
WORK RIGHTS CENTRE (WORC)

(Registered charity no. 1165419)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

WORK RIGHTS CENTRE (WORC)
(Registered charity no. 1165419)

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2022

CONTENTS

	Page
Legal and administrative information	1
Trustees' annual report	2
Independent Examiner's report	11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14

WORK RIGHTS CENTRE (WORC)

Registered charity No. 1165419

REFERENCE AND ADMINISTRATIVE DETAILS

for the year ended 31 March 2022

Charity name	Work Rights Centre (WORC)
Charity reg. no.	1165419
Trustees	Luke Piper (appointed 31 March 2022), Chair Laura Chilintan, Treasurer Sadat Sayeed (appointed 13 December 2022) Mona Bou Zeineddine Laura Gabriela Tutu Andrei-Cosmin Decu Holly Rose Robinson (resigned 04 August 2022) Julia Himmrich (resigned 31 March 2022)
Senior staff members	Dora-Olivia Vicol, CEO Kasia Figiel, COO
Registered office	379-381 High Road London NW10 2JR
Independent examiner	Charles Ssempijja, FCA NFP Accountants Ltd 3rd Floor, 86-90 Paul Street London EC2A 4NE
Bankers	25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ

TRUSTEES' ANNUAL REPORT
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. Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the charity's governing document, and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP 2015 FRS102. Income and expenditure have been analysed by nature rather than by activity, taking advantage of sections 4.6 and 4.22 - 4.23 of this SORP.

STRUCTURE, GOVERNANCE AND MANAGEMENT

How the charity is constituted

Work Rights Centre (WORC) is a registered charitable incorporated organisation (CIO) number 1165419. The governing document of the charity is Constitution dated 14.01.2016, as amended on 05.05.2016 and 28.10.2021.

The Work Rights Centre Constitution defines the objects and powers of the charity, and other procedures and control measures. All activities are in accordance with Charity Act 2011.

At the Work Rights Centre, the governance framework rests on a bedrock of:

- The Work Rights Centre Constitution.
- The Charity Commission Essential Trustee Guide.
- Trustees' Role Description (which is informed by the CC Essential Trustee Guide).
- The Work Rights Centre Governance Guide, which builds on the Charity Governance Code.

Trustees recruitment

Trustees are appointed by a resolution passed at a properly convened meeting of the charity trustees. Each trustee has a fixed term of 2 years, which can be renewed. In selecting candidates for charity trustees, the Board considers the skills, knowledge and experience needed for the effective administration of the CIO. The Board also seeks to appoint members from a diversity of backgrounds.

Trustee induction and training

New trustees are inducted through a meeting with management and trustees are provided with access to the Work Rights Centre Governance Guide and associated documents. New trustees are also asked to complete a personal details form, a declaration of interests, and a skills audit to identify training needs. All trustees are encouraged to undertake safeguarding training early in their tenure if they have not already, and are regularly offered training on other matters concerning governance.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

Structure and Work Contexts

The Work Rights Centre has a dedicated Board of Trustees with relevant expertise who meet quarterly to shape the direction of the charity, to scrutinise finances, and to ensure all activities align with the charity values and contribute to the charity's mission.

Each year in November trustees and all staff attend a Vision Day to develop and review:

- The charitable purpose, in light of the external environment.
- Business Plan with a focus on:
 - the benefits and risks of partnerships,
 - our responsibility towards our stakeholders,
 - the sustainability of our income sources.
- Risk assessment.
- Delegations framework - establishing the boundaries of decision making across the Board, and between the Board and staff.
- Communications policy - establishing key stakeholders.

In February each year a Planning Day is attended by trustees and senior staff to formally approve and minute

- Adoption of the annual Business Plan with a focus on:
 - the benefits and risks of partnerships
 - our responsibility towards our stakeholders
 - the sustainability of income sources
- Yearly Budget
- Risk register
- Delegations framework - establishing the boundaries of decision making across the Board, and between the Board and staff
- Communications policy - establishing key stakeholders

Day to day operations and management is delegated to the Chief Executive Officer (CEO) in line with the objectives and delegations approved in the Business Plan. The CEO and COO are supported by the Resource Committee (Finance, Risk and HR), the Communications, Advocacy and Fundraising Committee, and the Service Delivery Subcommittee, as well as by regular meetings with the Chair.

Related parties

None of our trustees receive remuneration or other benefit from their work with the charity.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

Risk Management

A detailed risk register has been established which is updated periodically to meet the needs of the charity, with a full review conducted at least annually. Risk is assessed on likelihood of occurrence, and potential impact. Each risk area has the risk owner specified, and systems and procedures have been established to mitigate risks. The trustees deem that appropriate measures are currently in place to mitigate risk, particularly in the light of the ongoing difficult economic climate.

Trustees' responsibilities in relation to the financial statements

Trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act") and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

Independent Examination of Accounts

The Independent examiner carries out an examination of the Charity's accounts under section 145 of the 2011 Act, and provides a report confirming whether or not material matters have come to their attention in connection with the accounts which would give rise to concern.

CHARITY OBJECTIVES AND ACTIVITIES

Objectives

The charity's purpose is to prevent and relieve poverty for the public benefit, by breaking the vicious cycle of precarious work (being employment which is low wage and low protection and offers no job security), insecure housing, and social isolation which affects vulnerable people, particularly migrant and ethnic minority workers, in insecure jobs in the UK. This is by:

- a) assisting people who are in, or at risk of, precarious work with information, advice and casework on how to access fair and lawful employment, immigration status security, financial assistance, and other necessary conditions of social mobility;
- b) conducting research and evidence-based campaigns for fairer employment, better social integration, and social mobility;
- c) raising awareness of the dangers of precarious work and social immobility, by engaging relevant stakeholders in the business, public, and third sectors.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

Activities

The charity's main activities are Employment Rights and Employability Clinics taking place in Brent, London and at the Manchester Central Library.

The Clinics are designed to be accessible to the communities we seek to assist, based on feedback we have received from beneficiaries. They are free, confidential, and multilingual - staffed by a team covering seven languages including Romanian, Bulgarian, Polish, Russian and Spanish, many of whom have lived experience of working precariously and applying for welfare.

The charity's experienced advisers help vulnerable migrants with four key areas of advice:

- *Employment rights* - helping people challenge unfair dismissals, making sure they access redundancy rights, and recover any unpaid wages.
- *Welfare* - assisting beneficiaries who face barriers of digital illiteracy, poor English, or informal housing arrangements to access Universal Credit.
- *Employability* - using our CV building and Cover Letter writing expertise to help people identify and apply for new positions, and working on beneficiaries' sense of confidence by helping them identify transferable skills.
- *EUSS* - advising beneficiaries who have not yet secured their status or are still awaiting for the outcome of their EUSS applications.

Beyond providing urgent help, Work Rights Centre's activities contribute to long-term change by giving people the information and self-confidence they need to reach their full potential. This is through:

- *Workshops and information sessions*. Every month we hold sessions in schools, foodbanks, places of worship or local English classes.
- *Infographics and video tools*. Every Saturday we answer the week's top questions in an accessible visual format. Translated in seven languages and disseminated via social media, they help us build awareness and trust in migrant communities.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

Public benefit

The Trustees confirm that in planning the charity's activities, they have referred to and had regard of the Charity Commission's guidance on public benefit.

ACHIEVEMENTS AND PERFORMANCE

The Work Rights Centre understands that robust data is key to understanding complex issues and has developed a sophisticated CRM system to capture data from front line clinics which can increasingly be used to inform research and to contribute to collective impact initiatives, and to inform policy with a view to addressing systemic issues.

Our data provides evidence that from April 2021 to March 2022, the Work Rights Centre has continued to grow and has made several milestone achievements against our three key objective areas: Service Provision, Research and Policy Influencing, and Communications.

A) Service Provision: Free, confidential multilingual employment and immigration rights clinics held in London and Manchester

Outcomes from activities: Clinics assist people at risk of precarious work with information, advice and casework on how to access fair and lawful employment, immigration status security, financial assistance, and other necessary conditions of social mobility. In terms of outcomes, people who are in, or who are at risk of being in precarious employment are able to find decent work and receive a fair income. Resolution of immigration and housing issues provides a basis to build social mobility and economic security.

Performance Measures: Evidence is collected through qualitative and quantitative data of clients achieving decent work and social mobility, including:

- *Overall*: number of beneficiaries, satisfaction with charity, would recommend.
- *Employment rights*: money recovered; issues solved.
- *Employability*: beneficiaries took up employment; self-employment; volunteering; ESOL training.
- *Benefits*: beneficiaries were awarded Universal Credit.
- *Immigration*: beneficiaries who obtained EUSS.
- *Attitudes*: beneficiaries feel more confident in understanding their employment rights, looking for jobs, and accessing Universal Credit.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

Achievements during the reporting period 01/04/21 to 31/03/22:

London Service Provision

1. Helped 1264 beneficiaries challenge poverty with advice on employment rights, benefits, housing, employability or immigration, up from 900 in the previous reporting period.
2. Recovered £46,563 in unpaid wages for clients through our London clinic.
3. Of those who responded to the satisfaction monitoring questions:
 - 82 clients (93%) reported feeling more confident in understanding their employment rights, while 6 (7%) did not.
 - 10 clients (30.3%) got a job after we assisted them, whilst 23 clients (69.7%) did not. 20 clients (66.67%) got a job interview after we assisted them, whilst 10 (33.33%) did not.
 - 25 clients (64.1%) were able to receive Universal Credit in full, and 1 client (2.56%) was able to receive Universal Credit minus the housing element. 40 clients (97.56%) said they knew more about social security after we assisted them, while 1 client (2.44%) did not.
4. Developed subject experts on employment rights, Universal Credit, homelessness and NRPF, and temporary work visas, to keep the charity able to deal with complex enquiries, and identified the need to recruit qualified solicitors in the role of Head of Immigration and Head of Employment.
5. Widened the *referral* network as per the four areas of expertise (employment legal advice; benefits solicitors; homelessness, financial support including NRPF; immigration advice at OISC 2+).
6. Equipped the charity with the ability to provide immigration advice at OISC Level 1, to better understand and support non-EU beneficiaries whose employment inquiries intersect with immigration status.
7. Worked with comms to produce a social media outreach strategy and content base.
8. Shared social media infographics to uphold that strategy.
9. Established a live outreach strategy, to ensure that the charity remains visible to vulnerable beneficiaries.
10. Established meaningful relationships with eight boroughs from the LA target list, to open opportunities for outreach and local government funding.
11. Set up relationships with councils' employment departments, to receive job opportunities and direct access to employers (via the council's working groups).
12. Widened the *signposting* database to include domestic violence, families support.

Manchester Service Provision

1. Helped 178 beneficiaries challenge poverty with advice on employment rights, welfare, housing, employability or immigration status, up from 90 in the previous reporting period.
2. Recovered £4,386 in unpaid wages for clients through our Manchester clinic.
3. Recruited two volunteers willing to commit long-term.
4. Trained the assistant in workers' rights casework.
5. Shared employability expertise with the London team.
6. Widened the signposting database to include adult training (general literacy and career specific).

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

7. Worked with comms to produce a social media outreach strategy and content base, tailored to better defined groups of beneficiaries (by sector).
8. Shared social media infographics to uphold that strategy.
9. Established a development and live outreach strategy, to ensure that the charity remains visible to vulnerable beneficiaries.
10. Maintained and developed relations with homelessness charities, such as the Booth Centre.
11. Established links with organisations that can support our clients with employment justice; particularly the Greater Manchester Law Centre and UoM Legal Advice Clinic.
12. Improved relations with Romanian and Italian consulates.

B) Research and evidence-based campaigns and influencing for fairer employment, better social integration, and social mobility.

Outcomes from activities: In addition to addressing the urgency of poverty through casework, we seek to unleash the charity's potential to affect systemic change through research and policy influencing. While the focus to 2021/22 remained on client work, the charity has developed the data and expertise to develop a robust, evidence-based policy agenda and a key outcome for this reporting period was to recruit a Research and Policy Officer to expand this area.

Performance Measures:

1. Research and policy reports, Case studies, Strategic litigation, Strategic alliances formed.
2. Number and quality of strategic alliances formed with relevant stakeholders, organisations or collective initiatives.
3. Strategic litigation undertaken where this is the most appropriate way to influence.
4. Longer term we are looking for strategic policy change at a local or national level.

Achievements during the reporting period 01/04/21 to 31/03/22:

Our key objective during the period was to recruit a Policy and Research Officer. This was not achieved during the reporting period, but is now in place. In addition we:

1. Drafted a policy influencing strategy, setting our objectives for policy change, the evidence we need to change them, and the key stakeholders we need to engage with across the four areas of advice we cover.
2. Drafted a policy-inspired research agenda, to ensure that our advocacy is grounded in evidence.
3. Compiled a policy influencing calendar, to prioritise the stakeholders and events we need to influence.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

C) Communications with media and engagement with relevant stakeholders in the business, public and third sectors to increase awareness of the dangers of precarious work and social immobility

Outcomes from activities: We anticipate two main outcomes from our communications activities. Firstly, people will have increased access to high-quality information and advice and will have an increased knowledge of their rights and entitlements. Secondly, we can increase opportunities for people with "lived experience" of migration to influence the policies and decision making structures and services that affect them and their communities.

Performance Measures:

1. Number of media mentions
2. Data analytics on social media output
3. Number of speaking/ presenting opportunities
4. Communications tools developed and accessed by clients

Achievements during the reporting period 01/04/21 to 31/03/22:

1. Raised the public profile of the charity, with mentions in respected media and developed good relationships with journalists (Guardian, Times, Independent, I, FT, Bloomberg).
2. Gave our readers useful information and resources on public interest topics such as rights after Brexit, EUSS, the Ukraine schemes, Universal Credit.
3. Built and delivered state of the art digital tools which widen access to information and justice, including the Universal Credit eligibility quiz, and the employment status quiz.

FINANCIAL REVIEW

In the last year the charity expenses nearly doubled from £129,435 in 2020/21 to £242,424 in 2021/22. The funds were used largely to support our expanding service provision in London and Manchester: including staff salaries, contractor costs, social security payments and rent. We also made a significant investment in the development of a new multilingual digital tool for those looking to understand their eligibility for Universal Credit.

Over the financial year, the charity income has grown from £215,642 to £253,605. The grants and donations income has decreased slightly from £209,742 in 2020/21 to £197,017 in 2021/22, however we were able to significantly grow our earned income.

The principal source of income of the charity are grants (circa 77%). We have raised a mix of large, medium and small grants from a variety of funders including Trust for London, Tudor Trust, Garfield Weston, Voice4Change, European Social Fund (to support the Manchester Clinic) and Brent NCIL (to support the digital tool development). Our income from donations has increased by 39% from £4,299 in 2020/21 to £5,938 in 2021/22. Our earned income from charitable activities such as training, research and other contract work has increased significantly to £56,588. We end the year in a strong financial position and ambitious plans for expansion in 2022/23.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2022

Reserves Policy

The charity's policy is to hold a minimum 3 months' worth of base running costs in unrestricted funds to be available at all times. At the year end, this equated to £39,594. Over the last financial year the charity was able to grow its unrestricted reserves from £59,078 at the end of March 2021 to £142,758 at the end of March 2022. We are grateful to the charity's funders who have enabled the charity to grow its reserves. We have set a strong budget for using these funds in the coming financial year, which includes significant investment in expanding our case work capacity and research and policy work.

Going Concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charitable trust has adequate resources to continue in operational existence for the foreseeable future, with the continuing support of its funders. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Approval

This report was approved by the Trustees on 27 January 2023 and signed on its behalf by:


Luke Piper
Chair

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WORK RIGHTS CENTRE (WORC) (Charity number 1165419)

I report on the financial statements for the year ended 31 March 2022 set out on pages 12 to 20.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Disclosure: Departure from the 2008 Regulations

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice, published on 16 July 2014 in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.



Charles Seempijja FCA
NfP Accountants Ltd
Chartered Accountants
3rd Floor, 86-90 Paul Street
EC2A 4NE

Date: 27 January 2023

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
INCOME FROM							
Gifts, grants and donations	2	60,939	136,078	197,017	39,299	170,443	209,742
Earned income		56,588	-	56,588	5,900	-	5,900
TOTAL INCOME		117,527	136,078	253,605	45,199	170,443	215,642
EXPENDITURE ON							
Gross salaries		13,242	159,522	172,764	224	72,766	72,990
Employer's NI		-	8,487	8,487	-	-	-
Employer's Pension		-	3,217	3,217	-	1,040	1,040
Other employee benefits		763	905	1,668	-	-	-
Non-payroll staff costs		2,908	2,588	5,496	4,213	2,165	6,378
Contractor costs		-	4,378	4,378	-	33,872	33,872
Governance		2,833	1,965	4,798	134	121	255
Rent		5,400	-	5,400	900	4,050	4,950
Web and IT		2,416	143	2,559	388	6,416	6,804
Digital Tool		-	20,492	20,492	-	-	-
Publicity		1,218	928	2,146	-	10	10
Other expenses		2,806	387	3,193	1,354	604	1,958
Banking fees		12	-	12	32	45	77
Project Partners		-	5,500	5,500	-	-	-
Independent Examiner's fee		600	-	600	-	-	-
Amortisation		397	-	397	265	-	265
Depreciation		1,252	65	1,317	708	128	836
TOTAL EXPENDITURE		33,847	208,577	242,424	8,218	121,217	129,435
Transfers between funds	8	-	-	-	5,098	(5,098)	-
NET MOVEMENT IN FUNDS		83,680	(72,499)	11,181	42,079	44,128	86,207
RECONCILIATION OF FUNDS							
TOTAL FUNDS AT 1 APRIL 2021		59,078	73,625	132,703	16,999	29,497	46,496
TOTAL FUNDS AT 31 MARCH 2022		142,758	1,126	143,884	59,078	73,625	132,703

All incoming resources and outgoing resources derive from continuing activities.

WORK RIGHTS CENTRE (WORC)
(Registered charity no. 1165419)

BALANCE SHEET
As at 31 March 2022

	Notes	£	2022 £	£	2021 £
FIXED ASSETS					
Intangible assets	5		3,307		3,703
Tangible assets			<u>2,813</u>		<u>1,758</u>
			6,120		5,461
CURRENT ASSETS					
Other debtors: prepayments		815		988	
Cash at bank and in hand		145,899		132,203	
CREDITORS: amounts falling due within one year	7	(8,950)		(5,949)	
NET CURRENT ASSETS			<u>137,764</u>		<u>127,242</u>
NET ASSETS			<u>£ 143,884</u>		<u>£ 132,703</u>
FUNDS					
Restricted funds	8		1,126		73,625
General fund (unrestricted)	8		142,758		59,078
TOTAL FUNDS			<u>£ 143,884</u>		<u>£ 132,703</u>

These financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2019 (FRS102), and the Charities Act 2011. They were approved, and authorised for issue, by the trustees on 27 January 2023 and signed on their behalf by:-


Luke Piper
Chair

The annexed notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

1. ACCOUNTING POLICIES

Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities 2015 (FRS102) (effective January 2015), and the Charities Act 2011. Income and expenditure have been analysed by nature rather than by activity, taking advantage of sections 4.6 and 4.22 - 4.23 of this SORP.

The effect of events relating to the year ended 31 March 2022 which occurred before the date of approval of the financial statements by the Trustees has been included in the financial statements to the extent required to show a true and fair view of the state of affairs at 31 March 2022 and the results for the year ended on that date.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following SORP 2015 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 (SORP 2005) which has since been withdrawn.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Key judgements that the charity has made which have a significant effect on the accounts include estimating income and expenditure for the next 12 months.

Statement of Cash Flows

The charity has taken advantage of the exemption in Section 7.1B of FRS102 not to prepare a Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. Grants which have a restriction as to timing are recognised over the period for which they are given.

The value of services provided by volunteers has not been included in the accounts.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objects of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

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.

Expenditure is considered all to relate to All the expenditure of the charity is in the furtherance of its charitable activities and includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs.

Tangible fixed assets

All assets costing more than £100 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Office equipment	-	5 years
------------------	---	---------

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.

Cash at bank and in hand

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.

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 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.

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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

WORK RIGHTS CENTRE (WORC)

(Registered company no. , registered charity no. 1165419)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

2. GRANTS AND DONATIONS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Barrow Cadbury Trust	-	180	180	21,700
Brent Advice Fund	-	6,347	6,347	1,500
CAST	-	-	-	5,000
CommUNITY Barnet	-	9,241	9,241	-
European Social Fund	-	19,900	19,900	11,854
Garfield Weston	20,000	-	20,000	-
GLA Microgrant	-	17,000	17,000	8,000
London Catalyst	-	-	-	5,000
Harrow Giving	-	-	-	10,000
London Community Response Fund	-	-	-	50,889
Brent NCIL	-	5,828	5,828	25,000
Trust for London	-	44,000	44,000	29,500
Trusthouse Charitable Foundation	-	10,000	10,000	-
Tudor Trust	35,000	-	35,000	37,000
Voice4Change	-	10,000	10,000	-
Waltham Forest: Community Fellowship	-	2,412	2,412	-
Waltham Forest: EDI Development Fund	-	1,250	1,250	-
Waltham Forest: Support for Vulnerable Citizens	-	9,920	9,920	-
Other donations	5,939	-	5,939	4,299
	£ 60,939	£ 136,078	£ 197,017	£ 209,742

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

2021

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
Barrow Cadbury Trust	-	21,700	21,700
CAST	-	5,000	5,000
Tudor Trust	35,000	2,000	37,000
Trust for London	-	29,500	29,500
Brent Advice Fund	-	1,500	1,500
European Social Fund	-	11,854	11,854
London Catalyst	-	5,000	5,000
London Community Response Fund	-	50,889	50,889
Harrow Giving	-	10,000	10,000
GLA Microgrant	-	8,000	8,000
Brent NCIL	-	25,000	25,000
Other donations	4,299	-	4,299
	<u>£ 39,299</u>	<u>£ 170,443</u>	<u>£ 209,742</u>

3. STAFF COSTS AND NUMBERS

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Gross salaries	13,242	159,522	172,764	72,990
Employer's NI	-	8,487	8,487	-
Employer's Pension	-	3,217	3,217	1,040
	<u>13,242</u>	<u>171,226</u>	<u>184,468</u>	<u>74,030</u>
Short term staff costs	-	-	-	-
TOTAL STAFF COSTS	<u>£ 13,242</u>	<u>£ 171,226</u>	<u>£ 184,468</u>	<u>£ 74,030</u>

The average weekly number of staff on a head count basis was 11 (2021 - 6).

No staff received payments in excess of £60,000 (2021 - the same).

The total employee benefits of the key management personnel were £54,581 (2021 - £33,872).

WORK RIGHTS CENTRE (WORC)

(Registered company no. , registered charity no. 1165419)

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2022

4. TRUSTEES AND RELATED PARTIES

During the year, no trustees received payments for services provided to the charity (2021 - the same).

No trustees were reimbursed for expenses incurred on the charity's behalf (2021 - the same).

Two payments of total value of £19,992 were made in March 2022 to Webistics Ltd, who are a related party to the Charity Director. This was for creation of a complex custom-made multilingual digital tool that simplifies the requirements for Universal Credit, to increase access to welfare. Trustees considering the matter were satisfied that the charity Procurement Policy was followed correctly.

5. INTANGIBLE FIXED ASSETS

	CRM
Cost	
At 1 April 2021	3,968
Additions	-
Disposals	-
At 31 March 2022	<u>£ 3,968</u>
Amortisation	
At 1 April 2021	265
Provided during the year	396
On disposals	-
At 31 March 2022	<u>£ 661</u>
Net book value	
At 31 March 2022	<u>£ 3,307</u>
At 31 March 2021	<u>£ 3,703</u>

6. TANGIBLE ASSETS

	Office equipment
Cost	
At 1 April 2021	2,865
Additions	2,372
Disposals	-
At 31 March 2022	<u>£ 5,237</u>
Depreciation	
At 1 April 2021	1,107
Provided during the year	1,317
On disposals	-
At 31 March 2022	<u>£ 2,424</u>
Net book value	
At 31 March 2022	<u>£ 2,813</u>
At 31 March 2021	<u>£ 1,758</u>

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Social security and other taxes	4,636	1,156
Holiday pay	2,542	4,605
Pensions	1,027	-
Accruals	745	188
	£ 8,950	£ 5,949

8. STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers & Gains / Losses	Carried Forward
	£	£	£	£	£
Restricted project funds:					
Barrow Cadbury Trust	4,318	180	(4,498)	-	-
Brent Advice Fund	1,964	6,347	(14,266)	-	(5,955)
Community Barnet	-	9,241	(9,241)	-	-
European Social Fund	(2,411)	19,900	(21,925)	-	(4,436)
Greater London Authority: Civil Society	-	15,000	(15,000)	-	-
Greater London Authority: Microgrant	7,257	2,000	(9,257)	-	-
Harrow Giving	6,126	-	(6,126)	-	-
London Catalyst	5,000	-	(5,000)	-	-
London Community Response Fund	3,823	-	(3,823)	-	-
Brent NCIL	25,000	5,828	(30,828)	-	-
Trust for London	20,548	44,000	(67,420)	-	(2,872)
Trusthouse	-	10,000	(6,781)	-	3,219
Tudor Trust	2,000	-	(2,000)	-	-
Voice4Change	-	10,000	(10,000)	-	-
Waltham Forest: Community Fellowship	-	2,412	(2,412)	-	-
Waltham Forest: EDI Development Fund	-	1,250	-	-	1,250
Waltham Forest: Support for Vulnerable Citizens	-	9,920	-	-	9,920
Total restricted funds	73,625	136,078	(208,577)	-	1,126
Unrestricted fund	59,078	117,527	(33,847)	-	142,758
Total funds	£ 132,703	£ 253,605	£ (242,424)	£ Nil	£ 143,884

At the year-end, the Brent Advice, ESF, and TFL funds were in deficit as some costs were incurred in anticipation of future funding which was granted in the following year.

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2022

STATEMENT OF FUNDS - CONTINUED
2021

	<i>Brought Forward</i> £	<i>Incoming Resources</i> £	<i>Resources Expended</i> £	<i>Transfers & Gains / Losses</i> £	<i>Carried Forward</i> £
<i>Restricted funds</i>					
<i>Barrow Cadbury Trust</i>	-	21,700	(17,382)	-	4,318
<i>Brent Advice Fund</i>	1,071	1,500	(607)	-	1,964
<i>CAST</i>	-	5,000	(5,000)	-	-
<i>European Social Fund</i>	-	11,854	(14,265)	-	(2,411)
<i>Greater London Authority: European Londoners</i>	3,818	-	(3,818)	-	-
<i>Greater London Authority: Microgrant</i>	-	8,000	(743)	-	7,257
<i>Harrow Giving</i>	-	10,000	(3,874)	-	6,126
<i>London Catalyst</i>	-	5,000	-	-	5,000
<i>London Community Response Fund</i>	-	50,889	(42,138)	(4,928)	3,823
<i>Brent NCIL</i>	-	25,000	-	-	25,000
<i>Trust for London</i>	575	29,500	(9,527)	-	20,548
<i>Tudor Trust</i>	19,644	2,000	(19,474)	(170)	2,000
<i>Wembley Park Community Fund</i>	4,389	-	(4,389)	-	-
	<u>29,497</u>	<u>170,443</u>	<u>(121,217)</u>	<u>(5,098)</u>	<u>73,625</u>
<i>Unrestricted fund</i>	16,999	45,199	(8,218)	5,098	59,078
<i>Total funds</i>	<u>£ 46,496</u>	<u>£ 215,642</u>	<u>£ (129,435)</u>	<u>£ Nil</u>	<u>£ 132,703</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	<i>General Funds 2022</i> £	<i>Restricted Funds 2022</i> £	<i>Total Funds 2022</i> £	<i>Total Funds 2021</i> £
<i>Intangible fixed assets</i>	3,307	-	3,307	3,703
<i>Tangible fixed assets</i>	2,154	659	2,813	1,758
<i>Current assets</i>	140,625	6,089	146,714	133,191
<i>Creditors due within one year</i>	(3,328)	(5,622)	(8,950)	(5,949)
	<u>£ 142,758</u>	<u>£ 1,126</u>	<u>£ 143,884</u>	<u>£ 132,703</u>