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**WORK RIGHTS CENTRE (WORC)**

(Registered charity no. 1165419)

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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

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**REPORT AND FINANCIAL STATEMENTS**  
**for the year ended 31 March 2023**

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## WORK RIGHTS CENTRE (WORC)

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Registered charity No. 1165419

### REFERENCE AND ADMINISTRATIVE DETAILS

for the year ended 31 March 2023

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<b>Charity name</b>	Work Rights Centre (WORC)
<b>Charity reg. no.</b>	1165419
<b>Trustees</b>	Luke Piper, Chair Laura Chilintan, Treasurer Mona Bou Zeineddine Laura Gabriela Tutu Andrei-Cosmin Decu Sadat Sayeed (appointed 13 December 2022) Miranda Butler (appointed 15 February 2023) Robert McNeil (appointed 15 February 2023)
<b>Senior staff members</b>	Dora-Olivia Vicol, CEO (on Parental Leave from 15 December 2022) Raewyn Jones, Interim CEO (from 14 November 2022) Kasia Figiel, COO
<b>Registered office</b>	379-381 High Road London NW10 2JR
<b>Independent examiner</b>	Charles Ssempijja, FCA NFP Accountants Ltd 3rd Floor, 86-90 Paul Street London EC2A 4NE
<b>Bankers</b>	25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 March 2023**

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The trustees present their annual report and financial statements of the charity for the year ended 31 March 2023. 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 its 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***

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.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 March 2023**

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***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. In December 2022 a Strategic Litigation Committee was established to support careful consideration of potential legal challenges. In each of these committees members act as advisors, but have no decision making authority on behalf of the Board of Trustees.

***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 2023**

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***Risk Management***

A detailed risk register has been established which is updated at least quarterly 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. Risk management is reported at each quarterly meeting of trustees.

***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.

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**for the year ended 31 March 2023**

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***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* - Immigration advice and immigration 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.
- *Research publications and policy influencing*. To challenge the systemic roots of labour exploitation and social immobility, we regularly publish research reports that make recommendations for policy change.

**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.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 March 2023**

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**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.

**Achievements during the reporting period:**

London Service Provision

1. Helped 1,326 beneficiaries challenge poverty with advice on employment rights, benefits, housing, employability or immigration, up from 900 in the previous reporting period.
2. Recovered £39,029 in unpaid wages for clients through our London clinic.
3. Of those who responded to the satisfaction monitoring questions:
  - 95% reported feeling more confident in understanding their employment rights.
  - 40% got a job after we assisted them, and 66% got a job interview after we assisted them.
  - 59% were able to receive Universal Credit in full, and 19% were able to receive Universal Credit minus the housing element. 100% said they knew more about social security after we assisted them



**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 March 2023**

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4. Developed subject expertise in the areas of employment rights, Universal Credit applications and related processes (mandatory reconsiderations), homelessness and NRPF, and temporary work visas (i.e. Seasonal Worker Scheme), 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. With the appointment of an Immigration solicitor in 2022 we equipped the charity with the ability to provide immigration advice at OISC Level 3 and beyond, 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. Further developed our live outreach strategy, to ensure that the charity remains visible to vulnerable beneficiaries.
10. Maintained meaningful relationships with eight boroughs from the LA target list, to open opportunities for outreach and local government funding.
11. Further widened the *signposting* database and built new connections with other charitable organisations.
12. Streamlined our Service Provision with an Operations Assistant to triage new clients.

**Manchester Service Provision**

1. Helped 138 beneficiaries challenge poverty with advice on employment rights, welfare, housing, employability or immigration status, up from 90 in the previous reporting period.
2. We recovered an additional £3,483 through our Manchester clinic.
3. Supported a wide range of clients with different circumstances with employability.
4. Shared employability expertise with the London team.
5. Engaged with the Ukrainian and Hong Kong refugee community in Manchester.
6. Widened the signposting database to include adult training (general literacy and career specific).
7. Improved relations with Romanian and Italian consulates. In particular, the Manchester team worked collaboratively with the Romanian consulate to support clients.

**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 in 2022/23 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 expand our team with an appointment of a Research and Policy Officer.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 March 2023**

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**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. Number of speaking/ presenting opportunities.
5. Longer term we are looking for strategic policy change at a local or national level.

**Achievements during the reporting period:**

Our key objective during the period was to recruit a Policy and Research Officer and this was achieved in late August 2022. This helped the organisation to publish two research reports before the end of the calendar year, focusing on the war in Ukraine, the UK's response and that of local authorities. These reports were well received and were featured in various publications including in The Times, The Express and the I Paper, and cited by the Centre on Migration Policy & Society, University of Oxford and the Migration Advisory Committee. The Policy and Research Officer/CEO were also able to present the findings of these reports to important stakeholders including London Councils, DLUHC and in Parliament, to the APPG on Preventing Homelessness. The latter culminated in an open letter calling for reform of the schemes, signed by over 70 different parliamentarians. The reports and their findings were also used as the basis for a backbench business debate on ending homelessness for Ukrainian arrivals and as part of select committee questioning of relevant DLUHC ministers in January 2023. Positive funding updates to the UK's Ukraine schemes were made in December 2022, and more prescriptive guidance was added to the government's own webpages in January 2023.

The organisation remained active in other policy areas:

1. EU citizens' rights - including meeting with the EU Commission and the EU Delegation to the UK, presenting to EU embassies on common employment rights issues faced by EU citizens and speaking at an event hosted by the APPG on Immigration Law and Policy regarding opportunities for the EU Settlement Scheme. We also contributed to a retrospective report drafted on behalf of the APPG on Migration looking at policy issues and potential reform of the EU Settlement Scheme.
2. Seasonal agricultural workers - including continued engagement with the multi-stakeholder roundtables aimed at reforming the Seasonal Worker Scheme (both in different workstreams and as part of the Governance committee); engagement with other NGOs/worker welfare organisations to advocate for seasonal workers' rights under the scheme; contributing to media publications including most notably the Bureau of Investigative Journalism's spotlight on the scheme.
3. Refugees and asylum seekers - we submitted evidence to the Commission on Integration of Refugees, an independent commission set up to improve the integration of refugees across the UK.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 March 2023**

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Alongside this progress, we also:

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.
4. Updated the organisation's impact statistics for 2023, which spotlighted the policy areas of prevalence and concern based on the work of the organisation's service provision team.

**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. Communications tools developed and accessed by clients

**Achievements during the reporting period:**

1. Raised the public profile of the charity, with mentions in respected media (including multiple mentions in The Guardian and Independent, television appearances on Good Morning Britain and ITV, and coverage in previously 'unexplored' titles such as Vice News) and developed good relationships with new journalists (e.g., The Observer, the Financial Times and The Sunday Times).
2. Gave our readers useful information and resources on public interest topics such as the Ukraine schemes, the Seasonal Worker Scheme (SWS), Statutory Maternity Pay rules, and bullying & harassment in the workplace.
3. Boosted our social media presence; for example, increasing our Twitter following by over 300 and increasing our YouTube following by over 200. We also achieved 76,003 page views on our website during this time period.

**TRUSTEES' ANNUAL REPORT**  
**for the year ended 31 March 2023**

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**FINANCIAL REVIEW**

In the last financial year the charity expenses have increased by over 50% from £242,424 in 2021/22 to £365,690 in 2022/23. The funds were used largely to support our expanding team in London and Manchester: including staff salaries, social security payments and rent. The increase in costs was largely due to salaries of the new posts of Head of Employment, Head of Immigration and Policy and Research Officer.

The charity income has grown from £253,605 in 2021/22 to £397,069 in 2022/23. The earned income and unrestricted grants have decreased, but we have been able to significantly grow our restricted grant income.

The principal source of income of the charity are grants. We have raised a mix of large, medium and small grants from a variety of funders including City Bridge Trust, Justice Together, National Lottery Community Fund, Trust for London, and Tudor Trust. We end this year in a strong financial position and with further plans for expansion.

*Reserves Policy*

The charity policy is to hold a minimum 3 months' worth of our base running costs in unrestricted funds reserves to be available at all times. At the year end, this equated to £86,014.

Over the last financial year the charity's unrestricted reserves reduced from £142,758 at the end of March 2022 to £131,007. Despite this reduction, due to significant investment in the team growth, this amount is well above our minimum reserves policy, and we have set a strong budget for using these funds in the coming year for further expansion.

*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 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 financial management of the charity resources can be found in the Financial Management and Control Policy, and Reserves Policy.

**Approval**

This report was approved by the Trustees on .....16/01/2024..... and signed on its behalf by:



**Laura Chilintan**  
Treasurer

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

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I report on the financial statements for the year ended 31 March 2023 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: 16 January 2024

**STATEMENT OF FINANCIAL ACTIVITIES**  
for the year ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>INCOME FROM</b>							
Gifts, grants and donations	2	43,477	341,821	385,298	60,939	136,078	197,017
Earned income		11,771	-	11,771	56,588	-	56,588
<b>TOTAL INCOME</b>		<b>55,248</b>	<b>341,821</b>	<b>397,069</b>	<b>117,527</b>	<b>136,078</b>	<b>253,605</b>
<b>EXPENDITURE ON</b>							
Gross salaries		43,477	261,223	304,700	13,242	159,522	172,764
Employer's NI		-	15,811	15,811	-	8,487	8,487
Employer's Pension		-	6,121	6,121	-	3,217	3,217
Other employee benefits		70	926	996	763	905	1,668
Non-payroll staff costs		9,464	1,567	11,031	2,908	2,588	5,496
Contractor costs		-	-	-	-	4,378	4,378
Governance		2,135	2,704	4,839	2,833	1,965	4,798
Rent		1,350	5,600	6,950	5,400	-	5,400
Web and IT		3,533	3,062	6,595	2,416	143	2,559
Digital Tool		-	-	-	-	20,492	20,492
Publicity		771	555	1,326	1,218	928	2,146
Other expenses		1,055	2,358	3,413	2,806	387	3,193
Banking fees		-	-	-	12	-	12
Project Partners		-	-	-	-	5,500	5,500
Independent Examiner's fee		840	-	840	600	-	600
Amortisation		397	-	397	397	-	397
Depreciation		1,784	-	1,784	1,252	65	1,317
Finance costs		28	859	887	-	-	-
<b>TOTAL EXPENDITURE</b>		<b>64,904</b>	<b>300,785</b>	<b>365,690</b>	<b>33,847</b>	<b>208,577</b>	<b>242,424</b>
Transfers between funds	8	(2,095)	2,095	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(11,751)</b>	<b>43,131</b>	<b>31,379</b>	<b>83,680</b>	<b>(72,499)</b>	<b>11,181</b>
<b>RECONCILIATION OF FUNDS</b>							
TOTAL FUNDS AT 1 APRIL 2022		142,758	1,126	143,884	59,078	73,625	132,703
<b>TOTAL FUNDS AT 31 MARCH 2023</b>		<b>131,007</b>	<b>44,257</b>	<b>175,263</b>	<b>142,758</b>	<b>1,126</b>	<b>143,884</b>

All incoming resources and outgoing resources derive from continuing activities.

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

**BALANCE SHEET**  
**As at 31 March 2023**

	Notes	£	2023 £	£	2022 £
<b>FIXED ASSETS</b>					
Intangible assets: CRM	5		2,910		3,307
Tangible assets			2,979		2,813
			<u>5,889</u>		<u>6,120</u>
<b>CURRENT ASSETS</b>					
Trade debtors		60,000		-	
Other debtors: prepayments		2,941		815	
Cash at bank and in hand		191,010		145,899	
<b>CREDITORS: amounts falling due within one year</b>	7	(84,577)		(8,950)	
<b>NET CURRENT ASSETS</b>			<u>169,374</u>		<u>137,764</u>
<b>NET ASSETS</b>			<u>£ 175,263</u>		<u>£ 143,884</u>
<b>FUNDS</b>					
Restricted funds	8		44,256		1,126
General fund (unrestricted)	8		131,007		142,758
<b>TOTAL FUNDS</b>			<u>£ 175,263</u>		<u>£ 143,884</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 .....16/01/2024.....  
and signed on their behalf by:-



Laura Chilintan  
Treasurer

The annexed notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2023**

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**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 2023 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 2023 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 2023**

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***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
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***Intangibles***

Intangible assets are stated at cost less amortisation. The intangible in these accounts refers to a CRM system, which is amortised over 10 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.

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2023**

***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.

**2. GRANTS AND DONATIONS**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Barrow Cadbury Trust	-	-	-	180
Blue Thread	-	25,000	25,000	-
Brent Advice Fund	-	6,347	6,347	6,347
City Bridge Trust	-	50,658	50,658	-
Strategic Legal Fund	-	6,165	6,165	-
CommUNITY Barnet	-	-	-	9,241
Justice Together	-	68,115	68,115	-
National Lottery Community Fund	-	71,830	71,830	-
The Alan & Babette Sainsbury Charitable Fund	-	8,497	8,497	-
European Social Fund	-	7,998	7,998	19,900
Tolkien Trust	-	20,000	20,000	-
Garfield Weston	-	-	-	20,000
Trust for London	-	66,600	66,600	44,000
Greater London Authority	-	8,611	8,611	17,000
Brent NCIL	-	-	-	5,828
Trusthouse Charitable Foundation	-	-	-	10,000
Tudor Trust	40,000	2,000	42,000	35,000
Voice4Change	-	-	-	10,000
Waltham Forest: Community Fellowship	-	-	-	2,412
Waltham Forest: EDI Development Fund	-	-	-	1,250
Waltham Forest: Support for Vulnerable Citizens	-	-	-	9,920
Other donations	3,477	-	3,477	5,939
	<b>£ 43,477</b>	<b>£ 341,821</b>	<b>£ 385,298</b>	<b>£ 197,017</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2023**

2022

	<i>Unrestricted Funds 2022 £</i>	<i>Restricted Funds 2022 £</i>	<i>Total Funds 2022 £</i>
<i>Barrow Cadbury Trust</i>	-	180	180
<i>Brent Advice Fund</i>	-	6,347	6,347
<i>CommUNITY Barnet</i>	-	9,241	9,241
<i>European Social Fund</i>	-	19,900	19,900
<i>Garfield Weston</i>	20,000	-	20,000
<i>Greater London Authority</i>	-	17,000	17,000
<i>Brent NCIL</i>	-	5,828	5,828
<i>Trust for London</i>	-	44,000	44,000
<i>Trusthouse Charitable Foundation</i>	-	10,000	10,000
<i>Tudor Trust</i>	35,000	-	35,000
<i>Voice4Change</i>	-	10,000	10,000
<i>Waltham Forest: Community</i>	-	2,412	2,412
<i>Waltham Forest: EDI Development</i>	-	1,250	1,250
<i>Waltham Forest: Support for</i>	-	9,920	9,920
<i>Other donations</i>	5,939	-	5,939
	<u>£ 60,939</u>	<u>£ 136,078</u>	<u>£ 197,017</u>

**3. STAFF COSTS AND NUMBERS**

	<i>Unrestricted Funds 2023 £</i>	<i>Restricted Funds 2023 £</i>	<i>Total Funds 2023 £</i>	<i>Total Funds 2022 £</i>
Gross salaries	43,477	261,223	304,700	172,764
Employer's NI	-	15,811	15,811	8,487
Employer's Pension	-	6,121	6,121	3,217
<b>TOTAL STAFF COSTS</b>	<u>£ 43,477</u>	<u>£ 283,155</u>	<u>£ 326,632</u>	<u>£ 184,468</u>

The average weekly number of staff on a head count basis was 14 (2022 - 11).

No staff received payments in excess of £60,000 (2022 - the same).

The total employee benefits of the key management personnel were £83,107 (2022 - £54,581).

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2023**

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**4. TRUSTEES AND RELATED PARTIES**

During the year, no trustees received payments for services provided to the charity (2022 - the same).

No trustees were reimbursed for expenses incurred on the charity's behalf (2022 - 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. There were no similar payments in the current year.

**5. INTANGIBLE FIXED ASSETS**

	<b>CRM</b>
<b>Cost</b>	
At 1 April 2022	3,968
Additions	-
Disposals	-
At 31 March 2023	<u>£ 3,968</u>
<b>Amortisation</b>	
At 1 April 2022	661
Provided during the year	397
On disposals	-
At 31 March 2023	<u>£ 1,058</u>
<b>Net book value</b>	
At 31 March 2023	<u>£ 2,910</u>
At 31 March 2022	<u>£ 3,307</u>

**6. TANGIBLE ASSETS**

	<b>Office equipment</b>
<b>Cost</b>	
At 1 April 2022	5,237
Additions	1,950
Disposals	-
At 31 March 2023	<u>£ 7,187</u>
<b>Depreciation</b>	
At 1 April 2022	2,424
Provided during the year	1,784
On disposals	-
At 31 March 2023	<u>£ 4,208</u>
<b>Net book value</b>	
At 31 March 2023	<u>£ 2,979</u>
At 31 March 2022	<u>£ 2,813</u>

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2023**

<b>7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Social security and other taxes	<b>8,182</b>	4,636
Holiday pay	<b>5,329</b>	2,542
Pensions	<b>1,900</b>	1,027
Accruals	<b>890</b>	745
Deferred grant income	<b>68,276</b>	-
	<b>£ 84,577</b>	<b>£ 8,950</b>

**8. STATEMENT OF FUNDS**

	<b>Brought Forward</b>	<b>Incoming Resources</b>	<b>Resources Expended</b>	<b>Transfers &amp; Gains / Losses</b>	<b>Carried Forward</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted project funds:					
A&BS Charitable Fund	-	8,497	(7,910)	-	587
Blue Thread - Ukraine	-	25,000	(18,615)	-	6,385
Brent Advice Fund	(5,955)	6,347	(392)	-	-
City Bridge Trust	-	50,658	(39,388)	-	11,270
European Social Fund	(4,436)	7,998	(3,663)	101	-
Greater London Authority	-	8,611	-	-	8,611
Justice Together	-	68,115	(69,881)	-	(1,766)
National Lottery Community Fund	-	71,830	(61,173)	-	10,657
Strategic Legal Fund	-	6,165	(3,088)	-	3,077
Tolkien Trust	-	20,000	(16,565)	-	3,435
Brent NCIL	-	-	-	-	-
Trust for London	(2,872)	66,600	(65,722)	1,994	-
Trusthouse	3,219	-	(3,219)	-	-
Tudor Trust	-	2,000	-	-	2,000
Waltham Forest: Community Fellowship	-	-	-	-	-
Waltham Forest: EDI Development Fund	1,250	-	(1,250)	-	-
Waltham Forest: Support for Vulnerable Citizens	9,920	-	(9,920)	-	-
Total restricted funds	<b>1,126</b>	<b>341,821</b>	<b>(300,786)</b>	<b>2,095</b>	<b>44,256</b>
Unrestricted fund	<b>142,758</b>	<b>55,248</b>	<b>(64,904)</b>	<b>(2,095)</b>	<b>131,007</b>
Total funds	<b>£ 143,884</b>	<b>£ 397,069</b>	<b>£ (365,690)</b>	<b>£ Nil</b>	<b>£ 175,263</b>

At the year-end, the Justice Together fund had a negative closing balance of £1,766, representing costs incurred in anticipation of future funding which was granted in the following year.

**NOTES TO THE FINANCIAL STATEMENTS**  
**for the year ended 31 March 2023**

STATEMENT OF FUNDS - CONTINUED  
2022

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

**9. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>General Funds 2023</b> £	<b>Restricted Funds 2023</b> £	<b>Total Funds 2023</b> £	<b>Total Funds 2022</b> £
Intangible fixed assets	2,910	-	2,910	3,307
Tangible fixed assets	2,320	659	2,979	2,813
Current assets	210,354	43,597	253,951	146,714
Creditors due within one year	(84,577)	-	(84,577)	(8,950)
	<u>£ 131,007</u>	<u>£ 44,256</u>	<u>£ 175,263</u>	<u>£ 143,884</u>