

GLOBAL DIVERSITY POSITIVE ACTION CIO

(Registered Charity No. 1163500)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

GLOBAL DIVERSITY POSITIVE ACTION CIO

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GLOBAL DIVERSITY POSITIVE ACTION CIO
REFERENCE AND ADMINISTRATIVE INFORMATION

Registered charity number 1163500

Trustees Sharon Jandu
 Thomas Anderson

Address 9 Ramsden Street
 Huddersfield
 HD1 2SX

Bankers Yorkshire Bank Plc

GLOBAL DIVERSITY POSITIVE ACTION CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements of the charity for the year ended 31 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 governing document, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011.

Structure, governance and management

The charity is constituted by Foundation which was registered as a charity with the Charity Commission on 10 September 2015. The trustees who have served during the year are listed on page 1. The first charity trustees were appointed for fixed terms. When the fixed terms expired, the trustees were re-appointed. New trustees are appointed by the existing trustees, always ensuring that there are at least three trustees. The only persons eligible to be members of the CIO are its trustees.

Objectives, activities, achievements and performance

The objects of the CIO are

1. The advancement of good citizenship and civic responsibility for the public benefit; and
2. Advancing education and personal development
3. Promote life-long learning and the development of the individual capabilities, skills and understanding in subjects of educational value.

In setting their objectives for the year the trustees have had due regard to the Charity Commission's guidance on public benefit.

GDPA is a Charity committed to empowering, rehabilitating and supporting the community, supported and established to support the most vulnerable in the community.

The Community Café supported the referrals from the Kirklees Youth Offending Team and the homeless community. Unfortunately, the challenges of covid and the related restrictions meant that the café income suffered and there was no footfall to help the mission that the café was initially set up to serve. It meant that the Global Diversity Positive Action had to make the decision to close the café in 2020 and focus energy on the need for computers and making the community more computer literate.

GLOBAL DIVERSITY POSITIVE ACTION CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

During the year the trustees continued with their mission to provide employability workshops and positive thinking. Projects engaged with the community with combined partnerships with local schools on the preventative programs.

Financial review

The result for the year was a deficit of £9,650 (2021: surplus of £9,919). This result is due to a run down in the activities of the Charity.

Reserves Policy and going concern

Reserves are unrestricted funds not invested in fixed assets. The trustees aim to establish reserves equivalent to three months' expenditure. The trustees are confident that with their continued support the charity is a going concern. They are also working hard to develop the digital training further, as they feel that the need for the digital provision is much more necessary. The Covid-19 has further proved this need.

Approved by the trustees and signed on their behalf by:

Sharon Jandu
31 March 2023

Independent examiner's report to the trustees of Global Diversity Positive Action CIO

We report to the charity trustees on our examination of the accounts of Global Diversity Positive Action (the CIO) for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity trustees of the CIO you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

We report in respect of our examination of the CIO's accounts as carried out under section 145 of the Charities Act 2011. In carrying out our examination, we have followed the directions given by the Charity Commission under section 145(5) (b) of the Act.

Independent examiner's statement — matters of concern identified

We have completed our examination and we can confirm that no matter has come to our attention:

1. Which gives us reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2002: and

to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities:

have not been met: or

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

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Smith Munir Accountancy
First Floor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

31 March 2023

GLOBAL DIVERSITY POSITIVE ACTION CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted fund £	Total 2022 £	Unrestricted fund £	Total 2021 £
Income					
Income from :					
Charitable activities					
Training and room hire		3,473	3,473	9,400	9,400
Grants received		12,000	12,000	67,182	67,182
Total income		15,473	15,473	76,582	76,582
Expenditure					
Expenditure on:					
Charitable activities	2	10,364	10,364	33,432	33,432
Support costs	3	14,759	14,750	33,231	33,231
Total expenditure		25,123	25,123	66,663	66,663
Net (expenditure) /income from operational activities and net movement in funds for the year		(9,650)	(9,650)	9,919	9,919
Reconciliation of funds:					
Total funds brought forward		(16,235)	(16,235)	(26,154)	(26,154)
Total funds carried forward		(25,885)	(25,885)	(16,235)	(16,235)

GLOBAL DIVERSITY POSITIVE ACTION CIO
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Fixed Assets			
Tangible fixed assets	5	24,106	31,368
Current assets			
Stocks		-	-
Debtors and prepayments		-	-
Cash at bank and short-term deposits		<u>104</u>	<u>1,842</u>
		24,210	33,210
Creditors: Amount falling due within one year	6	(25,948)	(25,948)
Total assets less current liabilities		(1,738)	7,262
Creditors: amount falling due after one year	7	(24,147)	(23,497)
Total net liabilities		<u>(25,885)</u>	<u>(16,235)</u>
The funds of the charity			
Unrestricted funds		<u>(25,885)</u>	<u>(16,235)</u>
Total charity funds		<u>(25,885)</u>	<u>(16,235)</u>

The Financial Statements on pages 5 to 10 were approved by the Trustees on 31 March 2023 and signed on their behalf by

Sharon Jandu

GLOBAL DIVERSITY POSITIVE ACTION CIO

Notes to the Financial statements for the Year Ended 31 March 2022

1 Accounting policies

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

a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Charities (Accounts and Reports) Regulations 2008 and the Charities Act 2011.

b) Legal status of the charity

The charity is a Charitable Incorporated Organisation whose only voting members are its Trustees constituted under a Foundation registered on 10 September 2015.

c) Going Concern

The charity has been successful in obtaining grant funding and enjoys financial support from the Trustees. The Trustees consider they can be instrumental in sourcing further significant grant funding and for this reason, together with their continuing support, they believe the charity is a going concern and accordingly have had the accounts drawn up on that basis.

d) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions relating to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

e) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, 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 under the following headings:

1. Expenditure on charitable activities includes the activities undertaken to further the purposes of the charity.
2. Support costs have been allocated between governance costs and other support costs.
Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions.

f) Fixed assets

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Leasehold improvements	11% straight line
Equipment	20% straightline
Website	25% straight line

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GLOBAL DIVERSITY POSITIVE ACTION CIO

Notes to the Financial statements for the Year Ended 31 March 2022

g) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid. Accrued income and tax recoverable is included at the best estimate of the amount receivable at the balance sheet date.

h) Cash at bank

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i) Creditors

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

j) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

k) Taxation

The charity is a registered charity and as such is potentially exempt from taxation in respect of income or capital gains falling within section 478 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2 Analysis of expenditure on charitable activities

	2022 Other £	2022 Total £	2021 Total £
Serious organised crime prevention work	3,500	3,500	32,616
Computer training	-	-	816
ESF Project and other project work	6,864	6,864	-
	10,364	10,364	33,432

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Notes to the Financial statements for the Year Ended 31 March 2022

3. Analysis of support costs

	2022 £	2021 £
Governance costs		
Accountancy	950	1,363
Disclosure & barring service checks	-	-
Legal fees	-	-
	950	1,363
Other support costs		
Rent	-	2,000
Repairs and renewals	1,300	-
Travel	700	-
Insurance	-	941
Rates and utilities	1,301	2,623
Staff costs	-	-
--Broadband	-	-
Advertising	-	7,778
Office costs	2,780	13,301
Bank charges	32	61
Bank and Loan interest	434	-
Depreciation	7,262	5,164
	13,809	31,868
	14,759	33,231

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GLOBAL DIVERSITY POSITIVE ACTION CIO

Notes to the Financial statements for the Year Ended 31 March 2022

4 Analysis of staff costs, trustee remuneration and expenses and cost of key personnel

	2022 £	2021 £
Wages and salaries	-	21,850
Employer's national insurance	-	-
	<u>-</u>	<u>11,943</u>

No payments were made to any employee during the year and there were no other employee benefits'

The average number of employees during the year was 0 (2021: 1).

5 Tangible fixed assets

	Leasehold improvements £	Equipment £	Website £	Total £
Cost or valuation				
Cost at 1 April 2021	27,400	20,519	1,667	49,586
Additions				
Disposals				
Cost at 31 March 2022	<u>27,400</u>	<u>20,519</u>	<u>1,667</u>	<u>49,586</u>
Depreciation				
Depreciation at 1 April 2021	12,056	4,639	1,523	18,218
Charge for the year	3,014	4,104	144	7,262
Depreciation at 31 March 2022	<u>15,070</u>	<u>8,743</u>	<u>1,667</u>	<u>25,480</u>
Net book value				
At 31 March 2021	<u>15,344</u>	<u>15,880</u>	<u>144</u>	<u>31,368</u>
At 31 March 2022	<u>12,330</u>	<u>11,776</u>	<u>-</u>	<u>24,106</u>

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GLOBAL DIVERSITY POSITIVE ACTION CIO

Notes to the Financial statements for the Year Ended 31 March 2022

6 Creditors: amounts falling due within one year	2022 £	2021 £
Bank loans and overdrafts	-	-
Trade creditors	-	-
Other loans	6,972	6,972
Other taxes and social security	-	-
Other creditors	950	950
Accruals	<u>18,026</u>	<u>18,026</u>
	<u>25,948</u>	<u>25,948</u>

7 Creditors: amounts falling due after one year	2022 £	2021 £
Bank loans	16,192	16,192
Other loans	2,684	2,684
Loan from trustee	<u>5,271</u>	<u>4,621</u>
	<u>24,147</u>	<u>23,497</u>