £ |
|-----------------------------------|---------------|---------------|
| Governance costs comprise: | | |
| Audit fees | 6,600 | - |
| Bookkeeping | 7,425 | 8,100 |
| Independent examination | - | 2,880 |
| Consultancy and other | 3,708 | 8,728 |
| | <u>17,733</u> | <u>19,708</u> |

Where support and governance costs are not directly attributable to a single activity a fair share of support and governance costs has been apportioned to activities based on the proportion of total direct costs incurred in performing each activity.

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

11 Employees

The average monthly number of employees during the year was:

| | 2023 Number | 2022 Number |
|--------------------------------|-------------------|-------------------|
| | <u>14</u> | <u>18</u> |
| Employment costs | 2023 £ | 2022 £ |
| Wages and salaries | 355,747 | 467,988 |
| Social security costs | 26,033 | 36,275 |
| Employer pension contributions | 10,213 | 12,628 |
| | <u>391,993</u> | <u>518,199</u> |

As part of the Covid-19 response, staff number increased to support the management of funds achieved in the prior year. By the end of the year, staff positions were rationalised to align with the lower income level achieved for the year.

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

13 Tangible fixed assets

| | Fixtures and fittings £ | Equipment £ | Motor vehicles £ | Total £ |
|------------------------------------|-------------------------------|----------------|------------------------|------------|
| Cost | | | | |
| At 1 April 2022 | 2,442 | 5,137 | 48,446 | 56,025 |
| Additions | 11,270 | - | 10,000 | 21,270 |
| Disposals | - | - | (8,688) | (8,688) |
| At 31 March 2023 | 13,712 | 5,137 | 49,758 | 68,607 |
| Depreciation and impairment | | | | |
| At 1 April 2022 | 2,442 | 5,137 | 29,538 | 37,117 |
| Depreciation charged in the year | 1,127 | - | 10,666 | 11,793 |
| Eliminated in respect of disposals | - | - | (8,688) | (8,688) |
| At 31 March 2023 | 3,569 | 5,137 | 31,516 | 40,222 |
| Carrying amount | | | | |
| At 31 March 2023 | 10,143 | - | 18,242 | 28,385 |
| At 31 March 2022 | - | - | 18,908 | 18,908 |

14 Stocks

| | 2023 £ | 2022 £ |
|--------------------------------|-----------|-----------|
| Stocks including donated goods | 16,665 | - |

15 Debtors

| | 2023 £ | 2022 £ |
|---|-----------|-----------|
| Amounts falling due within one year: | | |
| Other debtors | - | 2,627 |
| Prepayments and accrued income | 21,438 | 24,154 |
| | 21,438 | 26,781 |

16 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|------------------------------|-----------|-----------|
| Accruals and deferred income | 27,943 | 8,801 |

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

17 Retirement benefit schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The charge for the year within staff costs relating to defined contribution schemes was £10,213 (2022: £12,628).

18 Restricted funds

The income funds of the Charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| | At 1 April 2022 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2023 £ |
|----------------------------|----------------------------------|-------------------------------------|-------------------------------------|------------------------|-----------------------------------|
| Food Aid | 70,440 | 258,239 | (268,294) | - | 60,385 |
| Welfare Advice and Support | 23,352 | 86,568 | (56,825) | - | 53,095 |
| Refugee Support | - | 6,980 | (923) | - | 6,057 |
| Community Garden | 28,628 | 74,657 | (61,713) | (10,000) | 31,572 |
| | <u>122,420</u> | <u>426,444</u> | <u>(387,755)</u> | <u>(10,000)</u> | <u>151,109</u> |
| Previous year: | At 1 April 2021 £ | Incoming resources £ | Resources expended £ | Transfers £ | At 31 March 2022 £ |
| Food Aid | 119,606 | 137,719 | (186,885) | - | 70,440 |
| Welfare Advice and Support | 30,733 | 23,300 | (30,681) | - | 23,352 |
| Refugee Support | 9,488 | 3,238 | (12,726) | - | - |
| Community Garden | 5,793 | 48,508 | (25,673) | - | 28,628 |
| Covid-19 Emergency Appeal | 23,184 | - | (23,184) | - | - |
| | <u>188,804</u> | <u>212,765</u> | <u>(279,149)</u> | <u>-</u> | <u>122,420</u> |

Food Aid - Funding provided towards the Food Bank, Community Kitchen and Accredited Cooking Classes projects and activities

Welfare Advice and Support - Salary costs for a dedicated Welfare Advisor and funds for providing short-term emergency aid including emergency accommodation, travel costs, white goods and other basic necessities.

Refugee Support - Salary costs of a dedicated Refugee Officer and funds for providing basic items for the safe settlement of refugees when first arriving in the Borough.

Community Garden - Funding provided towards the Community Garden projects and activities.

Covid-19 Emergency Appeal - Providing additional support to the local community during the Covid-19 coronavirus pandemic.

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

18 Restricted funds

(Continued)

Transfers - In accordance with the Charities SORP (FRS102) (2019), when an asset has been purchased from a restricted fund donation but is held for a general and not a restricted purpose the value of the donation is transferred from restricted to unrestricted funds.

19 Designated funds

The income funds of the Charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

| | Balance at 1 April 2021 £ | Transfers £ | Balance at 1 April 2022 £ | Transfers £ | Balance at 31 March 2023 £ |
|--------------------|---------------------------------|----------------|---------------------------------|----------------|----------------------------------|
| Development Budget | - | 110,000 | 110,000 | (40,000) | 70,000 |
| | - | 110,000 | 110,000 | (40,000) | 70,000 |

Development Budget - Unrestricted funds that have been designated for expenditure on planned areas of operational development. The development fund was reduced by £40,000 this year because part of our planned expenditure was either funded by grants and donations, or because planned projects have been cancelled or delayed due to increased demand on existing services.

20 Analysis of net assets between funds

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|--|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fund balances at 31 March 2023 are represented by: | | | | | | |
| Tangible assets | 28,385 | - | 28,385 | 18,908 | - | 18,908 |
| Net current assets | 716,203 | 151,109 | 867,312 | 502,770 | 122,420 | 625,190 |
| | 744,588 | 151,109 | 895,697 | 521,678 | 122,420 | 644,098 |

SUFRA-NW LONDON

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Operating lease commitments

Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

| | 2023 £ | 2022 £ |
|----------------------------|---------------|---------------|
| Within one year | 11,000 | 12,183 |
| Between two and five years | 25,500 | - |
| | <u>36,500</u> | <u>12,183</u> |

The operating lease commitments represent lease arrangements for premises occupied by the Charity.

22 Related party transactions

During the year the Charity received unrestricted voluntary donations of £30,711 from Sufra Care Limited, a company in which the Charity and a Trustee of the Charity are both directors (2022: £nil).

During the year the Charity received voluntary donations from the Trustees totalling £2,635.

| 23 Cash generated from operations | 2023 £ | 2022 £ |
|---|----------------|------------------|
| Surplus/(deficit) for the year | 251,599 | (200,292) |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (4,516) | (104) |
| Donations in kind | (21,459) | - |
| Depreciation and impairment of tangible fixed assets | 11,793 | 7,455 |
| Movements in working capital: | | |
| (Increase) in stocks other than donated goods | (5,206) | - |
| Decrease/(increase) in debtors | 5,343 | (3,578) |
| Increase/(decrease) in creditors | 19,142 | (10,090) |
| Cash generated from/(absorbed by) operations | <u>256,696</u> | <u>(206,609)</u> |

24 Analysis of changes in net funds

The Charity had no material debt during the year.