

# **WAST**

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

Registered Charity No.1158551

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# WAST

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**Report of the trustees for the year ended 31<sup>st</sup> March 2021**

The trustees present their annual report and financial statements of the charity for the year ended 31<sup>st</sup> 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 15<sup>th</sup> 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 13<sup>th</sup> 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 finding 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 31<sup>st</sup> 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.

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## **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.

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**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 5<sup>th</sup> 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 31<sup>st</sup> 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: 5<sup>th</sup> 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**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st March 2021	Total Funds Year Ended 31st March 2020
	Further Details	£	£	£	£
<b>Income from:</b>					
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
<b>Total</b>		<b>9,203</b>	<b>106,956</b>	<b>116,159</b>	<b>75,039</b>
<b>Expenditure on:</b>					
Charitable Activities	(6)	1,255	98,630	99,885	82,791
<b>Total</b>		<b>1,255</b>	<b>98,630</b>	<b>99,885</b>	<b>82,791</b>
<b>Net income/(expenditure)</b>					
		7,948	8,326	16,274	(7,752)
<b>Transfers between funds</b>					
	(12)	-	-	-	-
<b>Net movement in funds</b>		<b>7,948</b>	<b>8,326</b>	<b>16,274</b>	<b>(7,752)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(12)	16,838	9,083	25,921	33,673
<b>Total funds carried forward</b>	(12)	<b>24,786</b>	<b>17,409</b>	<b>42,195</b>	<b>25,921</b>

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.

**BALANCE SHEET AS AT 31st MARCH 2021**

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

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)
<b>Net cash used in operating activities</b>	<b>16,384</b>	<b>(13,483)</b>
 <b>Cash flows from investment activities:</b>		
Interest	66	66
<b>Net cash provided by investing activities</b>	<b>66</b>	<b>66</b>
 Increase/(decrease) in cash and cash equivalents during the year	16,450	(13,417)
Cash and cash equivalents brought forward	26,602	40,019
<b>Cash and cash equivalents carried forward</b>	<b>43,052</b>	<b>26,602</b>

**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>106,956</u>	<u>106,956</u>

WAST  
Year Ending 31st March 2021

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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
	<u>3,030</u>	<u>58,480</u>	<u>61,510</u>

**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	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

**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
	<u>1,400</u>	<u>-</u>	<u>1,400</u>

## 6. Expenditure

	Charitable Activities £	Year Ended 31st March 2021 £	Year Ended 31st March 2020 £
<b>Expenditure on charitable activities:</b>			
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
	<u>99,885</u>	<u>99,885</u>	<u>82,791</u>
		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Restricted Funds		98,630	56,081
Unrestricted Funds		1,255	26,710
		<u>99,885</u>	<u>82,791</u>

## 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
	<u>10,056</u>	<u>1,195</u>	<u>11,251</u>	<u>14,171</u>	



**8. Staff Numbers and Costs**

*Staff costs were as follows:*

Salaries and wages  
Social security costs  
Pensions

2021	2020
£	£
15,030	13,999
-	-
704	737
<u>15,734</u>	<u>14,736</u>

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

Services (full time equivalent: 0.5)

Number	Number
1	1
<u>1</u>	<u>1</u>

**9. Independent Examiner Fees**

Independent examination fees  
Other services

Year Ended 31st March 2021	Year Ended 31st March 2020
£	£
600	660
756	777
<u>1,356</u>	<u>1,437</u>

**10. Analysis of debtors**

Other Debtors & Prepayments

Year Ended 31st March 2021	Year Ended 31st March 2020
£	£
458	900
<u>458</u>	<u>900</u>

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

**11. Creditors: amounts falling due within one year**

Other creditors and accruals

Year Ended 31st March 2021	Year Ended 31st March 2020
£	£
1,315	1,581
<u>1,315</u>	<u>1,581</u>

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
	16,838	9,203	(1,255)	-	24,786

### 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
	26,989	16,559	(26,710)	-	16,838

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)	-	-
	9,083	106,956	(98,630)	-	17,409

### 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
	6,684	58,480	(56,081)	-	9,083

**12. Analysis of charitable funds continued..**

<b>Name of restricted fund:</b>	<b>Description, nature and purpose of the fund</b>
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**

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

**Prior Year**

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

**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.