

WOMEN ASYLUM SEEKERS TOGETHER

England & Wales · Charity number 1158551

Details

Other names WAST

Status Registered

Legal form CIO

Registered 2014-09-15

Register [View on the Charity Commission register](#)

Contact

Address The Methodist Church WAST Office
Central Buildings
Oldham Street
Manchester
M1 1JQ

Phone 07860 393312

Email contact@wastmanchester.com

Website www.wastmanchester.com

Activities

Objects: PROMOTION OF COMMUNITY CAPACITY BUILDING TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY AND ECONOMICALLY DISADVANTAGED COMMUNITY OF WOMEN ASYLUM SEEKERS IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY AND HELP MEET THEIR NEEDS AND PARTICIPATE MORE FULLY IN SOCIETY.

Activities: WAST is a self help women's asylum seeker led organization building the members capacity for survival in the asylum system, developing members, confidence, basic English cultural understanding, new skills and providing opportunities to take part in activities which help overcome the trauma of their experiences and which also serve to raise awareness and understanding in their local communities.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Economic/community Development/employment
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** LOCAL
- Bolton
- Bury
- Manchester City
- Oldham
- Rochdale
- Salford City
- Stockport
- Tameside
- Trafford
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£125,158	£127,104	-	-
2024-03-31	£131,260	£124,181	-	-
2023-03-31	£188,870	£136,237	-	-
2022-03-31	£127,371	£92,228	-	-
2021-03-31	£116,159	£99,885	-	-

Trustees

Name	Role	Appointed
Connie Jimenez		2019-05-14
Esther Joyce Routledge		2024-04-25
FARHAT KHAN		2014-09-16
Kira Mae O'Donaghue		2024-04-25
Maryum khan		2021-11-01
Sanyia Qureshi		2024-04-25
Stephanie Hill		2024-05-30
Sylvia Mary Atkinson		2016-12-09

WOMEN ASYLUM SEEKERS TOGETHER

England & Wales - Charity number 1158551

Accounts

WOMEN ASYLUM SEEKERS TOGETHER (WAST)

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2025**

Registered Charity No.1158551
Company (CIO) No. CE 001766

WOMEN ASYLUM SEEKERS TOGETHER (WAST)

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Trustees Annual Report Year Ended 31 March 2025:
Women Asylum Seekers Together

Report of the trustees for the year ended 31st March 2025

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published (FRS 102) (effective 1 January 2019).

Structure, governance and management

WAST is a Charitable Incorporated Organisation and is constituted under a trust deed dated 15th September 2014.

Reference and administrative information

Charity Name: Women Asylum Seekers Together

Charity Number: 1158551

Company Number: CE001766

Trustees

Farhat Khan Chair of Trustees

Mary Atkinson Treasurer

Chantal Franco Secretary

Connie Jimenez

Maryum Khan

Esther Routledge

Sanyia Qureshi

Kira O'Donoghue

Stephanie Hill

Bernadette Murphy (resigned 6/12/24)

Noushin Baber (resigned 3/6/25)

Senior Management

Under delegation the day-to-day responsibility for the provision of services rests with the WAST management group and WAST Development and Strategy Manager.

Management Group

Mariam Yusuf

Sarah Kuteesa

Nighat Seema

Imade Aluboh

Ashley Kuazikua Harujezu

Tjavanga Tjapaka

Tshegofatso Raditedu

Eufemia Nelago Shimbilinga Shituula



Development and Strategy Manager

Bethan Smith

Principal Office

Lincoln 2, Floor 1, Central Methodist Hall, Oldham Street, Manchester M1 1JQ.

Independent Examiners

Hilton Jones

T/a Community Accountancy Service

Hollinwood Business Centre

Albert Street

Failsworth OL8 3QL

Bankers

Co-operative Bank

Business Direct

PO Box 250

WN8 6WT

Appointment of trustees

New WAST member trustees are elected by WAST members at the AGM and serve for 3 years, after which they can put themselves forward for re-election. Non-member trustees are appointed by existing trustees and serve for 3 years, after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees, to a maximum of 12 trustees, with no more than 4 trustees due for re-appointment in any one year. At the monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day organisation of the Charity activities, events and campaigns is delegated to WAST management group, elected by the WAST membership, which is overseen and supported by two paid part-time staff members; an Engagement and Programmes Coordinator and a Development and Strategy Manager

Trustee induction and training

All trustees are familiar with the work of the Charity and are invited to attend training courses on responsibilities of trustees, financial governance and organisational policy and procedures. WAST is a registered member of the National Council for Voluntary Organisations (NCVO).

Objectives and activities

The organisational objectives of Women Asylum Seekers Together derive from the following vision, mission and values developed by WAST management group members:

Our Vision

A society where women seeking asylum are respected, included, empowered, and able to reach their full potential.



Our Mission

To create a safe, inclusive, and empowering space where women seeking asylum can support one another, build their futures, and campaign for justice and equality.

Our Values

Compassion - we stand with women seeking asylum, offering understanding and strength through shared support and solidarity

Respect - we listen to, believe, and value our experiences as women seeking asylum

Inclusion - we welcome all women seeking asylum and create a space for all of our voices to be heard and valued

Empowerment - we raise our voices, support one another to lead, shape our futures and campaign for change

WAST Manchester is a grassroots organisation led by and for women seeking asylum in Greater Manchester. Founded 20 years ago by women seeking asylum, it was established to provide a safe, empowering space where women can find solidarity, support, and a platform to raise their voices. Our mission and purpose is to campaign for social justice and women's rights through a trauma informed a peer-led support model that helps women find their place in the UK. Our vision is that through compassion, respect, inclusion and empowerment we support women to reach their potential and have a voice within an increasingly hostile environment.

WAST Manchester supports women to integrate into a peer led support model of women who empower one another to know their rights and fight social injustices through various campaigns and community partnerships. The cornerstone of WAST is our weekly drop-in where women offer mutual support, practical help and share information, as well as accessing legal support and advice regarding their asylum claims and signposting to other support services. We also involve WAST women in campaigns within the community on a local, regional and national level, enabling them to know their rights via workshops whilst enhancing their public speaking skills and knowledge of legislation in the public sphere.

At the core of WAST is supporting women to integrate into the community and find their place in Greater Manchester. We provide a welcoming space for wellbeing support, a range of activities, and opportunities for creative expression, including our dance group and WAST Nightingales choir, which rehearse, perform, and share their message about justice for women and social inclusion across Greater Manchester.

A Review of our Achievements and Performance: Building Skills and Amplifying Voices

“WAST is home away from home for us” – Management Group member

“This year has shown the true heart of WAST - our people. Through every challenge, our team has gone above and beyond to care for our members with compassion, courage, and teamwork.” – Management Group member



Between April 2024 and March 2025 we welcomed 77 new members and currently have 197 members and 80 children in our network. Over the year our longstanding wellbeing activities have continued to develop and thrive and new activities and ideas, responding to the needs of members, have been introduced. Last year, WAST members identified key priorities, including asylum knowledge workshops, dealing with trauma, and further developing the Asylum Support and Campaigns Group and WAST has continued to build on and progress these areas.

The Friday drop-in remains the cornerstone of WAST, allowing women to access information, signposting and peer support, and acting as a conduit to engagement with our other activities. With the help of our valued partners, several activities have run alongside the drop-in. Afrocats have facilitated joyful dance sessions which have a significant impact on women's wellbeing. Greater Manchester Immigration Aid Unit (GMIAU) have continued their highly valuable support to WAST through the provision of free legal advice for up to 10 women per month. This support is a lifeline for members trying to navigate the asylum system, many of whom do not have access to a solicitor. Safety4Sisters, also attend drop-in sessions once a month to support and provide safety to women who are survivors of domestic abuse and gender-based violence. This service provides women with a safe space to discuss and find protection, which is otherwise extremely limited for those with no recourse to public funds.

The sewing group and Nightingales choir, led by Management Group members, have continued to meet fortnightly, enabling women to develop and express their creative skills and share their diverse cultures and stories with the wider community. The choir are regularly invited to perform at high-profile events, providing a platform for WAST women to speak out and share their stories and to garner public support for WAST.

The sewing group collaborated with a visual artist to create mixed media pieces in response to Horizon's Festival's theme 'More in Common'. Through this creative process, women reflected on their experiences in Greater Manchester and their countries of origin, identifying shared struggles and values. The project, delivered with a trauma-informed approach, enabled the women to develop new skills and will provides them with the opportunity to express their voices in a public forum, supporting their confidence and storytelling. The finished artworks were exhibited for two months at Manchester's arts venue 'Home', celebrating the women's creativity and amplifying their stories to a wider audience.

WAST members have continued to develop the Asylum Support and Campaigns group, which meets weekly. The group's focus has been on developing members' skills and knowledge of the asylum system, enabling them to use their voices more effectively to communicate their experience and campaign for change. They have taken part in workshops on community organising and collective action, building on previous training to strengthen their ability to plan and lead campaigns. These sessions have supported members to work together more strategically, amplifying their voices and developing practical skills for creating change.

Trauma-Informed Support and Leadership Development



WAST has continued to build on its model of 'trauma informed peer support' and to develop its understanding of the impact of trauma and how to create a place of safety for members. Management group, members and trustees have attended valuable training on safeguarding and trauma support specific to women seeking asylum. WAST's management group, elected by the membership, continue to be at the forefront of WAST, designing and leading activities and implementing its peer support model. The 8 WAST management members have undergone a comprehensive induction programme and ongoing training to build their skills and confidence to lead WAST.

Following the 'Far Right' riots in the Summer of 2024, WAST arranged for members to access group support led by a psychotherapist with extensive experience of working with people seeking asylum and in the asylum sector. This led to a course of wellbeing workshops which provide greater understanding of how trauma impacts people, practical ways to respond to it, and guidance on prioritising wellbeing.

Organisational Development and Sustainability

WAST has undertaken significant work to strengthen its organisational infrastructure and build long-term sustainability as a member-led group. This has included support from the Lloyds Bank Foundation to work with a Management Consultant, to support WAST's management group members, trustees, and staff to work collaboratively to refine the organisation's structure, governance, and systems. This process has enhanced WAST's capacity to achieve its aims and laid stronger foundations for the organisation's continued growth and resilience.

Financial review

The annual income for the year ended 31st March 2025 was £125,158 and expenditure was £127,104 leaving a deficit of -£1,946. The trustees are confident that WAST continues to run its core services within budget, with the Development and Strategy Manager working with the Treasurer and external finance worker to ensure our organisational budget remains secure and clearly allocated to our growing schedule of activities and staffing and volunteering costs.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2025 was £80,920 (2024: £109,931) all of which are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which meets the day-to-day expenditure of the project and to keep sufficient restricted funds in order to see these funded projects to their conclusion.

The main source of income for WAST is grants, consequently the accounts do not include any adjustments that would be necessary should these sources of income cease, however we do



not anticipate this as a result of the strong relationships built up with funders and the projected funding opportunities we are aware of for the next financial year.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 24th November 2025 and signed on their behalf by:

Farhat Khan (Chair)

Mary Atkinson (Treasurer)

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WOMEN ASYLUM SEEKERS TOGETHER (WAST)
REGISTERED CHARITY NO. 1158551**

I report on the accounts of the charity, for the Period Ended 31ST March 2025 which are set out on pages 8 to 18.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

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

Basis of Independent Examiners 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 to 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.

JMHilton-Jones

Signed:

James Hilton-Jones FCCA

Date: 24th November 2025

Hilton Jones Chartered Certified Accountants

Hollinwood Business Centre, Albert Street

Oldham, Lancashire OL8 3QL

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31st MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and legacies	(3)	9,129	856	9,985	13,451
Charitable activities	(4)	16,000	98,603	114,603	115,389
Investment income		259	-	259	182
Other		311	-	311	2,238
Total		<u>25,699</u>	<u>99,459</u>	<u>125,158</u>	<u>131,260</u>
Expenditure on:					
Charitable activities	(5)	54,710	72,394	127,104	124,181
Total		<u>54,710</u>	<u>72,394</u>	<u>127,104</u>	<u>124,181</u>
Net income/(expenditure)					
		(29,011)	27,065	(1,946)	7,079
Net movement in funds					
		(29,011)	27,065	(1,946)	7,079
Reconciliation of funds					
Total funds brought forward	(12)	109,931	27,119	137,050	129,971
Total funds carried forward	(12)	<u>80,920</u>	<u>54,184</u>	<u>135,104</u>	<u>137,050</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 11 to 18 form part of these accounts.

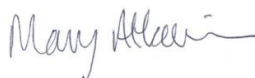
BALANCE SHEET AS AT 31st MARCH 2025

	Notes	2025 £	2024 £
Fixed assets:			
Tangible assets	(9)	350	239
Total fixed assets		<u>350</u>	<u>239</u>
Current assets:			
Debtors	(10)	2,840	1,272
Cash at bank & in hand		148,915	139,057
Total current assets		<u>151,755</u>	<u>140,329</u>
Liabilities:			
Creditors: amounts falling due within one year	(11)	17,001	3,518
Net current assets or liabilities		<u>134,754</u>	<u>136,811</u>
Total assets less current liabilities		134,754	136,811
Total net assets or liabilities		<u><u>135,104</u></u>	<u><u>137,050</u></u>
The funds of the charity:			
Restricted income funds	(12)	54,184	27,119
Unrestricted income funds	(12)	80,920	109,931
Total charity funds		<u><u>135,104</u></u>	<u><u>137,050</u></u>

Approved on behalf of the Trustees Management Committee



F. Khan



M. Atkinson

Date: 24th November 2025

The notes on pages 11 to 18 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2025

Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net movement in funds	(1,946)	7,079
Add back depreciation	414	423
Deduct investment income	(259)	(182)
Decrease/(increase) in debtors	(1,568)	62
Increase/(decrease) in creditors	13,483	(8,689)
Net cash used in operating activities	10,124	(1,307)
Cash flows from investment activities:		
Interest	259	182
Purchase of fixed assets	(525)	-
Net cash provided by investing activities	(266)	182
Increase/(decrease) in cash and cash equivalents during the year	9,858	(1,125)
Cash and cash equivalents brought forward	139,057	140,182
Cash and cash equivalents carried forward	148,915	139,057

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 12. There were 4 restricted funds at the year end.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on usage. The allocation of support and governance costs is analysed in note 6.

Notes to the accounts

(g) Costs of raising funds

There are no costs associated with the raising of funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(j) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33% on costs
Furniture and Fixtures	33% on costs

(k) Pensions

The charity contributes towards an auto-enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employees deductions.

(l) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees control.

(m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(n) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). Expenses paid to the trustees in the year totalled £170 (2024: £120).

This includes travel and catering costs for participation in election day and trustee meeting.

Notes to the accounts**3. Donations and Legacies**

	Unrestricted 2025	Restricted 2025	Total Funds 2025
	£	£	£
Donations	8,409	-	8,409
Donations from Choir performances	720	-	720
Donations - Destitution Fund	-	856	856
	<u>9,129</u>	<u>856</u>	<u>9,985</u>

Prior Year

	2024	2024	2024
	£	£	£
Donations	10,406	-	10,406
Donations from Choir performances	585	-	585
Donations - Destitution Fund	-	2,460	2,460
	<u>10,991</u>	<u>2,460</u>	<u>13,451</u>

4. Income from charitable activities

	Unrestricted 2025	Restricted 2025	Total Funds 2025
	£	£	£
Grants:			
Alan & Babette Sainsbury Trust	10,000	-	10,000
Paul Hamlyn Trust	-	60,000	60,000
QWF	-	3,500	3,500
Disrupt	-	5,000	5,000
MDF	-	11,520	11,520
Blue Thread	5,000	-	5,000
Civic Power Fund	1,000	-	1,000
Oglesby	-	18,583	18,583
	<u>16,000</u>	<u>98,603</u>	<u>114,603</u>

Prior Year

	Unrestricted 2024	Restricted 2024	Total Funds 2024
	£	£	£
Grants:			
Tides Foundation (deferred from 2022/23)	-	7,040	7,040
Alan & Babette Sainsbury Trust	-	3,269	3,269
Paul Hamlyn Trust	-	49,700	49,700
QWF	-	2,200	2,200
Disrupt	-	10,000	10,000
The Charity Service	-	3,000	3,000
MDF	-	7,680	7,680
Other Grants	32,500	-	32,500
	<u>32,500</u>	<u>82,889</u>	<u>115,389</u>

Notes to the accounts

5. Expenditure	Unrestricted	Restricted	2025	2024
	£	£	£	£
Expenditure on charitable activities:				
Employment Costs	29,112	14,707	43,819	42,897
Staff Training	263	250	513	554
Supervision	110	55	165	385
Staff Expenses	-	34	34	148
Choir Refreshments	216	609	825	292
Choir Room Hire	50	275	325	653
Choir Travel	149	1,237	1,386	2,271
Drop In Refreshments	1,782	2,763	4,545	5,060
Drop In Room Hire	750	6,030	6,780	3,770
Drop In Travel	6,654	3,662	10,316	12,951
Sewing Group Food & Refreshments	642	416	1,058	987
Sewing Group Room Hire	200	100	300	425
Sewing Group Travel	1,115	471	1,586	2,231
Sewing Group Materials	-	95	95	361
Other Activities Food & Refreshments	174	419	593	754
Other Activities Room Hire	-	-	-	995
Other Activities Facilitators	-	-	-	300
Other Activities	105	25	130	1,248
Women's training	80	220	300	2,872
Women's travel	93	1,249	1,342	30
Conference, campaigning & Action Expenses	134	868	1,002	1,161
Office Refreshments	341	328	669	434
Trips, Events & Activities	1,537	4,231	5,768	5,476
Cookbook	-	-	-	685
Marketing & Communications	-	3,013	3,013	4,295
Destitution Payments	-	13,640	13,640	9,980
Volunteer Travel	508	191	699	487
Workshops	-	828	828	-
Support Costs	10,695	9,288	19,983	16,541
Governance Costs	-	7,390	7,390	5,938
	54,710	72,394	127,104	124,181

Notes to the accounts

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support £	Governance £	2025 Total £	2024 Total £
Management Group Travel, Data & Refreshments	-	5,090	5,090	2,826
Management Group Training & Supervision	-	1,620	1,620	1,105
DBS Checks	135	-	135	61
Rent, Rates & Utilities	6,400	-	6,400	5,280
Room Hire	1,217	-	1,217	1,864
Miscellaneous Expense	194	-	194	366
Minor Equipment	773	-	773	351
Depreciation	414	-	414	423
Bookkeeping	2,818	-	2,818	2,503
Recruitment	958	-	958	-
Insurance	948	-	948	909
Payroll Bureau	410	-	410	466
Bank Charges	-	-	-	131
Bad Debts	235	-	235	-
Telephone & Internet	2,016	-	2,016	1,666
Accountancy Fees	-	680	680	660
HR Support	1,808	-	1,808	2,095
Operational Review & Development	-	-	-	1,347
Sessional staff	1,314	-	1,314	-
Subscriptions	173	-	173	22
Post, Printing & Stationery	170	-	170	404
	<u>19,983</u>	<u>7,390</u>	<u>27,373</u>	<u>22,479</u>

7. Staff Numbers and Costs

	2025 £	2024 £
<i>Staff costs were as follows:</i>		
Salaries and wages	41,343	40,644
Social security costs	-	-
Pensions	2,476	2,253
	<u>43,819</u>	<u>42,897</u>

The charity employed 2 people during the year. The average number of employees based on full time equivalent was as follows:

	Number	Number
Services (full time equivalent: 1)	2	1
	<u>2</u>	<u>1</u>

8. Independent Examiner Fees

	2025 £	2024 £
Independent examination fees	680	660
Other services	410	466
	<u>1,090</u>	<u>1,126</u>

Notes to the accounts

9. Tangible Fixed Assets

	Computer Equipment	Total
	£	£
Cost		
At 1st April 2024	1,261	1,261
Additions	525	525
Disposals	-	-
At 31st March 2025	<u>1,786</u>	<u>1,786</u>
Depreciation		
At 1st April 2024	1,022	1,022
Charge for Year	414	414
Eliminated on disposals	-	-
At 31st March 2025	<u>1,436</u>	<u>1,436</u>
NET BOOK VALUE		
At 31st March 2025	<u>350</u>	<u>350</u>
At 31st March 2024	<u>239</u>	<u>239</u>

10. Analysis of debtors

	2025	2024
	£	£
Other Debtors	1,760	234
Prepayments	1,080	1,038
	<u>2,840</u>	<u>1,272</u>
Restricted	2,840	1,038
Unrestricted	-	234
	<u>2,840</u>	<u>1,272</u>

11. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors and accruals	6,470	3,239
Other Taxes & Social Security Costs	114	279
Deferred income	10,417	-
	<u>17,001</u>	<u>3,518</u>
Restricted	17,001	3,518
Unrestricted	-	-
	<u>17,001</u>	<u>3,518</u>

Deferred Income:

	2025	2024
	£	£
Deferred income consists of restricted grants		
Deferred income brought forward	-	10,309
Deferred income released during year	-	(10,309)
Income deferred during the year	10,417	-
	<u>10,417</u>	<u>-</u>

Notes to the accounts

12. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2025
	£	£	£	£	£
General Fund	109,931	25,699	(54,710)	-	80,920
	109,931	25,699	(54,710)	-	80,920

Prior Year

	Balance at 1st April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2024
	£	£	£	£	£
General Fund	79,194	45,911	(15,174)	-	109,931
	79,194	45,911	(15,174)	-	109,931

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The free reserves

Analysis of movements in restricted funds

	Balance at 1st April 2024	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2025
	£	£	£	£	£
Disrupt	10,000	5,000	(10,963)	-	4,037
Donations - Destitution Fund	2,360	856	(2,120)	-	1,096
Paul Hamlyn Trust	8,499	60,000	(32,159)	-	36,340
Tides Foundation	4,980	-	(4,980)	-	-
MDF	-	11,520	(11,520)	-	-
Quaker Work Fund	-	3,500	(3,500)	-	-
Oglesby	-	18,583	(5,872)	-	12,711
The Charity Service	1,280	-	(1,280)	-	-
	27,119	99,459	(72,394)	-	54,184

Prior Year

	Balance at 1st April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2024
	£	£	£	£	£
Alan & Babette Sainsbury Trust	400	3,269	(3,669)	-	-
Disrupt	-	10,000	-	-	10,000
Donations - Destitution Fund	-	2,460	(100)	-	2,360
Paul Hamlyn Trust	36,732	49,700	(77,933)	-	8,499
Tides Foundation	5,030	7,040	(7,090)	-	4,980
MDF	-	7,680	(7,680)	-	-
Quaker Work Fund	-	2,200	(2,200)	-	-
Community Fund	5,910	-	(5,910)	-	-
Disa Fund - Talent Fund	2,000	-	(2,000)	-	-
The Charity Service	705	3,000	(2,425)	-	1,280
	50,777	85,349	(109,007)	-	27,119

Notes to the accounts

12. Analysis of charitable funds continued..

Name of restricted fund:	Description, nature and purpose of the fund
Oglesby Charitable Trust	- towards core costs
Disrupt	- support for women following the racist riots and towards core costs
Donations- Destitution Fund	- destitution funding for women with no recourse to public funds/street homeless
Paul Hamlyn Trust	- towards core costs
MDF	- destitution funding for women with no recourse to public funds/street homeless
Tides Foundation	- towards the "What About Us" project
Quaker Work Fund	- towards Christmas dinner and destitution funding for women with no recourse to public funds/street homeless
The Charity Service	- towards choir costs

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed Assets	-	350	350
Cash at Bank and In Hand	93,921	54,994	148,915
Other net current assets/(liabilities)	(13,001)	(1,160)	(14,161)
Total	80,920	54,184	135,104

Prior Year

	Unrestricted funds £	Restricted funds £	Total £
Fixed Assets	-	239	239
Cash at Bank and in Hand	111,017	28,040	139,057
Other net current assets/(liabilities)	(1,086)	(1,160)	(2,246)
Total	109,931	27,119	137,050

14. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

15. Post balance sheet events

The trustees consider that there are no post balance sheet events to disclose.



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Parties involved with this document

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Thu, 20th Nov 2025 15:23:50 GMT	Jim Hilton-Jones - Signer (ef45ee16ece45a7eb12ddcf02ca84150)
Mon, 24th Nov 2025 17:13:29 GMT	Sylvia Mary Atkinson - Signer (59d3223b16739ada0389677d003d7124)
Thu, 27th Nov 2025 17:30:33 GMT	Mrs Farhat Khan - Signer (4f0cc0c5b799e39230eb6f373c5778e2)

Audit history log

Date	Action
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Thu, 20th Nov 2025 15:23:50 GMT	Jim Hilton-Jones signed the envelope (176.249.86.144)
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Thu, 27th Nov 2025 15:00:36 GMT	Mrs Farhat Khan viewed the envelope (86.172.202.126)
Thu, 27th Nov 2025 15:10:49 GMT	Document emailed to party email
Thu, 27th Nov 2025 17:26:36 GMT	Mrs Farhat Khan viewed the envelope (86.172.202.126)
Thu, 27th Nov 2025 17:30:33 GMT	Mrs Farhat Khan signed the envelope (86.172.202.126)
Thu, 27th Nov 2025 17:30:33 GMT	This envelope has been signed by all parties (86.172.202.126)

WOMEN ASYLUM SEEKERS TOGETHER

England & Wales - Charity number 1158551

Accounts

WAST

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024**

Registered Charity No.1158551
CEO 01766

WAST

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Trustees Annual Report Year Ended 31 March 2024: Women Asylum Seekers Together

Report of the trustees for the year ended 31ST March 2024

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published (FRS 102) (effective 1 January 2019).

Structure, governance and management

WAST is a Charitable Incorporated Organisation and is constituted under a trust deed dated 15th September 2014.

Reference and administrative information

Charity Name: Women Asylum Seekers Together

Charity Number: 1158551

Company Number: CE001766

Trustees

Farhat Khan	Chair of Trustees
Mary Atkinson	Treasurer
Bernadette Murphy	
Noushin Babar	
Chantal Franco	Secretary
Connie Jimenez	
Maryum Khan	
Esther Routledge	appointed 25/4/24
Sanyia Qureshi	appointed 25/4/24
Kira O'Donoghue	appointed 25/4/24
Stephanie Hill	appointed 30/5/24

Senior Management

Under delegation the day-to-day responsibility for the provision of services rests with the WAST management group and WAST Development Manager.

Management Group

Mariam Yusuf
Sarah Kuteesa
Nighat Seema
Imade Aluboh



Eufemia Shituula
 Fanta Kaba – service completed
 Veronique Bakula – service completed
 Sohad Mahroof – service completed
 Nadia Mohamed Asif – service completed
 Rashida Salifu - service completed

Additional members elected May 2024

Ashley Kuazikua Harujezu
 Tjavanga Tjapaka
 Tshegofatso Raditedu

Development Manager

Yasmine Abachi to March 2024
 Isobel Zimsek from June 2024

Principal Office

Lincoln 2, Floor 1, Central Methodist Hall, Oldham Street, Manchester M1 1JQ.

Independent Examiners

Community Accountancy Service Limited
 The Grange
 Pilgrim Drive
 Beswick
 Manchester
 M11 3TQ

Bankers

Co-operative Bank
 Business Direct
 PO Box 250
 WN8 6WT

Appointment of trustees

New WAST member trustees are elected by WAST members at the AGM and serve for 3 years, after which they can put themselves forward for re-election. Non-member trustees are appointed by existing trustees and serve for 3 years, after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of 3 trustees, to a maximum of 12 trustees, with no more than 4 trustees due for re-appointment in any one



year. At the monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to WAST management group, elected by the WAST membership, which is overseen and supported by two paid part-time staff members; a Grassroots Coordinator and a Development Manager.

Trustee induction and training

All trustees are familiar with the work of the Charity and are invited to attend training courses on responsibilities of trustees, financial governance and organisational policy and procedures. WAST is a registered member of the National Council for Voluntary Organisations (NCVO).

Objectives and activities

The organisational objectives of Women Asylum Seekers Together derive from the following vision and values developed by WAST management group members:

Our Mission Statement:

“WAST Manchester is a grassroots organisation led by and for women seeking asylum in Greater Manchester. We campaign for social justice and women's rights through a peer-led support model that helps women find their place in the UK.”

Our Values:

Compassion: we empathise

Respect: we listen and believe

Inclusion: we welcome

Empowerment: we raise women's voices

WAST Manchester is a grassroots organisation led by and for women seeking asylum in Greater Manchester. Our mission and purpose is to campaign for social justice and women's rights through a trauma informed a peer-led support model that helps women find their place in the UK. Our vision is that through compassion, respect, inclusion and empowerment we support women to reach their potential and have a voice within an increasingly hostile environment. WAST Manchester supports women to integrate into a peer led support model of women who empower one another to know their rights and fight social injustices through various campaigns and community partnerships. The cornerstone of WAST is our weekly drop-in where women offer mutual support, practical help and share information, as well as accessing legal support and advice regarding their asylum claims. We also involve WAST women in campaigns within the community on a local, regional and national level, enabling them to know their rights via workshops whilst enhancing their public speaking skills and knowledge of legislation in the public sphere. Integrating women into the community to help them find their place in Manchester is at the core of WAST, and we provide a space for



wellbeing sessions, our dance group and WAST Nightingale's choir to rehearse to perform and communicate their message about justice for women and social inclusion across Greater Manchester.

A review of our achievements and performance: How our activities delivered public benefit

"Nothing is impossible here" – Management Group member

"Whoever comes to WAST, their life changes" – Management Group member

Between April 2023 and March 2024 we welcomed 79 new members and currently have 159 members and 75 children in our network. Over the year our longstanding wellbeing activities have continued to develop and thrive and new activities and ideas, responding to the needs of members, have been introduced.

The Friday drop-in remains the cornerstone of WAST, allowing women to access information, signposting and peer support, and acting as a conduit to engagement with our other activities. With the help of our valued partners, several activities have run alongside the drop-in. Afrocats have facilitated joyful dance sessions which have a significant impact on women's wellbeing. Greater Manchester Immigration Aid Unit (GMIAU) have continued their highly valuable support to WAST through the provision of free legal advice for up to 10 women per month. This support is a lifeline for members trying to navigate the asylum system, many of whom do not have access to a solicitor. The English Conversation Club, facilitated by student volunteers from the University of Manchester, has also continued, allowing members to improve their English language skills and confidence.

The sewing group and Nightingales choir, led by Management Group members, have continued to meet fortnightly, enabling women to develop and express their creative skills and share their diverse cultures and stories with the wider community. The choir are regularly invited to perform at high-profile events, providing a platform for WAST women to speak out and share their stories and to garner public support for WAST.

WAST also undertook a range of short-term projects, such as the 'My Culture, My Cookbook' project, which had started in February 2023. This enabled women placed in initial accommodation settings, such as hotels, to cook together and share dishes from their home country, building community and enabling access to culturally appropriate food. The project culminated in the creation and publication of the 'My Culture, My Cookbook' collection of the women's recipes. WAST also linked up with Netball England through which younger members who wanted to do something more active, organised a series of netball sessions, beneficial to their physical and mental health.

WAST has reached out to the local community in a range of ways, such as through its first standalone public Refugee Week event at Manchester Central Library which allowed



members to celebrate and honour their resilience and journeys as refugees, through song, poetry, dance and stories.

WAST members formed a new Asylum Support and Campaigns group in November 2023, which meets weekly. The group's initial focus has been on developing members' skills and knowledge of the asylum system, enabling them to use their voices more effectively to communicate their experience and campaign for change. They have undertaken media training, learning how to share their stories in more impactful ways and training with Right to Remain on how the asylum process works. These have continued to build women's confidence and understanding, supporting their participation in protests and challenges to policies affecting them, such as the Rwanda Plan.

Strengthening and developing WAST

WAST has continued to build on its model of 'trauma informed peer support' and to develop its understanding of the impact of trauma and how to create a place of safety for members. Management group, members and trustees have attended valuable training on safeguarding and trauma support specific to women seeking asylum.

WAST's management group, elected by the membership, continue to be at the forefront of WAST, designing and leading activities and implementing its peer support model. The 10 WAST management members elected in May 2023 have undergone an induction programme and ongoing training to build their skills and confidence to lead WAST. Three members now have their leave to remain and continue to lend their support to WAST by volunteering at drop-ins and activities.

In the past year, WAST has undergone important processes to strengthen its organisational infrastructure and build its sustainability as a member-led group. A collaborative Business Planning process was undertaken involving members, management group, trustees and staff in developing a strategy for WAST for the next 3 years which places women seeking asylum in Greater Manchester at the centre. The areas of work voted as the top priorities for delivery by the wider WAST membership, were Asylum Workshops, Dealing with Trauma and the Asylum Campaign and Support Group.

Work has also continued throughout the year to implement the recommendations of the Operational Review which took place between March and July 2023, which has included clarifying the terms of reference of the Management Group and identifying partners to develop IT infrastructure and a Customer Relations Management system.

Financial review

The annual income for the year ended 31st March 2024 was £131,260 and expenditure was £124,181 leaving a surplus of £7,079. The trustees are confident that WAST continues to run its core services within budget, with the Development Manager working with the Treasurer



and external finance worker to ensure our organisational budget remains secure and clearly allocated to our growing schedule of activities and staffing and volunteering costs.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2024 was £109,931 (2023: £79,194) all of which are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which meets the day-to-day expenditure of the project and to keep sufficient restricted funds in order to see these funded projects to their conclusion.

The main source of income for WAST is grants, consequently the accounts do not include any adjustments that would be necessary should these sources of income cease, however we do not anticipate this as a result of the strong relationships built up with funders and the projected funding opportunities we are aware of for the next financial year.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to



ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 6TH November 2024 and signed on their behalf by:

A handwritten signature in cursive script, appearing to read "Mary Atkinson".

Mary Atkinson (Treasurer)

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WAST
REGISTERED CHARITY NO. 1158551**

I report on the accounts of the charity, for the Year Ended 31st March 2024 which are set out on pages 9 to 19.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- 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 Examiners 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 below.

Independent Examiner's Statement

In connection with my examination, and except as disclosed below, 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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to 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.

Signed: E.L. Anderson

E.L. Anderson MA FCA CTA
Date: 6th November 2024

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2023 £
Income from:					
Donations and legacies	(3)	10,991	2,460	13,451	15,415
Charitable Activities	(4)	32,500	82,889	115,389	169,647
Investment Income		182	-	182	21
Other		2,238	-	2,238	3,787
Total		45,911	85,349	131,260	188,870
Expenditure on:					
Charitable Activities	(5)	15,174	109,007	124,181	136,237
Total		15,174	109,007	124,181	136,237
Net income/(expenditure)		30,737	(23,658)	7,079	52,633
Transfers between funds	(12)	-	-	-	-
Net movement in funds		30,737	(23,658)	7,079	52,633
Reconciliation of funds					
Total funds brought forward	(12)	79,194	50,777	129,971	77,338
Total funds carried forward	(12)	109,931	27,119	137,050	129,971

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 12 to 19 form part of these accounts.

BALANCE SHEET AS AT 31st MARCH 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(9)	239	662
Total fixed assets		<u>239</u>	<u>662</u>
Current assets:			
Debtors	(10)	1,272	1,334
Cash at Bank & in Hand		139,057	140,182
Total current assets		<u>140,329</u>	<u>141,516</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	3,518	12,207
Net current assets or liabilities		<u>136,811</u>	<u>129,309</u>
Total assets less current liabilities		136,811	129,309
Total net assets or liabilities		<u><u>137,050</u></u>	<u><u>129,971</u></u>
The funds of the charity:			
Restricted income funds	(12)	27,119	50,777
Unrestricted income funds	(12)	109,931	79,194
Total charity funds		<u><u>137,050</u></u>	<u><u>129,971</u></u>

Approved on behalf of the Trustees Management Committee

F. Khan



M. Atkinson

Date: 6th November 2024

The notes on pages 12 to 19 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2024

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Net movement in funds	7,079	52,633
Add back depreciation	423	418
Deduct investment income	(182)	(21)
Decrease/(increase) in debtors	62	(884)
Increase/(decrease) in creditors	(8,689)	(7,609)
Net cash used in operating activities	(1,307)	44,537
Cash flows from investment activities:		
Interest	182	21
Purchase of fixed assets	-	(717)
Net cash provided by investing activities	182	(696)
Increase/(decrease) in cash and cash equivalents during the year	(1,125)	43,841
Cash and cash equivalents brought forward	140,182	96,341
Cash and cash equivalents carried forward	139,057	140,182

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 12. There were 5 restricted funds at the year end.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on usage. The allocation of support and governance costs is analysed in note 6.

Notes to the accounts

(g) Costs of raising funds

There are no costs associated with the of raising funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(j) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33% on costs
--------------------	--------------

(k) Pensions

The charity contributes towards an auto-enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employees deductions.

(l) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly wholly within the trustees control.

(m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(n) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Expenses paid to the trustees in the year totalled £120 (2023: £716).

This includes travel and mobile data costs for participation in training and development.

Notes to the accounts**3. Donations and Legacies**

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £
Donations	10,406	-	10,406
Donations from Choir performances	585	-	585
Donations - Destitution Fund	-	2,460	2,460
	<u>10,991</u>	<u>2,460</u>	<u>13,451</u>

Prior Year

	Year Ended 31st March 2023 £	Year Ended 31st March 2023 £	Year Ended 31st March 2023 £
Donations	3,435	-	3,435
Donations from Choir performances	8,980	-	8,980
The Charity Service	-	3,000	3,000
	<u>12,415</u>	<u>3,000</u>	<u>15,415</u>

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2024 £	Restricted Year Ended 31st March 2024 £	Total Funds Year Ended 31st March 2024 £
Grants:			
Tides Foundation (deferred from 2022/23)	-	7,040	7,040
Alan & Babette Sainsbury Trust	-	3,269	3,269
Paul Hamlyn Trust	-	49,700	49,700
QWF	-	2,200	2,200
Disrupt	-	10,000	10,000
The Charity Service	-	3,000	3,000
MDF	-	7,680	7,680
Other Grants	32,500	-	32,500
	<u>32,500</u>	<u>82,889</u>	<u>115,389</u>

Prior Year

	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £
Grants:			
Oglesby Charitable Trust (Spotlight)	-	21,999	21,999
Tides Foundation (less £7,040 deferred)	-	5,030	5,030
Alan & Babette Sainsbury Trust	-	5,000	5,000
Paul Hamlyn Trust	-	60,000	60,000
ROSA	-	14,063	14,063
Community Fund	-	7,955	7,955
Fearless Future	5,000	-	5,000
Spirit of Manchester Fund	1,000	-	1,000
Disa Fund -Talent Fund	-	2,000	2,000
MDF	-	15,600	15,600
Other Grants	32,000	-	32,000
	<u>38,000</u>	<u>131,647</u>	<u>169,647</u>

Notes to the accounts

5. Expenditure	Unrestricted	Restricted	Total Year Ended 31st March 2024	Total Year Ended 31st March 2023
	£	£	£	£
Expenditure on charitable activities:				
Employment Costs	-	42,897	42,897	35,534
Staff Training	-	554	554	3,158
Supervision	-	385	385	1,754
Staff Expenses	-	148	148	-
Choir Refreshments	43	249	292	2,295
Choir Room Hire	-	653	653	-
Choir Travel	748	1,523	2,271	-
Drop In Refreshments	1,025	4,035	5,060	319
Drop In Room Hire	1,240	2,530	3,770	6,742
Drop In Travel	4,392	8,559	12,951	17,258
Sewing Group Food & Refreshments	879	108	987	-
Sewing Group Room Hire	407	18	425	-
Sewing Group Travel	1,958	273	2,231	4,757
Sewing Group Materials	361	-	361	-
Other Activities Food & Refreshments	-	754	754	-
Other Activities Room Hire	50	945	995	-
Other Activities facilitators	-	300	300	-
Other Activities	5	1,243	1,248	-
Women's training	-	2,872	2,872	-
Women's travel	-	30	30	110
Conference, campaigning & Action Expenses	-	1,161	1,161	-
Office Refreshments	4	430	434	702
Trips, Events & Activities	1,214	4,262	5,476	7,065
Cookbook	-	685	685	-
Marketing & Communications	-	4,295	4,295	1,750
Destitution Payments	-	9,980	9,980	22,296
Project Partner	-	-	-	3,315
Uniforms for Children	-	-	-	5,600
Volunteer Travel	182	305	487	-
Workshops	-	-	-	240
Support Costs	2,666	13,875	16,541	13,875
Governance Costs	-	5,938	5,938	9,467
	15,174	109,007	124,181	136,237

Notes to the accounts

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support £	Governance £	2024 Total £	2023 Total £
Management Group Travel, Data & Refreshments	-	2,826	2,826	7,079
Management Group Training & Supervision	-	1,105	1,105	1,740
DBS Checks	61	-	61	-
Rent, Rates & Utilities	5,280	-	5,280	4,788
Room Hire	1,864	-	1,864	-
Miscellaneous Expense	366	-	366	15
Minor Equipment	351	-	351	312
Depreciation	423	-	423	418
Book-Keeping	2,503	-	2,503	2,508
Recruitment	-	-	-	429
Insurance	909	-	909	631
Payroll Bureau	466	-	466	420
Bank Charges	131	-	131	69
Bad Debts	-	-	-	258
Telephone & Internet	1,666	-	1,666	1,494
Accountancy Fees	-	660	660	648
HR Support	2,095	-	2,095	746
Operational Review & Development	-	1,347	1,347	-
Subscriptions	22	-	22	112
Post, Printing & Stationery	404	-	404	1,675
	<u>16,541</u>	<u>5,938</u>	<u>22,479</u>	<u>23,342</u>

7. Staff Numbers and Costs

<i>Staff costs were as follows:</i>	2024	2023
	£	£
Salaries and wages	40,644	33,765
Social security costs	-	-
Pensions	2,253	1,769
	<u>42,897</u>	<u>35,534</u>

The charity employed 2 people during the year. The average number of employees based on full time equivalent was as follows:

	Number	Number
Services (full time equivalent: 1)	1	1
	<u>1</u>	<u>1</u>

8. Independent Examiner Fees

	Year Ended 31st March 2024 £	Year Ended 31st March 2023 £
Independent examination fees	660	648
Other services	466	420
	<u>1,126</u>	<u>1,068</u>

Notes to the accounts

9. Tangible Fixed Assets

	Computer Equipment	Total
	£	£
Cost		
At 1st April 2023	1,261	1,261
Additions	-	-
Disposals	-	-
At 31st March 2024	<u>1,261</u>	<u>1,261</u>
Depreciation		
At 1st April 2023	599	599
Charge for Year	423	423
Eliminated on disposals	-	-
At 31st March 2024	<u>1,022</u>	<u>1,022</u>
NET BOOK VALUE		
At 31st March 2024	<u>239</u>	<u>239</u>
At 31st March 2023	<u>662</u>	<u>662</u>

10. Analysis of debtors

	Year Ended 31st March 2024	Year Ended 31st March 2023
	£	£
Other Debtors	234	490
Prepayments	1,038	844
	<u>1,272</u>	<u>1,334</u>
Restricted	1,038	844
Unrestricted	234	490
	<u>1,272</u>	<u>1,334</u>

11. Creditors: amounts falling due within one year

	Year Ended 31st March 2024	Year Ended 31st March 2023
	£	£
Other creditors and accruals	3,239	1,898
Other Taxes & Social Security Costs	279	-
Deferred income	-	10,309
	<u>3,518</u>	<u>12,207</u>
Restricted	3,518	11,559
Unrestricted	-	648
	<u>3,518</u>	<u>12,207</u>
Deferred Income:	2024	2023
Deferred income consists of restricted grants	£	£
Deferred income brought forward	10,309	10,309
Deferred income released during year	(10,309)	(10,309)
Income deferred during the year	-	10,309
	<u>-</u>	<u>10,309</u>

Notes to the accounts

12. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2024
	£	£	£	£	£
General Fund	79,194	45,911	(15,174)	-	109,931
	79,194	45,911	(15,174)	-	109,931

Prior Year

	Balance at 1st April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2023
	£	£	£	£	£
General Fund	40,990	54,223	(24,105)	8,086	79,194
	40,990	54,223	(24,105)	-	79,194

Name of unrestricted fund:

General Fund

Description, nature and purpose of the fund

The free reserves

Analysis of movements in restricted funds

	Balance at 1st April 2023	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2024
	£	£	£	£	£
Alan & Babette Sainsbury Trust	400	3,269	(3,669)	-	-
Disrupt	-	10,000	-	-	10,000
Donations - Destitution Fund	-	2,460	(100)	-	2,360
Paul Hamlyn Trust	36,732	49,700	(77,933)	-	8,499
Tides Foundation	5,030	7,040	(7,090)	-	4,980
MDF	-	7,680	(7,680)	-	-
QWF	-	2,200	(2,200)	-	-
Community Fund	5,910	-	(5,910)	-	-
Disa Fund - Talent Fund	2,000	-	(2,000)	-	-
The Charity Service	705	3,000	(2,425)	-	1,280
	50,777	85,349	(109,007)	-	27,119

Prior Year

	Balance at 1st April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2023
	£	£	£	£	£
Alan & Babette Sainsbury Trust	1,731	5,000	(6,331)	-	400
Oglesby Charitable Trust (Spotlight	-	21,999	(21,999)	-	-
ROSA	254	14,063	(14,499)	182	-
Paul Hamlyn Trust	25,988	60,000	(49,256)	-	36,732
Tides Foundation	-	5,030	-	-	5,030
MDF	107	15,600	(15,707)	-	-
Other Grants	8,268	-	-	(8,268)	-
Community Fund	-	7,955	(2,045)	-	5,910
Disa Fund - Talent Fund	-	2,000	-	-	2,000
The Charity Service	-	3,000	(2,295)	-	705
	36,348	134,647	(112,132)	(8,086)	50,777

Notes to the accounts

12. Analysis of charitable funds continued..

Name of restricted fund:	Description, nature and purpose of the fund
Alan & Babette Sainsbury Trust	- towards core costss
Oglesby Charitable Trust (Spotlight)	- towards drop in development & welfare rights advice worker
ROSA	- to cover costs for training in trauma informed peer support, implementation and counselling/reflective practice for management group members.
Paul Hamlyn Trust	- towards core costs
JJ Charitable Trust	- towards core costs
MDF	- destitution funding for women with no recourse to public funds/street homeless
Afrocats	- contribution towards activities
Tides Foundation	- towards the "What About Us" project
The Charity Service	- towards choir costs
Community Fund	- towards the costs of "My Culture My Cookbook"

13. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed Assets	-	239	239
Cash at Bank and In Hand	111,017	28,040	139,057
Other net current assets/(liabilities)	(1,086)	(1,160)	(2,246)
Total	109,931	27,119	137,050

Prior Year

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed Assets	-	662	662
Cash at Bank and in Hand	79,352	60,830	140,182
Other net current assets/(liabilities)	(158)	(10,715)	(10,873)
Total	79,194	50,777	129,971

14. Operating Lease Commitments

The charity has the following annual commitment under operating leases.

	Services
	£
Within one year	2,177
Between two to five years	3,810
	5,987

The charity have a rolling tenancy agreement covering their Manchester office.

15. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

16. Post balance sheet events

The trustees consider that there are no post balance sheet events to disclose.

WOMEN ASYLUM SEEKERS TOGETHER

England & Wales - Charity number 1158551

Accounts

WAST

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023**

Registered Charity No.1158551

WAST

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Trustees Annual Report Year Ended 31 March 2023: Women Asylum Seekers Together

Report of the trustees for the year ended 31ST March 2023

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published (FRS 102) (effective 1 January 2019).

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 15th September 2014.

Reference and administrative information

Charity Name: Women Asylum Seekers Together
Charity Number: 1158551

Trustees

Farhat Khan	Chair of Trustees
Mary Atkinson	Treasurer (appointed November 2022)
Victoria Marsh	Treasurer (resigned November 2022)
Bernadette Murphy	
Noushin Babar	
Chantal Franco	Secretary
Connie Jimenez	
Maryum Khan	

Senior Management

Under delegation the day to day responsibility for the provision of services rests with the WAST management group who are:

Mariam Yusuf
Sarah Kuteesa
Nighat Seema
Veronique Bakula
Sohad Mahroof
Imade Aluboh
Nadia Mohamed Asif
Fanta Kaba
Eufemia Shituula
Rashida Salifu

**Principal Office**

Room 23, Floor 2 Central Methodist Hall, Oldham Street, Manchester M1 1JQ.

Independent Examiners

Community Accountancy Service Limited

The Grange

Pilgrim Drive

Beswick

Manchester

M11 3TQ

Bankers

Co-operative Bank

Business Direct

PO Box 250

WN8 6WT

Appointment of trustees

New trustees are appointed by existing trustees and serve for 3 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of trustees, to a maximum of 12 trustees, with no more than 4 trustees due for re-appointment in any one year. At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to WAST management group, which is overseen and supported by two paid part-time staff members; a Grassroots Coordinator and a Development Worker.

Trustee induction and training

All trustees are familiar with the work of the Charity and are invited to attend training courses on responsibilities of trustees, financial governance and organisational policy and procedures. WAST is now a registered member of the National Council for Voluntary Organisations (NCVO)



Objectives and activities

The organisational objectives of Women Asylum Seekers Together derive from the below revised vision and values which have been developed by WAST management group members:

Our Mission Statement:

“WAST Manchester is a grassroots organisation led by and for women seeking asylum in Greater Manchester. We campaign for social justice and women’s rights through a peer-led support model that helps women find their place in the UK.”

Our Values :

Compassion: we empathise

Respect: we listen and believe

Inclusion: we welcome

Empowerment: we raise women’s voices

WAST Manchester is a grassroots organisation led by and for women seeking asylum in Greater Manchester. Our mission and purpose is to campaign for social justice and women's rights through trauma informed a peer-led support model that helps women find their place in the UK. Our vision is that through compassion, respect, inclusion and empowerment we support women to reach their potential and have a voice within an increasingly hostile environment. WAST Manchester supports women to integrate into a peer led support model of women who empower one another to know their rights and fight social injustices through various campaigns and community partnerships. The cornerstone of WAST is our weekly drop-in where women offer mutual support, practical help and share information, as well as accessing legal support and advice regarding their asylum claims. We also involve WAST women in campaigns within the community on a local, regional and national level, enabling them to know their rights via workshops whilst enhancing their public speaking skills and knowledge of legislation in the public sphere. Integrating women into the community to help them find their place in Manchester is at the core of WAST, and we provide a space for wellbeing sessions, our dance group and WAST Nightingale’s choir to rehearse to perform and communicate their message about justice for women and social inclusion across Greater Manchester.

A review of our achievements and performance: How our activities delivered public benefit

In the last financial year, we gradually returned to full strength following the pandemic and resumed our various activities and performances face-to-face. During this time, we



have welcomed 93 new members into our network and count 178 members and 50 children.

Our direct work with women seeking asylum continues to progress well. We started a new project in February 2023, 'My Culture, My Cookbook' allowing women placed in initial accommodation settings to cook together and share dishes from their home country. The project will conclude with the publication of a WAST cookbook. The cooking group serves as a social hub, bringing together women from different cultures, sharing food-specific cultural knowledge. Through cooking meals for one another they are able to introduce some healthy variety into their diets based on their cultural preferences. It also gives women agency to buy their own ingredients and build knowledge around navigating a new city and accessing community resources.

Long standing activities such as the WAST Nightingales Choir rehearsals and performances, as well as the dance sessions with our partners Afrocats, have fully resumed.

The choir performed at a range of high-profile events across Greater Manchester, such as the Amnesty International Acoustic event at Sacred Trinity church in Salford in February 2023 raising funds for our organisation and at the 50th birthday celebration of The Royal Northern College of Music. Audiences were moved by the women's heartfelt performances, through which they found a voice to represent themselves and their experiences. Their talent also resonated at their own WAST public event during Refugee Week at Manchester Central Library which allowed them to celebrate and honour their resilience and journeys as refugees.

WAST received funding in January to start a sewing group, providing a space for our members to design clothes and household items with donated material which are then sold during various outreach community events we attend to boost WAST's funds. The group serves as a powerful vehicle for raising awareness, allowing women to engage with the public and share their personal narratives. The sessions have been really appreciated by all the women attending, allowing them to reconnect with their sense of creativity, have agency over their own designs and proudly present their work to supporters during events.

This year, WAST has established a robust partnership with the University of Manchester, where students from diverse academic backgrounds regularly attend our weekly drop-in sessions and organise English conversation classes. The classes are conducted alongside our regular drop-in sessions, creating an inclusive space for individuals seeking to improve their English language skills.



Our partnership with Manchester Immigration Aid Unit (GMIAU) continued this year enabling us to support 10 women each month with free legal advice. GMIAU supports the women to gather evidence for their asylum cases and also to lodge fresh claims and appeals. This gives the women vital awareness of their rights as asylum seeking women in the UK.

We continued to raise our voices and contribute our experiences to the ongoing debate about the asylum system. We shared our concerns about the Nationality & Borders Bill 'the anti-refugee bill', joining over 320 organisations to express our horror in an open letter to the Prime Minister. We established a new campaigning group to plan for the 'What About Us?' campaign, focusing on issues facing young people in the asylum system as they leave the education system. Migrant Organise has supported this by sharing valuable insights, emphasising the importance of collective action in fighting for the rights of our members and amplifying their voices.

Working towards a stronger organisation

WAST's activities are run by a management group elected by the membership, to represent them. This year the management group's membership changed due to various circumstances for women, including some members receiving their leave to remain. The membership held a re-election in May 2022, whereby members who had received their refugee status stepped down and members who were interested in new opportunities stepped in. This process was decided based on a voting procedure put forward by the wider group of WAST women. 80 women were present for the re-election in person at our Friday drop in.

Over the past 12 months, our staff, trustees, and management group have dedicated their efforts to a range of projects aimed at strengthening our organization and its operations. The management group undertook two six week training programmes focused on developing a trauma informed peer support network and identifying the changes they wished to make to the WAST Drop-In. This first set of trauma-informed support training was highly successful, with the Management Group reporting a clear improvement in their ability to understand and manage their own trauma while working with women in a challenging environment. They also reported having increased ability to offer support to women in the drop-in and to start to effectively extend this knowledge to all members during various activities and drop-in sessions.



We worked with external trainers to run two Development Days with the management group, trustees and staff. These reviewed WAST's structure, decision making processes and delivery mechanisms to ensure WAST's members are truly at the heart of the organisation and to ensure operational effectiveness. . These identified the need to conduct an organisational review of our work.. which has commenced with peer research mapping different women's journeys through WAST The project is overseen by a Project Board with representatives from the management group, trustees, staff and WAST members.

Additionally, the Trustee group have undergone a programme of work to review documentation and processes ensuring they are relevant and in line with Charity Commission best practice.. As well as attending individual relevant training, all Trustees are also undergoing Trustee refresher training.

Finally, we have been working with Safer Foundations, a specialist refugee safeguarding organisation, to review our safeguarding policies and procedures and continue to develop our processes to safeguard WAST members within the very challenging circumstances they are living in. Safeguarding refresher training is also being provided for all our trustees and staff.

The words of our members

"Being part of the management group at WAST is a privilege because networking is easier as a management member and campaigning is easier. Being in the management gives you the confidence and the option to go out and campaign and stand in front of people and speak about WAST, and the management gives you the confidence to be able to campaign about WAST, it kind of like gets you out of that depressive state and helps you know who the people you want to fight for are." **Mariatu**

"The choir has made me feel strong and confident, giving me a lot of happiness. It's like a special place where I can sing with others and feel really good. Being part of the choir has brought me so much joy and made me realise how powerful it is when we all come together to make beautiful music." **Sophia**

"Becoming a management group member has opened up my eyes to the operation of WAST and understand what members and the leadership need to make WAST work. It is a joint effort. We all help to spread our message, encouraging our volunteers and funders to keep assisting us and market the organisation so good Samaritans know about it and see how they can assist us." **Mia**



Financial review

The annual income for the year ended 31st March 2023 was £188,870 and expenditure of £136,237 leaving a surplus of £52,633. The trustees are therefore confident that WAST continues to run its core services within budget, as a result of our development worker working with our external finance worker to ensure our organisational budget remains secure and clearly allocated to our growing schedule of activities and staffing and volunteering costs.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2023 was £79,194 (2022: £40,990) all of which are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which meets the day to day expenditure of the project and to keep sufficient restricted funds in order to see these funded projects to their conclusion.

The main source of income for WAST is grants, consequently the accounts do not include any adjustments that would be necessary should these sources of income cease, however we do not anticipate this as a result of the strong relationships staff have built with funders and the projected funding opportunities we are aware of for the next financial year.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. Trustees, with the support of staff, have also updated our Adult and Child Safeguarding Policies which will be reviewed every year by trustees, alongside other organisational policies.



Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 4th December 2023 and signed on their behalf by:

Mary Atkinson (Treasurer)

FARHAT KHAN
CHAIR

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WAST
REGISTERED CHARITY NO. 1158551**

I report on the accounts of the charity, for the Year Ended 31st March 2023 which are set out on pages 10 to 20.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- 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 Examiners 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 below.

Independent Examiner's Statement

In connection with my examination, and except as disclosed below, 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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to 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.

Signed: 

E.L Anderson MA FCA CTA
Date: 4th December 2023

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2022 £
Income from:					
Donations and legacies	(3)	12,415	3,000	15,415	28,486
Charitable Activities	(4)	38,000	131,647	169,647	98,622
Investment Income		21	-	21	5
Other		3,787	-	3,787	258
Total		54,223	134,647	188,870	127,371
Expenditure on:					
Charitable Activities	(5)	24,105	112,132	136,237	92,228
Total		24,105	112,132	136,237	92,228
Net income/(expenditure)		30,118	22,515	52,633	35,143
Transfers between funds	(12)	8,086	(8,086)	-	-
Net movement in funds		38,204	14,429	52,633	35,143
Reconciliation of funds					
Total funds brought forward	(12)	40,990	36,348	77,338	42,195
Total funds carried forward	(12)	79,194	50,777	129,971	77,338

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 20 form part of these accounts.

BALANCE SHEET AS AT 31st MARCH 2023

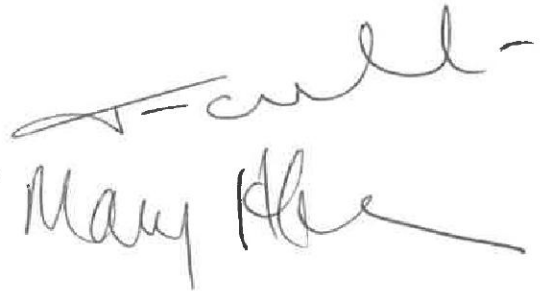
	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(8)	662	363
Total fixed assets		<u>662</u>	<u>363</u>
Current assets:			
Debtors	(10)	1,334	450
Cash at Bank & in Hand		140,182	96,341
Total current assets		<u>141,516</u>	<u>96,791</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	12,207	19,816
Net current assets or liabilities		<u>129,309</u>	<u>76,975</u>
Total assets less current liabilities		129,309	76,975
Total net assets or liabilities	-	<u>129,971</u>	<u>77,338</u>
The funds of the charity:			
Restricted income funds	(12)	50,777	36,348
Unrestricted income funds	(12)	79,194	40,990
Total charity funds		<u>129,971</u>	<u>77,338</u>

Approved on behalf of the Trustees Management Committee

F. Khan

M. Atkinson

Date: 4th December 2023



The notes on pages 13 to 20 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2023

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31st March 2023	Year Ended 31st March 2022
	£	£
Net movement in funds	52,633	35,143
Add back depreciation	418	181
Deduct investment income	(21)	(5)
Decrease/(increase) in debtors	(884)	8
Increase/(decrease) in creditors	(7,609)	18,501
Net cash used in operating activities	44,537	53,828
Cash flows from investment activities:		
Interest	21	5
Purchase of fixed assets	(717)	(544)
Net cash provided by investing activities	(696)	(539)
Increase/(decrease) in cash and cash equivalents during the year	43,841	53,289
Cash and cash equivalents brought forward	96,341	43,052
Cash and cash equivalents carried forward	140,182	96,341

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 12. There were 5 restricted funds at the year end.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Notes to the accounts

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on usage. The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are no costs associated with the of raising funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 5.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(j) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33% on costs
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(k) Pensions

The charity contributes towards an auto-enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employees deductions.

(l) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly wholly within the trustees control.

(m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(n) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Expenses paid to the trustees in the year totalled £716 (2022: £270).

This includes travel and mobile data costs for participation in training and development.

Notes to the accounts

3. Donations and Legacies	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £
Donations	3,435	-	3,435
Donations from Choir performances	8,980	-	8,980
The Charity Service	-	3,000	3,000
	<u>12,415</u>	<u>3,000</u>	<u>15,415</u>

<u>Prior Year</u>	Year Ended 31st March 2022 £	Year Ended 31st March 2022 £	Year Ended 31st March 2022 £
Donations	8,225	-	8,225
Donations from Choir performances	1,561	-	1,561
J Grabiner Donation	13,000	-	13,000
Ennals Donation	5,700	-	5,700
	<u>28,486</u>	<u>-</u>	<u>28,486</u>

4. Income from charitable activities	Unrestricted Year Ended 31st March 2023 £	Restricted Year Ended 31st March 2023 £	Total Funds Year Ended 31st March 2023 £
Grants:			
Oglesby Charitable Trust (Spotlight)	-	21,999	21,999
Tides Foundation (less £7,040 deferred)	-	5,030	5,030
Alan & Babette Sainsbury Trust	-	5,000	5,000
Paul Hamlyn Trust	-	60,000	60,000
ROSA	-	14,063	14,063
Community Fund	-	7,955	7,955
Fearless Future	5,000	-	5,000
Spirit of Manchester Fund	1,000	-	1,000
Disa Fund -Talent Fund	-	2,000	2,000
MDF	-	15,600	15,600
Other Grants	32,000	-	32,000
	<u>38,000</u>	<u>131,647</u>	<u>169,647</u>

<u>Prior Year</u>	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Grants:			
Spotlight	-	19,978	19,978
Afrocats	-	426	426
Alan & Babette Sainsbury Trust (less deferred to 2023)	-	(3,269)	(3,269)
Paul Hamlyn Trust	-	60,000	60,000
ROSA	-	18,750	18,750
(less deferred to 2023)	-	(14,063)	(14,063)
JJ Charitable Trust	-	5,000	5,000
MDF	-	6,800	6,800
	<u>-</u>	<u>98,622</u>	<u>98,622</u>

Notes to the accounts

5. Expenditure	Unrestricted	Restricted	Total Year Ended 31st March 2023	Total Year Ended 31st March 2022
	£	£	£	£
Expenditure on charitable activities:				
Employment Costs	-	35,534	35,534	24,697
Staff Training	-	3,158	3,158	114
Supervision	-	1,754	1,754	-
Sessional Fees	-	-	-	87
Beneficiary Travel Expenses	110	-	110	3,239
Choir Refreshments	-	2,295	2,295	-
Drop In Refreshments	-	319	319	-
Drop In Room Hire	852	5,890	6,742	1,366
Drop In Travel	-	17,258	17,258	-
Sewing Group Travel	4,757	-	4,757	-
Office Refreshments	137	565	702	148
Trips, Events & Activities	1,550	5,515	7,065	6,349
Marketing & Communications	1,750	-	1,750	-
Destitution Payments	3,491	18,805	22,296	26,678
Project Partner	-	3,315	3,315	6,631
Uniforms for Children	5,600	-	5,600	6,000
Volunteer Travel	-	-	-	296
Workshops	-	240	240	3,370
Support Costs	5,356	8,519	13,875	11,338
Governance Costs	502	8,965	9,467	1,915
	24,105	112,132	136,237	92,228

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support £	Governance £	2023 Total £	2022 Total £
Management Group Travel, Data & Refreshments	-	7,079	7,079	1,279
Management Group Training	-	1,740	1,740	-
DBS Checks	-	-	-	61
Rent, Rates & Utilities	4,788	-	4,788	3,055
Miscellaneous Expense	15	-	15	1,134
Supervision	-	-	-	316
Minor Equipment	312	-	312	1,129
Depreciation	418	-	418	181
Staff Travel	-	-	-	621
Book-Keeping	2,508	-	2,508	1,028
Recruitment	429	-	429	316
Insurance	631	-	631	597
Payroll Bureau	420	-	420	745
Bank Charges	69	-	69	72
Bad Debts	258	-	258	-
Telephone & Internet	1,494	-	1,494	1,063
Accountancy Fees	-	648	648	636
HR Support	746	-	746	-
Subscriptions	112	-	112	-
Post, Printing & Stationery	1,675	-	1,675	1,020
	13,875	9,467	23,342	13,253

Notes to the accounts

7. Staff Numbers and Costs

	2023	2022
	£	£
<i>Staff costs were as follows:</i>		
Salaries and wages	33,765	23,522
Social security costs	-	-
Pensions	1,769	1,175
	<u>35,534</u>	<u>24,697</u>

The charity employed 3 people during the year. The average number of employees based on full time equivalent was as follows:

	Number	Number
Services (full time equivalent: 1)	1	1
	<u>1</u>	<u>1</u>

8. Tangible Fixed Assets

	Computer Equipment	Total
	£	£
Cost		
At 1st April 2022	544	544
Additions	717	717
Disposals	-	-
At 31st March 2023	<u>1,261</u>	<u>1,261</u>
Depreciation		
At 1st April 2022	181	181
Charge for Year	418	418
Eliminated on disposals	-	-
At 31st March 2023	<u>599</u>	<u>599</u>
NET BOOK VALUE		
At 31st March 2023	<u>662</u>	<u>662</u>
At 31st March 2022	<u>363</u>	<u>363</u>

9. Independent Examiner Fees

	Year Ended 31st March 2023	Year Ended 31st March 2022
	£	£
Independent examination fees	648	636
Other services	420	745
	<u>1,068</u>	<u>1,381</u>

10. Analysis of debtors

	Year Ended 31st March 2023	Year Ended 31st March 2022
	£	£
Other Debtors	490	450
Prepayments	844	-
	<u>1,334</u>	<u>450</u>
Restricted	844	450
Unrestricted	490	-
	<u>1,334</u>	<u>450</u>

Notes to the accounts

11. Creditors: amounts falling due within one year

	Year Ended 31st March 2023	Year Ended 31st March 2022
	£	£
Other creditors and accruals	1,898	2,484
Deferred income	10,309	17,332
	<u>12,207</u>	<u>19,816</u>
Restricted	11,559	1,554
Unrestricted	648	18,262
	<u>12,207</u>	<u>19,816</u>
Deferred Income:	2023	2022
	£	£
Deferred income consists of restricted grants		
Deferred income brought forward	17,332	-
Deferred income released during year	(17,332)	-
Income deferred during the year	10,309	17,332
	<u>10,309</u>	<u>17,332</u>

12. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2023
	£	£	£	£	£
General Fund	40,990	54,223	(24,105)	8,086	79,194
	<u>40,990</u>	<u>54,223</u>	<u>(24,105)</u>	<u>8,086</u>	<u>79,194</u>
<u>Prior Year</u>					Balance at 31st March 2022
	Balance at 1st April 2021	Incoming Resources	Resources Expended	Transfers	£
	£	£	£	£	£
General Fund	24,786	28,749	(12,545)	-	40,990
	<u>24,786</u>	<u>28,749</u>	<u>(12,545)</u>	<u>-</u>	<u>40,990</u>

Name of unrestricted fund:
General Fund

Description, nature and purpose of the fund
The free reserves

Notes to the accounts

12. Analysis of charitable funds continued..

Analysis of movements in restricted funds

	Balance at 1st April 2022	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2023
	£	£	£	£	£
Alan & Babette Sainsbury Trust	1,731	5,000	(6,331)	-	400
Oglesby Charitable Trust (Spotlight)	-	21,999	(21,999)	-	-
ROSA	254	14,063	(14,499)	182	-
Paul Hamlyn Trust	25,988	60,000	(49,256)	-	36,732
Tides Foundation	-	5,030	-	-	5,030
MDF	107	15,600	(15,707)	-	-
Other Grants	8,268	-	-	(8,268)	-
Community Fund	-	7,955	(2,045)	-	5,910
Disa Fund - Talent Fund	-	2,000	-	-	2,000
The Charity Service	-	3,000	(2,295)	-	705
	36,348	134,647	(112,132)	(8,086)	50,777

Other Grants - the donor has requested that this is an unrestricted fund.

Prior Year

	Balance at 1st April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2022
	£	£	£	£	£
Alan & Babette Sainsbury Trust	-	1,731	-	-	1,731
Spotlight	1,738	19,978	(21,716)	-	-
ROSA	-	4,687	(4,433)	-	254
Paul Hamlyn Trust	5,791	60,000	(39,803)	-	25,988
JJ Charitable Trust	-	5,000	(5,000)	-	-
MDF	-	6,800	(6,693)	-	107
Blue Thread	9,880	-	(1,612)	-	8,268
Afrocats	-	426	(426)	-	-
	17,409	98,622	(79,683)	-	36,348

Name of restricted fund:	Description, nature and purpose of the fund
Alan & Babette Sainsbury Trust	- towards core costss
Oglesby Charitable Trust (Spotlight)	- towards drop in development & welfare rights advice worker
ROSA	- to cover costs for training in trauma informed peer support, implementation and counselling/reflective practice for management group members.
Paul Hamlyn Trust	- towards core costs
JJ Charitable Trust	- towards core costs
MDF	- destitution funding for women with no recourse to public funds/street homeless
Afrocats	- contribution towards activities
Tides Foundation	- towards the "What About Us" project
The Charity Service	- towards choir costs
Community Fund	- towards the costs of "My Culture My Cookbook"

Notes to the accounts

13. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed Assets	-	662	662
Cash at Bank and In Hand	79,392	60,790	140,182
Other net current assets/(liabilities)	(198)	(10,675)	(10,873)
Total	<u>79,194</u>	<u>50,777</u>	<u>129,971</u>

Prior Year

	Unrestricted funds £	Restricted funds £	Total £
Fixed Assets	-	363	363
Cash at Bank and in Hand	42,094	54,247	96,341
Other net current assets/(liabilities)	(1,104)	(18,262)	(19,366)
Total	<u>40,990</u>	<u>36,348</u>	<u>77,338</u>

14. Operating Lease Commitments

The charity has the following annual commitment under operating leases.

	Services £
Within one Year	<u>1,123</u>

The charity have a rolling tenancy agreement covering their Manchester office.

15. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

16. Post balance sheet events

The trustees consider that there are no post balance sheet events to disclose.

WOMEN ASYLUM SEEKERS TOGETHER

England & Wales - Charity number 1158551

Accounts

WAST

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022**

Registered Charity No.1158551

WAST

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Trustees Annual Report Year Ended 31 March 2022: Women Asylum Seekers Together

Report of the trustees for the year ended 31ST March 2022

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published (FRS 102) (effective 1 January 2019).

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 15th September 2014.

Reference and administrative information

Charity Name: Women Asylum Seekers Together

Charity Number: 1158551

Trustees

Farhat Khan	Chair of Trustees
Mary Atkinson	
Victoria Marsh	Treasurer
Bernadette Murphy	
Noushin Babar	
Asle Tedros	Secretary (resigned December 2021)
Chantal Franco	Secretary
Connie Jimenez	
Maryum Khan	(appointed November 2021)
Sarah Sedge	(resigned August 2021)
Emilia Gfori	(resigned October 2021)

Senior Management

Under delegation the day to day responsibility for the provision of services rests with the WAST management group who are:

Mariam Yusuf
 Mariatu Sessay
 Tandrima Mazumdar
 Sarah Kuteesa
 Meghan Ghurav
 Nighat Seema

**Principal Office**

Room 23; Floor 2 Central Methodist Hall, Oldham Street, Manchester M1 1JQ.

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank
Business Direct
PO Box 250
WN8 6WT

Appointment of trustees

New trustees are appointed by existing trustees and serve for 3 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of trustees, to a maximum of 12 trustees, with no more than 4 trustees due for re-appointment in any one year. At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to WAST management group, which is overseen and supported by two paid part-time staff members; a Grassroots Coordinator and a Development Worker.

Trustee induction and training

All trustees are familiar with the work of the Charity and are invited to attend training courses on responsibilities of trustees, financial governance and organisational policy and procedures. WAST is now a registered member of the National Council for Voluntary Organisations (NCVO)



Objectives and activities

The organisational objectives of Women Asylum Seekers Together derive from the below revised vision and values which have been developed by management group members:

Our Mission Statement:

“WAST Manchester is a grassroots organisation led by and for women seeking asylum in Greater Manchester. We campaign for social justice and women's rights through a peer-led support model that helps women find their place in the UK.”

Our Values :

Compassion: we empathise

Respect: we listen and believe

Inclusion: we welcome

Empowerment: we raise women's voices

WAST Manchester is a grassroots organisation led by and for women seeking asylum in Greater Manchester. Our mission and purpose is to campaign for social justice and women's rights through a peer-led support model that helps women find their place in the UK. Our vision is that through compassion, respect, inclusion and empowerment we support women to reach their potential and have a voice within an increasingly hostile environment. WAST Manchester supports women to integrate into a peer led support model of women who empower one another to know their rights and fight social injustices through various campaigns and community partnerships. We support women via a weekly drop-in to access legal support and advice regarding their asylum claims and how to transition beyond asylum to access universal credit, housing and medical support (HC2 forms etc). We also involve WAST women in campaigns within the community on a local, regional and national level, enabling them to know their rights via workshops whilst enhancing their public speaking skills and knowledge of legislation in the public sphere. Integrating women into the community to help them find their place in Manchester is at the core of WAST, and we provide a space for wellbeing sessions, our dance group and WAST Nightingale's choir to rehearse to perform and communicate their message about justice for women and social inclusion across Greater Manchester.

The charity furthers its charitable purposes for the public benefit through: March 31st 2022

Following a Covid-19 induced closure between 13th March 2020 and 4th November 2021, WAST made the decision to reopen our weekly drop in and invite women to have the opportunity to socialise and access activities such as our Afrocats dance group and choir rehearsals from November 2020. This was permitted by trustees based on a Covid-19



Safeguarding policy that was distributed by the Development Worker and approved in November 2022. In the interests of Covid-19, women were also provided with online tutorials from our management group on how to conduct at-home tests, and were also provided with free testing kits when they attended each week in order to take weekly precautions. It was in no way enforced that women were required to have Covid-19 vaccinations to attend, however it was highly advised that women tested regularly and wore masks in public settings as per Government guidance.

In lieu of an outbreak of the Omicron variant in December 2021, WAST made the decision to cancel our Christmas celebrations and provided gifts to women via in-person delivery and by adhering to Covid-19 social distancing guidelines. We also made the decision to hold our AGM online, which took place via zoom in December 2021 and engaged 86 women to provide them with the opportunity to voice their opinions and suggestions for the improvement of WAST to trustees, staff and members of the management group. This provided a learning opportunity for women to gain knowledge regarding the structure of WAST and different roles within the organisational infrastructure. Women expressed the need for more active involvement in decision making processes and more black representation on the trustee board. Following a very positive AGM, WAST made the decision to reopen its doors on 4th February 2022 and we have provided weekly drop in and dance classes since this date. Women still have access to Covid-19 testing kits via the WAST office and masks are provided as optional, as well as hand sanitiser. We initially had a cap of 40 women in the drop in, which has increased over time with new membership. As of 31st March 2022 an average of 45 women were attending the drop in, which increased from an average of 30 in February 2022.

WAST are now in a strong financial position despite the difficulties Covid-19 presented in the financial year of 2020-2021, which will be discussed in the financial review below.

Management Group

During this financial year, the WAST Management Group have restructured and changed membership due to the every changing responsibilities and pressures of women seeking asylum, which includes some members receiving their leave to remain. The Management Group held a re-election in March 2022, whereby members who had received their refugee status stepped down and members who were interested in new opportunities stepped in. This process was decided based on a voting procedure put forward by the wider group of WAST women. 80 women were present for the re-election in person at our Friday drop in.

With the support of the Development Worker, the Management Group are also working on a code of conduct for the drop in and have also signed a document stating their agreed responsibilities within the group, to ensure they have as much agency as possible and are clear with regards to how they operate as a team supporting the wider group of WAST women. As a result of this clarity, the Management Group are able to fulfil roles that support



the wider group of WAST women whilst simultaneously building their skills that they have outlined they would like to improve. This includes administrative support, public speaking, supporting destitute women to apply for funding and general coordination of activities.

A review of our achievements and performance: How our activities delivered public benefit

Between 2020 and 2021, WAST were able to regain momentum following the elongated Covid-19 period that could not be anticipated due to continuously changing Government guidance. This was particularly prevalent in November 2020 when the WAST Nightingale Choir made their first public appearance since the Covid-19 lockdown and welcomed Amal to Manchester, which included an audience of over 5,000 members of the public. Our public and community presence continued between January and March 2022 as members of our Management Group mobilised women to campaign against the Nationality and Borders Bill. In February 2022 we held an online workshop with No Borders Manchester and a solicitor from GMIAU, which engaged 40 women and provided information about the Nationality and Borders Bill (NABB) and how this would impact current and new asylum seekers. This support session preceded a submission to Parliament on the 4th November 2021 by the development worker on behalf of the WAST management group, which has activated a strong public involvement in campaigning through women's voices, that has been achieved by our campaigning objectives to join forces with other organisations across Manchester to "Kill the Bill".

The momentum for this started with WAST attendance at the Refugees Welcome protest outside the Houses of Parliament on 29th October 2021. With support from our #SistersNotStrangers partner, Women For Refugee Women, ten women from WAST were able to attend alongside our management group and support speakers and artistic performances that demonstrated the need to fight the injustices the new Parliamentary Bill imposed. Our management group member, Mariam Yusuf, spoke at the event and empowered other women to see what is possible with a confident understanding of human rights and the violations that the bill proposed. Since this rally, WAST women have attended "Kill The Bill" and "No Borders" workshops both online and face to face on a regional and national level and have remained part of this movement. On the 15th of January 2022, two WAST women spoke at a protest alongside major national and local organisations where 1000 members of the public were present to protest the NABB and Police, Crimes and Sentencing Bill in central Manchester. The publicity and connections that followed from this event were notable in boosting our community presence and providing a platform for women's voices to



be heard beyond the women's sector and the refugee and asylum sector; an essential step forward for WAST as an organisation that empowers and influences change.

We were contacted by ITV Northwest and the development worker supported women to communicate their experiences and ensure their confidentiality was maintained in preparation for a two-part news piece that engaged responses to the Bill and was aired at the end of February 2022. Following this we continue to engage with fellow signatories on fighting anti-refugee laws, such as Asylum Matters, and national networks such as Solidarity Knows No Borders. These learning opportunities have allowed women to regain their community presence and sense of belonging, with our social following on Twitter increasing by 300% and our email enquiries increasing significantly since October 2021. The WAST choir took part in a Women's Night Walk which was followed by a performance at Stretford Public Hall, organised and supported by Women's Equality Party, and sang at Manchester Cathedral as part of a movement to Abolish Hate Crime. To celebrate our growth, we have engaged women with celebrations for International Women's Day and EID where women have been engaged through food, dance, music and a crucial sense of belonging at our drop ins.

The year's work is summarised below in the words of members of the Management Group, WAST members and supporting staff:

"Being part of the management group at WAST is a privilege because the networking is easier as a management member and campaigning is easier. Being in the management gives you the confidence and the option to go out and campaign and stand in front of people and speak about WAST, and the management gives you the confidence to be able to campaign about WAST, it kind of like gets you out of that depressive state and helps you know who the people you want to fight for are." - management group member.

"A very big thank you to WAST for all the help, support, provision and care. Words cannot explain how meaningful your financial and material help has been and even the words of hope in this difficult moment in my life and family lives. Thank you so so much the management of WAST and everyone who is helping us in cash, food and material things. God bless you all. - WAST member.

"The online AGM was a true and proper discussion where everyone had a say to share what they knew about how the organisation can move on. Now we have done the elections the women feel like they have got what they want from the people they have voted in and they feel like they are going to work well with each other to make things run smoothly. I can see that the new management group members want to show commitment and they want to do something, they want to engage which is good."- Grassroots Coordinator.



Financial review

The annual turnover at 31st March 2022 was £127,371. The trustees are therefore confident that WAST continues to run its core services within budget, as a result of our development worker working with our external finance worker to ensure our organisational budget remains secure and clearly allocated to our growing schedule of activities and staffing and volunteering costs. The budget is updated monthly and petty cash reports are made available monthly to our finance worker.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2022 was £40,990 (2021: £24,786) all of which are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which meets the day to day expenditure of the project and to keep sufficient restricted funds in order to see these funded projects to their conclusion.

The main source of income for WAST is grants, consequently the accounts do not include any adjustments that would be necessary should these sources of income cease, however we do not anticipate this as a result of the strong relationships staff have built with funders and the projected funding opportunities we are aware of for the next financial year.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks. This has included risk management of our new office premises we will move into on 1st April 2022 at Central Methodist Hall. Arrangements have also been made by the Development Worker for the Grassroots Coordinator to complete Workplace Health and Safety training via The British Red Cross and be the allocated WHS representative at the drop in. Trustees, with the support of staff, have also updated our Adult and Child Safeguarding Policies which will be reviewed every six months by trustees, alongside other organisational policies.



Plans for Future Periods

The development worker has finalised a budget for 2022/2023 financial year and is in the process of strategizing future opportunities or growth with staff, the management group and trustees. Funding has been secured on a monthly basis since November 2021 through Greater Manchester's Migrant Destitution Fund, who award WAST up to £2,000 monthly for women within our network who are destitute and have no recourse to public funds. The development worker currently submits 24 applications per month, although WAST also supports a further 20 women per month who are destitute and in supported accommodation from core unrestricted funding. Securing this funding, along with securing funding extensions from Spotlight and Rosa and new funding from Alan and Babette Sainsbury Charitable Trust, Fearless Futures, The Talent Fund, The Charity Service, The Quaker Fund and JJ Charitable Trust, has enabled WAST to remain in a firm financial position however we are planning for ways in which to optimise our funding opportunities, in line with the above objectives, over the next 12 months via:

- Continued and more effective use of online calls to action through training of management group members in use of social media platforms and regular updates of the WAST website.
- Optimise income through Gift Aid.

Enhanced donation programs and platforms to be organised with the development worker, in addition to new funding applications, to ensure we remain in a strong financial position despite the cost of living crisis, housing insecurity for women, the NABB and increasing numbers of women who have sought asylum needing the specialised support only WAST provides in Greater Manchester.

We anticipate that we will apply for further funding in the coming months to support feedback we have received from women regarding the need for further activities. Our development worker is currently in conversations with existing and new potential funders to make this possible, with promising projected outcomes for the next financial year.



Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 26th September 2022 and signed on their behalf by:

Vicky Marsh (Treasurer)

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WAST
REGISTERED CHARITY NO. 1158551**

I report on the accounts of the charity, for the Year Ended 31st March 2022 which are set out on pages 11 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- 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 Examiners 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 below.

Independent Examiner's Statement

In connection with my examination, and except as disclosed below, 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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to 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.

Signed: 

E.L Anderson MA FCA CTA
Date: 26th September 2022

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

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Year Ending 31st March 2022

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**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2022**

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2021 £
Income from:					
Donations and legacies	(3)	28,486	-	28,486	8,977
Charitable Activities	(4)	-	98,622	98,622	106,956
Investment Income		5	-	5	66
Other		258	-	258	160
Total		<u>28,749</u>	<u>98,622</u>	<u>127,371</u>	<u>116,159</u>
Expenditure on:					
Charitable Activities	(5)	<u>12,545</u>	<u>79,683</u>	<u>92,228</u>	<u>99,885</u>
Total		<u>12,545</u>	<u>79,683</u>	<u>92,228</u>	<u>99,885</u>
Net income/(expenditure)		<u>16,204</u>	<u>18,939</u>	<u>35,143</u>	<u>16,274</u>
Transfers between funds	(12)	-	-	-	-
Net movement in funds		<u>16,204</u>	<u>18,939</u>	<u>35,143</u>	<u>16,274</u>
Reconciliation of funds					
Total funds brought forward	(12)	<u>24,786</u>	<u>17,409</u>	<u>42,195</u>	<u>25,921</u>
Total funds carried forward	(12)	<u>40,990</u>	<u>36,348</u>	<u>77,338</u>	<u>42,195</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 14 to 21 form part of these accounts.

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Year Ending 31st March 2022

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BALANCE SHEET AS AT 31st MARCH 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(8)	363	-
Total fixed assets		363	-
Current assets:			
Debtors	(10)	450	458
Cash at Bank & in Hand		96,341	43,052
Total current assets		96,791	43,510
Liabilities:			
Creditors: Amounts falling due within one year	(11)	19,816	1,315
Net current assets or liabilities		76,975	42,195
Total assets less current liabilities		76,975	42,195
Total net assets or liabilities		77,338	42,195
The funds of the charity:			
Restricted income funds	(12)	36,348	17,409
Unrestricted income funds	(12)	40,990	24,786
Total unrestricted funds		40,990	24,786
Total charity funds		77,338	42,195

Approved on behalf of the Trustees Management Committee

Date: 26th September 2022

The notes on pages 14 to 21 form part of these accounts.

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Year Ending 31st March 2022

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Statement of Cash Flows for the year ending 31st March 2022

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Net movement in funds	35,143	16,274
Add back depreciation	181	-
Deduct investment income	(5)	(66)
Decrease/(increase) in debtors	8	442
Increase/(decrease) in creditors	18,501	(266)
Net cash used in operating activities	53,828	16,384
Cash flows from investment activities:		
Interest	5	66
Purchase of fixed assets	(544)	-
Net cash provided by investing activities	(539)	66
Increase/(decrease) in cash and cash equivalents during the year	53,289	16,450
Cash and cash equivalents brought forward	43,052	26,602
Cash and cash equivalents carried forward	96,341	43,052

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 11. There were 8 restricted funds during the year

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on usage. The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

There are no costs associated with the of raising funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(j) Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computer Equipment	33% on costs
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(k) Pensions

The charity contributes towards an auto-enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employees deductions.

(l) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly wholly within the trustees control.

(m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(n) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of the funds to a third party and the amount due to settle the obligation can be measured of estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Expenses paid to the trustees in the year totalled £270 (2021: £595).

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3. Donations and Legacies

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Donations	8,225	-	8,225
Donations from Choir performances	1,561	-	1,561
J Grabiner Donation	13,000	-	13,000
Ennals Donation	5,700	-	5,700
	28,486	-	28,486

Prior Year

	Year Ended 31st March 2021 £	Year Ended 31st March 2021 £	Year Ended 31st March 2021 £
Donations	8,977	-	8,977
	8,977	-	8,977

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2022 £	Restricted Year Ended 31st March 2022 £	Total Funds Year Ended 31st March 2022 £
Restricted grants:			
Spotlight	-	19,978	19,978
Afrocats	-	426	426
Alan & Babette Sainsbury Trust	-	5,000	5,000
(less deferred to 2023)	-	(3,269)	(3,269)
Paul Hamlyn Trust	-	60,000	60,000
ROSA	-	18,750	18,750
(less deferred to 2023)	-	(14,063)	(14,063)
JJ Charitable Trust	-	5,000	5,000
MDF	-	6,800	6,800
	-	98,622	98,622

Prior Year

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £
Restricted grants:			
Spotlight	-	19,396	19,396
NHS	-	1,000	1,000
MCC Wellbeing	-	3,500	3,500
MCC Covid	-	500	500
Forever Manchester	-	2,970	2,970
Paul Hamlyn Trust	-	25,000	25,000
Paul Hamlyn Trust: Covid	-	20,000	20,000
WFRW Covid	-	3,750	3,750
Martin Lewis Foundation	-	19,640	19,640
Blue Thread	-	10,000	10,000
Blue Moon	-	1,200	1,200
	-	106,956	106,956

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Year ending 31st March 2022

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5. Expenditure

	Charitable Activities	Year Ended 31st March 2022	Year Ended 31st March 2021
	£	£	£
Expenditure on charitable activities:			
Salaries	24,697	24,697	15,734
Sessional Fees	87	87	444
Beneficiary Travel Expenses	3,239	3,239	675
Refreshments	148	148	-
Trips, Events & Activities	6,349	6,349	-
Room Hire	1,366	1,366	-
Destitution Payments	26,678	26,678	57,490
Project Partner	6,631	6,631	6,501
Uniforms for Children	6,000	6,000	1,180
Training	114	114	240
Volunteer Travel	296	296	640
Workshops	3,370	3,370	870
Emergency Food & Accomodation	-	-	4,860
Support Costs	11,338	11,338	10,056
Governance Costs	1,915	1,915	1,195
	<u>92,228</u>	<u>92,228</u>	<u>99,885</u>
		2022	2021
		£	£
Restricted Funds		79,683	98,630
Unrestricted Funds		12,545	1,255
		<u>92,228</u>	<u>99,885</u>

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	2022 Total	2021 Total	Basis of apportionment
Management Group Travel	-	837	837	595	Governance
Management Group Refreshments	-	442	442	-	Governance
DBS Checks	61	-	61	-	Facilities Used
Rent & Rates	2,697	-	2,697	3,980	Facilities Used
Heat & Light	358	-	358	-	Facilities Used
Miscellaneous Expense	1,134	-	1,134	121	Facilities Used
Supervision	316	-	316	260	Facilities Used
Minor Equipment	1,129	-	1,129	1,598	Facilities Used
Depreciation	181	-	181	-	Facilities Used
Staff Travel	621	-	621	5	Facilities Used
Book-Keeping	1,028	-	1,028	756	Facilities Used
Recruitment	316	-	316	-	Facilities Used
Insurance	597	-	597	414	Facilities Used
Payroll Bureau	745	-	745	340	Facilities Used
Bank Charges	72	-	72	129	Facilities Used
Telephone & Internet	1,063	-	1,063	2,392	Facilities Used
Accountancy Fees	-	636	636	600	Governance
Post, Printing & Stationery	1,020	-	1,020	61	Facilities Used
	<u>11,338</u>	<u>1,915</u>	<u>13,253</u>	<u>11,251</u>	

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7. Staff Numbers and Costs

	2022	2021
	£	£
<i>Staff costs were as follows:</i>		
Salaries and wages	23,522	15,030
Social security costs	-	-
Pensions	1,175	704
	24,697	15,734

The charity employed 2 people during the year. The average number of employees based on full time equivalent was as follows:

	Number	Number
Services (full time equivalent: 1)	1	1
	1	1

8. Tangible Fixed Assets

	Computer Equi	Total
Cost	£	£
At 1st April 2021	-	-
Additions	544	544
Disposals	-	-
At 31st March 2022	544	544
Depreciation		
At 1st April 2021	-	-
Charge for Year	181	181
Eliminated on disposals	-	-
At 31st March 2022	181	181
NET BOOK VALUE		
At 31st March 2022	363	363
At 31st March 2021	-	-

9. Independent Examiner Fees

	Year Ended 31st March 2022	Year Ended 31st March 2021
	£	£
Independent examination fees	636	600
Other services	745	340
	1,381	940

10. Analysis of debtors

	Year Ended 31st March 2022	Year Ended 31st March 2021
	£	£
Other Debtors & Prepayments	450	458
	450	458

Debtors & prepayments related to unrestricted funds for both 2022 and 2021.

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Year Ending 31st March 2022

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11. Creditors: amounts falling due within one year

	Year Ended 31st March 2022 £	Year Ended 31st March 2021 £
Other creditors and accruals	2,484	1,315
Deferred income	17,332	-
	19,816	1,315

Other than the below all creditors & accruals relate to unrestricted funds for both 2022 & 2021.

	2022 £	2021 £
Accruals ROSA	721	-
Accruals Paul Hamlyn	209	-
Deferred Income ROSA	14,063	-
Deferred Income Sainsburys	3,269	-
	18,262	-

Deferred Income:

	2022 £	2021 £
Deferred income consists of restricted grants		
Deferred income brought forward	-	-
Deferred income released during year	-	-
Income deferred during the year	17,332	-
	17,332	-

12. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st March 2022 £
General Fund	24,786	28,749	(12,545)	-	40,990
	24,786	28,749	(12,545)	-	40,990

Prior Year

	Balance at 1st April 2020 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31st March 2021 £
General Fund	16,838	9,203	(1,255)	-	24,786
	16,838	9,203	(1,255)	-	24,786

Name of unrestricted fund:
General Fund

Description, nature and purpose of the fund
The free reserves

WAST
Year Ending 31st March 2022

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12. Analysis of charitable funds continued..

Analysis of movements in restricted funds

	Balance at 1st April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2022
	£	£	£	£	£
Alan & Babette Sainsbury Trust	-	1,731	-	-	1,731
Spotlight	1,738	19,978	(21,716)	-	-
ROSA	-	4,687	(4,433)	-	254
Paul Hamlyn Trust	5,791	60,000	(39,803)	-	25,988
JJ Charitable Trust	-	5,000	(5,000)	-	-
MDF	-	6,800	(6,693)	-	107
Blue Thread	9,880	-	(1,612)	-	8,268
Afrocats	-	426	(426)	-	-
	<u>17,409</u>	<u>98,622</u>	<u>(79,683)</u>	<u>-</u>	<u>36,348</u>

Prior Year

	Balance at 1st April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2021
	£	£	£	£	£
MCC Wellbeing	-	3,500	(3,500)	-	-
Spotlight	1,737	19,396	(19,395)	-	1,738
WFRW Covid	1,555	3,750	(5,305)	-	-
Paul Hamlyn Trust	5,791	25,000	(25,000)	-	5,791
Paul Hamlyn Trust: Covid	-	20,000	(20,000)	-	-
NHS	-	1,000	(1,000)	-	-
MCC Covid	-	500	(500)	-	-
Forever Manchester	-	2,970	(2,970)	-	-
Martin Lewis Foundation	-	19,640	(19,640)	-	-
Blue Thread	-	10,000	(120)	-	9,880
Blue Moon	-	1,200	(1,200)	-	-
	<u>9,083</u>	<u>106,956</u>	<u>(98,630)</u>	<u>-</u>	<u>17,409</u>

12. Analysis of charitable funds continued..

Name of restricted fund:	Description, nature and purpose of the fund
Alan & Babette Sainsbury Trust	- towards core costs
Spotlight	- towards drop in development & welfare rights advice worker
ROSA	- to cover costs for training in trauma informed peer support, implementation and counselling/reflective practice for management group members.
Paul Hamlyn Trust	- towards core costs
JJ Charitable Trust	- towards core costs
MDF	- destitution funding for women with no recourse to public funds/street homeless
Blue Thread	- towards covid support costs
Afrocats	- contribution towards activities

13. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed Assets	-	363	363
Current Assets	42,094	54,247	96,341
Other net current assets/(liabilities)	(1,104)	(18,262)	(19,366)
Total	<u>40,990</u>	<u>36,348</u>	<u>77,338</u>

Prior Year

	Unrestricted funds	Restricted funds	Total
	£	£	£
Current Assets	25,643	17,409	43,052
Other net current assets/(liabilities)	(857)	-	(857)
Total	<u>24,786</u>	<u>17,409</u>	<u>42,195</u>

14. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

15. Post balance sheet events

The trustees consider that there are no post balance sheet events to disclose.

WOMEN ASYLUM SEEKERS TOGETHER

England & Wales - Charity number 1158551

Accounts

WAST

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021**

Registered Charity No.1158551

WAST

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Report of the trustees for the year ended 31st March 2021

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published (FRS 102) (effective 1 January 2019).

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 15th September 2014.

Reference and administrative information

Charity Name: WAST

Charity Number: 1158551

Trustees

Farhat Khan	Chair of Trustees
Asle Tedros	Secretary
Sarah Sedge	
Mary Atkinson	
Victoria Marsh	Treasurer
Bernadette Murphy	
Noushin Babar	
Emelia Gfori	
Chantal Franco	
Connie Jimenez	

Senior Management

Under delegation the day to day responsibility for the provision of services rests with the WAST management group who are:

Mariam Yusuf
Mariatou Cessay
Yamusu Nyang
Summara Kanwal
Tandrima Mazumdar
Connie Jimenez

Principal Office

Friends Meeting house
6 Mount St,
Manchester
M2 5NS

Independent Examiners

Community Accountancy Service Limited
The Grange
Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

Co-operative Bank
Business Direct
PO Box 250
WN8 6WT

Appointment of trustees

New trustees are appointed by existing trustees and serve for 3 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of trustees, to a maximum of 12 trustees, with no more than 4 trustees due for re-appointment in any one year.

At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to WAST management group

Trustee induction and training

All trustees are familiar with the work of the Charity and are invited to attend training courses on responsibilities of trustees.

Objectives and activities

The purposes of the charity are to help and support women asylum seekers, refugees and their family by developing the capacity and skills of the members of WAST, who are asylum seekers and WAST members who were refugees. The main activities are the weekly drop in/support group on a Friday, the weekly food bank, community and well-being activities in WAST (such as drama, choir, dancing etc.) and members also do talks to other organizations, and generally represents the members at public events, organized by the management group. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through: March 31st 2021

On March 13th 2020 WAST declared to its members at the weekly Friday drop in, that the drop in meetings and also the other groups during the week had to be suspended under the COVID 19 safety recommendations and the office was closed. The worker began working from home and within the next two weeks following WAST had set up a 70 strong WAST WhatsApp group to keep everyone in touch and sent out emergency payments to the 30 destitute women and we began looking at longer term ways WAST could continue its work and support remotely. The financial year from April 2020 - 2021 proved an extremely challenging year , as women already under financial hardship and under immense emotional stress, became isolated and were further hit financially by the lack of access to cheap food as prices went up.

Management Group

The WAST AGM due to go ahead in December 2020 had to be postponed due to COVID and the management group previously voted in by members agreed to stay in their positions for a further year as agreed by the members. For the first 4 months of the COVID lock down WAST set up weekly joint management and trustee zoom meetings to organize support to our members spread across Greater Manchester and then continued to meet monthly as a management group and monthly as trustees and jointly again once a month all on zoom. Both the Trustees and the management group, working with the Grass roots WAST worker, did a magnificent job pulling together all the resources possible to in organize the WAST emergency support for the members spread across Greater Manchester and wellbeing activities, zoom support meetings and one to one advice throughout the year.

A review of our achievements and performance: How our activities delivered public benefit

In April 2020 WAST, like every organization was hit by the COVID crisis. WAST was incredibly quick to react and we were very fortunate to have had our grassroots worker in place and settled into the post at this point, who with the management group and with the support of the Trustees all pulled together to rise to this new challenge.

Within the first month WAST had succeeded in finding a new office and had moved after the voluntary organization we had been renting our rooms from, crashed financially and we were forced to move into the Friends Meeting House. WAST also had to work out a quick replacement to the weekly drop in which so many WAST members relied on both socially, practically, emotionally and financially for support. The drop in had also always been the vital hub where WAST management group organized events, campaigning and led empowerment work with members and developed the partnership with Women for Refugee women.

WAST set up a group WhatsApp within a week of the COVID lockdown and had 70 women linked in almost in days and this total had gone up to 130 members by April 2021. The management group, the grassroots worker and the Trustees began to meet weekly to organize a new support network and mobilised monthly emergency payments to allow women to keep in touch on their phones, and basically survive through the first lockdown period. Many members were destitute and living in friends' houses or charity homes and other in NASS accommodation, and very few had access to broadband or Wifi and relied on using phone data to keep in touch through WhatsApp and weekly group zoom meetings which quickly replaced the drop in on a Friday. Women's creativity and confidence on zoom developed through the year; zoom dance classes, zoom yoga, wellbeing zooms, shared zoom cooking demonstrations and as lockdown eased small groups met in the parks for walks led by management group members.

Many of the members whose mental health was already very poor suffered further isolation, and some said that the lockdown reminded them of being in Yarls Wood detention centre as they felt powerless and trapped and alone again. WAST became their only life line to information on COVID and to support through this time, local communities often excluded people in the asylum system when they rallied together at the start of COVID.

Many suffered also from the rise in food prices and their inability to travel to markets and cheap food stores to keep their expenditure down, throwing them into further poverty. The management group and Trustees worked particularly hard taking emergency supplies to isolated and vulnerable members, contacting local food banks and voluntary groups across the dispersed areas women lived in to ensure they weren't excluded from the emergency support of their local communities. The WAST network also prove vital when women went through extreme crisis's; such as when a members fridge broke down and she had no money to replace it another woman whose child became ill and meant she had to get taxi's

in and out of hospital, a number of women giving birth and without links to support. Some women contracted COVID and WAST supported them to access food deliveries or took the actual supplies to them. There were various scares and rumours that went round migrant communities during COVID, about both the Home Office and its ever changing operational announcements and similarly about COVID and so WAST worked hard to communicate accurate information and translations of information to women and to ensure women had supplies of masks and hand sanitizer. The WAST network has also been vital as a discussion forum for encouraging women to get vaccinated and helping facilitate this, with up to date information on the availability of clinics.

Women in WAST were already facing an increasingly hostile environment and with the pandemic came racist rumours and scapegoating of migrants and members reported at times they were scared to go out because they felt blamed for the spreading of COVID. Over the past year WAST continued working the Sisters not Strangers (SNS) coalition with Women for Refugee Women in London, and Women with Hope in Birmingham and 5 other women asylum seeker led groups across the UK. Many of the WAST members gave evidence to the report published by the coalition on women in the asylum system's experience of COVID and which was an important voice for women seeking asylum and their experiences of COVID trauma.

"The government's review found that Black, Asian and minority ethnic (BAME) women are almost three times more likely to die from COVID-19, compared to white women. The intersection of gender, race and immigration status, coupled with the trauma of their past experiences, means that asylum-seeking women are among those BAME women most affected by the consequences of the outbreak"

The women's empowerment work over the year also including working as part of the SNS coalition to lobby their MP's in relation to the forthcoming immigration bill.

The year's work is summarised below in the words of a member of the management group (who is in the asylum system herself):

Priority for WAST is always the women and their well-being. In the pandemic we have managed to stay focused on this with the help of our funders, trustees, management and volunteers. We have supported our destitute members with much needed funds for food and other necessities. We have provided food parcels to vulnerable women and their families throughout the pandemic and are still doing so. Women have enrolled in ESOL, Maths and other educational online classes, they have been benefitted by all the courses that they were signposted to, this has helped them to identify and develop their interests in wider fields like photography, writing, gardening, apart from the regular courses. Our women have also enrolled in IT classes and have taken up opportunities of volunteering whenever possible. We have had group and individual therapy provided by our partner organization. Our management have kept the conversations ongoing about well-being and health concerns. We have also sessions regarding the pandemic and the vaccine. This has been a priority for us at present as majority of our members are from the vulnerable BAME community. Our regular conversations and myth busting sessions have helped to identify and address the various scares that have been preventing most from seeking the vaccine. Our strategy is rooted in the empowerment of our members. We aim to empower every woman who has lost belief in herself and doesn't feel she is worth anything. We have put measures in place to be aware of the general wellbeing of our women. The pandemic has had a crippling effect on our physical and mental health and we are prioritizing both on our road to recovery. We hope our effort for the women to explore the various sessions offering physical and mental wellbeing will boost them and help them on their way to empowerment. Our goal to maintain and sustain healthy women who claim their right in society while fighting a hostile system can be done best not just by supporting but by instilling a value of self-worth in them. This will enable them to help themselves and to help others.

Financial review

The trustees are confident that WAST continues to run its core services within budget, with the 3rd year of the Spotlight fund and the final two months ahead of us of the Paul Hamlyn funded partnership with Women for Refugee Women, a new 3 year grant beginning April 2021 directly from the Paul Hamlyn fund and a one project funded by the ROSA fund.

WAST attracted one off COVID 19 emergency funding in addition the Paul Hamlyn and the Spotlight funding from 2020-21 from: The Wellbeing Fund (NHS), Blue Thread, Paul Hamlyn, Women for Refuge Women, Martin Lewis, Forever Manchester, Blue moon and Manchester city council.

These one off grants through the COVID 19 emergency period was used to support the members through Covid, particularly around emergency food and phone data in order that we can meet the needs of the members and address both the mental and physical hardship they have and still are enduring through COVID 19.

We finish the year with a healthy surplus and, through employment of a worker, and with a committed, hardworking and experienced management group, overseen by a long standing, committed reliable and skilled group of trustees.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2021 was £24,786 (2020: £16,838) all of which are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which meets the day to day expenditure of the Project and to keep sufficient restricted funds in order to see these funded projects to their conclusion.

The trustees consider that it is appropriate to prepare the accounts on a going concern basis. The main source of income for WAST is grants, consequently the accounts do not include any adjustments that would be necessary should these sources of income cease.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

WAST are looking forward to be slowly and safely emerging out of the COVID crisis and will do so, as more confident organization. WAST has secured longer term (3 year) funding supported by other one year funding grants. WAST now feel that the management & trustees, with the work of the Grass roots organizer with the involvement of its members can steer the organization through the end of the COVID 19 crisis and look to planning the future, beginning in the new financial year, with the recruitment for a new post of Development worker, one of whose specific roles will be fundraising and financial management of WAST

WAST is looking to moving back into the office and is undergoing a reorganization of its drop in and other activities in order to abide by COVID regulations and to help women adjust to life in the community again. WAST will be sourcing further long term funding opportunities to sustain the organization and to expand its service in line with the ever-growing demand for the support and the empowerment that the group offers, in what is becoming an increasingly harsh and challenging environment for women in the asylum system.

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 charity trustees to prepare financial statements for each 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 period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 5th September 2021 and signed on their behalf by:

Victoria Marsh
Treasurer WAST

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WAST
REGISTERED CHARITY NO. 1158551**

I report on the accounts of the charity, for the Year Ended 31st March 2021 which are set out on pages 11 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity 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. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- 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 Examiners 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 below.

Independent Examiner's Statement

In connection with my examination, and except as disclosed below, 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 have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to 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.

Signed: ... 

E.L Anderson MA FCA CTA
Date: 5th September 2021

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2021

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2020 £
Income from:					
Donations and legacies	(3)	8,977	-	8,977	11,887
Charitable Activities	(4)	-	106,956	106,956	61,510
Other Trading Activities	(5)	-	-	-	1,400
Investment Income		66	-	66	66
Other		160	-	160	176
Total		<u>9,203</u>	<u>106,956</u>	<u>116,159</u>	<u>75,039</u>
Expenditure on:					
Charitable Activities	(6)	1,255	98,630	99,885	82,791
Total		<u>1,255</u>	<u>98,630</u>	<u>99,885</u>	<u>82,791</u>
Net income/(expenditure)		<u>7,948</u>	<u>8,326</u>	<u>16,274</u>	<u>(7,752)</u>
Transfers between funds	(12)	-	-	-	-
Net movement in funds		<u>7,948</u>	<u>8,326</u>	<u>16,274</u>	<u>(7,752)</u>
Reconciliation of funds					
Total funds brought forward	(12)	16,838	9,083	25,921	33,673
Total funds carried forward	(12)	<u>24,786</u>	<u>17,409</u>	<u>42,195</u>	<u>25,921</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 14 to 21 form part of these accounts.

WAST
Year Ending 31st March 2021

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BALANCE SHEET AS AT 31st MARCH 2021

	Notes	2021 £	2020 £
Current assets:			
Debtors	(10)	458	900
Cash at Bank & in Hand		43,052	26,602
Total current assets		43,510	27,502
Liabilities:			
Creditors: Amounts falling due within one year	(11)	1,315	1,581
Net current assets or liabilities		42,195	25,921
Total assets less current liabilities		42,195	25,921
Total net assets or liabilities		42,195	25,921
The funds of the charity:			
Restricted income funds	(12)	17,409	9,083
Unrestricted income funds	(12)	24,786	16,838
Total unrestricted funds		24,786	16,838
Total charity funds		42,195	25,921

Approved on behalf of the Trustees Management Committee

Asle Tedros

Date: 5th September 2021

The notes on pages 14 to 21 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2021

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31st March 2021	Year Ended 31st March 2020
	£	£
Net movement in funds	16,274	(7,752)
Deduct investment income	(66)	(66)
Decrease/(increase) in debtors	442	3,989
Increase/(decrease) in creditors	(266)	(9,654)
Net cash used in operating activities	16,384	(13,483)
Cash flows from investment activities:		
Interest	66	66
Net cash provided by investing activities	66	66
Increase/(decrease) in cash and cash equivalents during the year	16,450	(13,417)
Cash and cash equivalents brought forward	26,602	40,019
Cash and cash equivalents carried forward	43,052	26,602

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. Further details of each fund are disclosed in note 12.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on usage. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

There are no costs associated with the of raising funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(j) Pensions

The charity contributes towards an auto-enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employees deductions.

(k) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly wholly within the trustees control.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £595 (2020: £1,702).

WAST
Year Ending 31st March 2021

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3. Donations and Legacies

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £
Donations	8,977	-	8,977
	<u>8,977</u>	<u>-</u>	<u>8,977</u>

Prior Year

	Year Ended 31st March 2020 £	Year Ended 31st March 2020 £	Year Ended 31st March 2020 £
Donations	11,887	-	11,887
	<u>11,887</u>	<u>-</u>	<u>11,887</u>

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £
Restricted grants:			
Spotlight	-	19,396	19,396
NHS	-	1,000	1,000
MCC Wellbeing	-	3,500	3,500
MCC Covid	-	500	500
Forever Manchester	-	2,970	2,970
Paul Hamlyn Trust	-	25,000	25,000
Paul Hamlyn Trust: Covid	-	20,000	20,000
WFRW Covid	-	3,750	3,750
Martin Lewis Foundation	-	19,640	19,640
Blue Thread	-	10,000	10,000
Blue Moon	-	1,200	1,200
	<u>-</u>	<u>106,956</u>	<u>106,956</u>

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4. Income from charitable activities cont...

Prior Year

	Unrestricted Year Ended 31st March 2020 £	Restricted Year Ended 31st March 2020 £	Total Funds Year Ended 31st March 2020 £
Restricted grants:			
Spotlight	-	18,831	18,831
Greater Manchester MWF	500	-	500
MCC Wellbeing	-	1,250	1,250
Tampon Tax	-	8,304	8,304
Paul Hamlyn Trust	-	25,095	25,095
RFRW Covid	-	3,000	3,000
Quakers	-	2,000	2,000
Choir Income	2,530	-	2,530
	3,030	58,480	61,510

5. Income from other trading activities

	Unrestricted Year Ended 31st March 2021 £	Restricted Year Ended 31st March 2021 £	Total Funds Year Ended 31st March 2021 £
Room Rental	-	-	-
	-	-	-

Prior Year

	Unrestricted Year Ended 31st March 2020 £	Restricted Year Ended 31st March 2020 £	Total Funds Year Ended 31st March 2020 £
Room Rental	1,400	-	1,400
	1,400	-	1,400

6. Expenditure

	Charitable Activities £	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
Expenditure on charitable activities:			
Salaries	15,734	15,734	14,736
Sessional Fees	444	444	-
Beneficiary Travel Expenses	675	675	22,480
Refreshments	-	-	5,067
Trips & Events	-	-	4,478
Room Hire	-	-	6,035
Members Roadshow Event	-	-	590
Destitution Payments	57,490	57,490	4,505
Project Partner	6,501	6,501	3,882
Publicity	-	-	500
Uniforms for Children	1,180	1,180	-
Toiletries	-	-	247
Training	240	240	4,937
Volunteer Travel	640	640	456
Workshops	870	870	700
Emergency Food & Accommodation	4,860	4,860	7
Support Costs	10,056	10,056	11,095
Governance Costs	1,195	1,195	3,076
	99,885	99,885	82,791

	2021 £	2020 £
Restricted Funds	98,630	56,081
Unrestricted Funds	1,255	26,710
	99,885	82,791

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	2021 Total	2020 Total	Basis of apportionment
Management Group Travel	-	595	595	1,702	Governance
Management Group Refreshments	-	-	-	714	Governance
Rent & Rates	3,980	-	3,980	5,500	Facilities Used
Miscellaneous Expense	121	-	121	284	Facilities Used
Supervision	260	-	260	170	Facilities Used
Minor Equipment	1,598	-	1,598	572	Facilities Used
Staff Travel	5	-	5	1,438	Facilities Used
Book-Keeping	756	-	756	777	Facilities Used
Insurance	414	-	414	403	Facilities Used
Payroll Bureau	340	-	340	340	Facilities Used
Bank Charges	129	-	129	26	Facilities Used
Telephone & Internet	2,392	-	2,392	898	Facilities Used
Accountancy Fees	-	600	600	660	Governance
Post, Printing & Stationery	61	-	61	687	Facilities Used
	10,056	1,195	11,251	14,171	

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8. Staff Numbers and Costs

	2021	2020
	£	£
<i>Staff costs were as follows:</i>		
Salaries and wages	15,030	13,999
Social security costs	-	-
Pensions	704	737
	15,734	14,736

The charity employed 1 person during the year. The average number of employees based on full time equivalent was as follows:

	Number	Number
Services (full time equivalent: 0.5)	1	1
	1	1

9. Independent Examiner Fees

	Year Ended 31st March 2021	Year Ended 31st March 2020
	£	£
Independent examination fees	600	660
Other services	756	777
	1,356	1,437

10. Analysis of debtors

	Year Ended 31st March 2021	Year Ended 31st March 2020
	£	£
Other Debtors & Prepayments	458	900
	458	900

Debtors & prepayments related to unrestricted funds for both 2020 and 2021.

11. Creditors: amounts falling due within one year

	Year Ended 31st March 2021	Year Ended 31st March 2020
	£	£
Other creditors and accruals	1,315	1,581
	1,315	1,581

Accruals of £480 in 2020 relate to a restricted grant. All other creditors & accruals relate to unrestricted funds for 2020 and for 2021.

12. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2021
	£	£	£	£	£
General Fund	16,838	9,203	(1,255)	-	24,786
	<u>16,838</u>	<u>9,203</u>	<u>(1,255)</u>	<u>-</u>	<u>24,786</u>

Prior Year

	Balance at 1st April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2020
	£	£	£	£	£
General Fund	26,989	16,559	(26,710)	-	16,838
	<u>26,989</u>	<u>16,559</u>	<u>(26,710)</u>	<u>-</u>	<u>16,838</u>

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The free reserves

Analysis of movements in restricted funds

	Balance at 1st April 2020	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2021
	£	£	£	£	£
MCC Wellbeing	-	3,500	(3,500)	-	-
Spotlight	1,737	19,396	(19,395)	-	1,738
WFRW Covid	1,555	3,750	(5,305)	-	-
Paul Hamlyn Trust	5,791	25,000	(25,000)	-	5,791
Paul Hamlyn Trust: Covid	-	20,000	(20,000)	-	-
NHS	-	1,000	(1,000)	-	-
MCC Covid	-	500	(500)	-	-
Forever Manchester	-	2,970	(2,970)	-	-
Martin Lewis Foundation	-	19,640	(19,640)	-	-
Blue Thread	-	10,000	(120)	-	9,880
Blue Moon	-	1,200	(1,200)	-	-
	<u>9,083</u>	<u>106,956</u>	<u>(98,630)</u>	<u>-</u>	<u>17,409</u>

Prior Year

	Balance at 1st April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2020
	£	£	£	£	£
Tampon Tax	798	8,304	(9,102)	-	-
MCC Wellbeing	709	1,250	(1,959)	-	-
Tudor Trust	189	-	(189)	-	-
Quakers	-	2,000	(2,000)	-	-
Spotlight	-	18,831	(17,094)	-	1,737
WFRW Covid	-	3,000	(1,445)	-	1,555
Paul Hamlyn Trust	4,988	25,095	(24,292)	-	5,791
	<u>6,684</u>	<u>58,480</u>	<u>(56,081)</u>	<u>-</u>	<u>9,083</u>

12. Analysis of charitable funds continued..

Name of restricted fund:	Description, nature and purpose of the fund
MCC Wellbeing	- towards choir & wellbeing activities
Paul Hamlyn Trust	- towards core costs
Spotlight	- towards drop in development & welfare rights advice worker
WFRW Covid	- WFRW emergency payment
Paul Hamlyn Trust: Covid	- towards covid support costs
NHS	- towards covid support costs
MCC Covid	- towards covid support costs
Forever Manchester	- towards covid support costs
Martin Lewis Foundation	- towards covid support costs
Blue Thread	- towards covid support costs
Blue Moon	- towards covid support costs

13. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Current Assets	25,643	17,409	43,052
Other net current assets/(liabilities)	(857)	-	(857)
Total	<u>24,786</u>	<u>17,409</u>	<u>42,195</u>

Prior Year

	Unrestricted funds	Restricted funds	Total
	£	£	£
Current Assets	17,039	9,563	26,602
Other net current assets/(liabilities)	(201)	(480)	(681)
Total	<u>16,838</u>	<u>9,083</u>	<u>25,921</u>

14. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.

15. Post balance sheet events

The trustees consider that there are no post balance sheet events to disclose.