

WAST

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

Registered Charity No.1158551

WAST

INDEX

<u>PAGE NUMBER</u>	<u>CONTENTS</u>
1 - 8	TRUSTEES ANNUAL REPORT
9	INDEPENDENT EXAMINERS REPORT
10	STATEMENT OF FINANCIAL ACTIVITIES
11	BALANCE SHEET
12	STATEMENT OF CASH FLOWS
13 - 20	NOTES TO THE ACCOUNTS



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

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
--------------------	--------------

(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>

Prior Year

	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>

Prior Year

	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	-	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
	<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 1st April 2021	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2022
	£	£	£	£	£
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 costs
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	79,194	50,777	129,971

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	40,990	36,348	77,338

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.