
Charity number 1165419

WORK RIGHTS CENTRE (WORC)

(Registered charity no. 1165419)

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

NfP Accountants Ltd

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

REPORT AND FINANCIAL STATEMENTS
for the year ended 31 March 2024

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 2024

Charity name	Work Rights Centre (WORC)
Also known as	WoRC
Charity reg. no.	1165419
Trustees	Luke Piper, Chair (until 15th November 2023) Robert McNeil (Chair from 6th February 2024) Laura Chilintan, Treasurer Mona Bou Zeineddine Laura Gabriela Tutu Andrei-Cosmin Decu Sadat Sayeed Miranda Butler
Senior staff members	Dora-Olivia Vicol, CEO (parental leave from 01 January to 30 June 2023) Raewyn Jones, Interim CEO (from 01 January until 30 June 2023) Kasia Figiel, Deputy CEO (from 01 January 2024, previously 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	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling ME19 4JQ

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2024

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2024. 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

Governing Document : Constitution

How the charity is constituted : Charitable Incorporated Organisation (CIO)

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

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 2024

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 best way in which the charity can achieve its purpose and add value, in light of the external environment.
- Business Plan with a focus on:
 - strategic objectives for the year ahead,
 - strategic 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
- 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 are delegated to the Chief Executive Officer (CEO) in line with the objectives and delegations approved in the Business Plan. The CEO and Deputy CEO are supported by the Resource Committee (Finance, Risk and HR), the Communications, Advocacy and Fundraising Committee, Strategic Litigation Committee and the Service Delivery Subcommittee, as well as by regular meetings with the Chair. In each of these committees members act as advisors, but key decisions are taken by the Board of Trustees and minuted accordingly.

Related parties

The board considers that the related parties of the charity are the Trustees and their close connections are the only related parties. None of our trustees receive remuneration or other benefit from their work with the charity. Details of reimbursements to trustees for out of pocket expenses are shown in Note 4.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2024

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 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 vision of the Work Rights Centre is of a world without poverty. To that end, our mission is to put a stop to precarious work and cultivate people's social mobility.

We want to achieve this by acting on two fronts. First, we recognise that poverty is an emergency, which particularly affects migrants and ethnic minority Britons. We are committed to directly supporting individuals who are in poverty, with expert legal advice and information. Second, we know that long-term impact needs systemic change. This is why we are also determined to challenge the policies and attitudes which entrench poverty at structural level.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2024

Activities

To address the need and pursue our aims, we have developed three workstreams.

Legal advice. The bedrock of the Work Rights Centre consists of our free advice clinics in London and Manchester delivering in depth legal advice and casework in employment rights and immigration, and generalist advice in employability. Our clinics are confidential, multilingual, and staffed by a dedicated team of solicitors and advisers who share the journeys of our service users and can empathise with their experiences. Many of our advisers started off as volunteers. The London clinic is located at the heart of Willesden, one of the 10% most deprived areas of London. The Manchester clinic operates from a public library and has been a pillar of local advice since the closure of the South Manchester Law Centre. Together, we support communities with specialist in-depth legal advice and casework on:

- *Employment rights* - helping clients to recover unpaid wages, challenge unfair dismissals, assert contractual rights, and challenge discrimination. This is an in-depth service that includes support with ACAS notifications, representation in the Employment Tribunal, settlement negotiations, and reports to other agencies.
- *Immigration* - supporting our clients to secure their status in the UK by making a new application for leave, understanding their rights under the new status, and contesting Home Office decisions, including with representation in the Immigration Tribunal.

We also provide generalist advice, which includes:

- *Employability* - we use our CV and Cover Letter writing expertise to help people apply for new positions, and rebuild their confidence by helping them identify transferable skills.

Legal information. Beyond providing urgent hands-on assistance, we seek to empower our service users with the information they need to stand up for their rights. Some of our guides (e.g. for Care Workers, or for Ukrainians) are seen by thousands of people, and are a source of information for clients and third sector organisations alike.

Campaigning for systems change. We strategically mobilise the frontline data and insights we have accumulated over the years to affect systemic change. To achieve this, we publish research reports which expose the causes of migrant worker exploitation; give evidence to parliamentary inquiries; raise awareness with policy makers; and secure media coverage to garner public support.

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 2024

ACHIEVEMENTS AND PERFORMANCE

Last year Work Rights Centre has continued to grow as an organisation, and has made several milestone achievements in our three key areas of activity: (A) Legal advice, (B) Research and Policy Influencing, and (C) Communications.

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

Outcomes from activities: Our legal advisers assist people who are in or at risk of precarious work to access fair and lawful employment, secure their immigration status, and exercise their rights. In terms of outcomes, we aim that 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, and that those whose rights were breached obtain remedy. Resolution of immigration 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.
- *Immigration:* beneficiaries who secured their immigration status (e.g. obtained EUSS).
- *Employability:* beneficiaries took up employment; self-employment; volunteering; ESOL training.
- *Attitudes:* beneficiaries feel more confident in understanding their employment rights, their immigration status, and looking for jobs.

Achievements during the reporting period:

Legal Advice Provision

1. We supported 820 clients challenging poverty with advice on employment rights, immigration or employability. Most have found us through word of mouth or our website.
2. In Employment Rights we answered 405 queries. As in previous years, unpaid wages and dismissals were the primary issues faced by our client. We were also able to support a broader and more complex spectrum of cases in more depth, including complex discrimination and victimisation cases. We did this through representation of clients in the Employment Tribunal process, from the submission of the ACAS Early Conciliation notification to connecting clients with barristers for final hearings. We are also proud to have recovered £65,427 for our clients. The impact of our employment rights work also goes far beyond financial compensation. On many occasions, clients sought our support to challenge unfair dismissals or redundancy processes.
3. In Immigration we supported 361 clients. The majority of reported issues were with making applications for immigration status, as well as supporting people in understanding their eligibility for immigration status, and their rights and responsibilities. Most of those we helped contacted us with queries either about the Settled or Pre-settled EUSS status, the Family Visa (including Family Reunion) or the Homes for Ukraine Scheme.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2024

4. We supported 189 clients with queries around their employability. This included providing information about job search strategies, as well as support with CV and cover letter writing.
5. Of those who responded to the client satisfaction monitoring questions:
 - 97% reported feeling more confident in understanding their employment rights.
 - 98% would recommend the Work Rights Centre, and 89% were either satisfied or very satisfied with our services
 - 37% got a new job after we assisted them, and 50% got a job interview after we assisted them.
6. Additionally, we delivered an impactful training programme to a group of 15 small migrant run charities and grassroots organisations, to build sector capacity for providing employment legal advice. With funding from the Greater London Authority (GLA), we delivered an extensive training programme in employment law, second tier employment legal advice, as well as convening a Community of Practice of advisers working with migrant workers. This programme received excellent feedback: the overwhelming majority of participants rated the quality of information and knowledgeability of instructors as 5/5, and a third had already applied the material covered by the time they completed the five-week course.

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 affect systemic change through research and policy influencing. In 2023/24, with further growth of our team to include a Data and Community Research Officer, we have been able to significantly increase our capacity to conduct research and data analysis to produce the evidence-based recommendations needed to address poverty and social immobility at systemic level.

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. Speaking and presenting opportunities.
5. Longer term we are looking for strategic policy change at a local or national level.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2024

Achievements during the reporting period:

Our key output was the research report on The systemic drivers of migrant worker exploitation in the UK. Drawing on over 40 case studies, interviews with caseworkers, and policy analysis, the report finds that migrant labour exploitation risks turning into a national crisis, unless changes are urgently made to the immigration and labour enforcement system. The report has been the result of several months of research, and we are grateful to have received feedback from an expert advisory board comprising immigration and employment barristers and academics. We are pleased that it has received media coverage, including the Guardian, the Times, and on the influential Free Movement blog.

Several of our proposals for national policy change are now echoed by the Independent Anti-Slavery Commissioner, ICIBI, and the Labour party. This includes calls to give workers more time to change sponsors, and institute a Single Enforcement Body (SEB).

In addition to the report, the organisation remained active in the following policy areas:

1. Employment justice - including evidence submission to the submission to the Ministry of Justice's Employment Tribunal fees consultation.
2. Sponsored care workers - including written evidence to the ICIBI's inquiry into the immigration system as it relates to the social care sector, and especially those working in the UK on the Health and Care visa. We also significantly contributed to the investigation of the exploitation of care workers by the media, including extensive publication by the Bureau of Investigative Journalists.
3. Sponsored seasonal workers - including oral evidence to the House of Lords Horticultural Sector Committee on the Seasonal Worker Scheme visa, provided multiple evidence submissions to Migration Advisory Committee's Seasonal Worker visa inquiry and DLME's Call for Evidence on the Labour Market Enforcement Strategy 2024/25.
4. Refugees and asylum seekers - following the sudden changes to the Ukraine Visa schemes in February 2024, together with ILPA we submitted Joint Evidence to the Secondary Legislation Scrutiny Committee for its consideration of the Statement of Changes to the Immigration Rules.

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 three 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. Thirdly, our communications efforts will support our policy influencing by contributing to prioritisation of key issues we advocate for among policymakers.

Performance Measures:

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

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2024

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 The Times, television appearance on ITV, and radio appearances on LBC, BBC Radio4 World, and the Times Radio) and developed good relationships with new journalists (e.g. The Bureau for Investigative Journalism).
2. Produced accessible legal information and resources, including on the changes to the Ukraine schemes, and Health and Care Worker visas.
3. Boosted our social media presence; for example, increasing our Twitter / X following by over 30%. We increased our newsletter sign ups by 20%, and achieved over 99,000 page views on our website during this time period, which is a growth of 147% on the previous year.

FINANCIAL REVIEW

In the last financial year the charity expenses have increased by over 50% from £365,690 in 2021/22 to £565,731 in 2022/23. The funds were used largely to support our expanding team in London, including staff salaries, social security payments and rent. The increase in payroll costs was due to the expansion of hours of Senior Communications Officer and Deputy CEO to full-time, as well as the new posts of Data and Community Research Officer, and Finance Manager. There was also a significant new cost consisting of payments to project partners.

The charity income has grown from £397,069 in 2022/23 to £575,285 in 2023/24. Earned income has decreased, but we have been able to significantly grow our restricted and unrestricted grant income.

However, gifts, grants and donations remain the principal source of income for the charity. We have raised a mix of large, medium and small grants from a variety of funders including City Bridge Trust, Henry Smith Charity, Justice Together, National Lottery Community Fund, Paul Hamlyn Foundation, and Tudor Trust. We end this year with a small surplus of £9,553.

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, with a current goal of 5 months' or base running costs. At the year end, this equated to £103,117.

Over the last financial year the charity's unrestricted reserves increased slightly from £131,007 at the end of March 2023 to £146,314. This amount is above our minimum reserves policy, and we have set a strong budget for using the unrestricted funds in the coming year.

TRUSTEES' ANNUAL REPORT
for the year ended 31 March 2024

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 adoption of the going concern basis can be found in the Finance Policies.

Approval

This report was approved by the Trustees on 5-SEPT-2024 and signed on its behalf by:



Robert McNeil
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 2024 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: 19 November 2024

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 March 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
INCOME FROM							
Gifts, grants and donations	2	90,990	350,725	441,715	43,477	341,821	385,298
Charitable activities		4,883	128,687	133,570	11,771	-	11,771
TOTAL INCOME		95,873	479,412	575,285	55,248	341,821	397,069
EXPENDITURE ON							
Gross salaries		56,469	396,696	453,165	43,477	261,223	304,700
Employer's NI		-	27,080	27,080	-	15,811	15,811
Employer's Pension		-	10,188	10,188	-	6,121	6,121
Other employee benefits		-	-	-	70	926	996
Non-payroll staff costs		9,360	3,915	13,275	9,464	1,567	11,031
Governance		4,595	7,065	11,660	2,135	2,704	4,839
Rent		-	10,500	10,500	1,350	5,600	6,950
Web and IT		3,487	7,353	10,840	3,533	3,062	6,595
Publicity		470	399	869	771	555	1,326
Other expenses		1,806	988	2,794	1,055	2,358	3,413
Banking fees & Finance costs		262	76	338	28	859	887
Project Partners		873	20,905	21,778	-	-	-
Independent Examiner's fee		840	-	840	840	-	840
Amortisation		397	-	397	397	-	397
Depreciation		2,007	-	2,007	1,784	-	1,784
TOTAL EXPENDITURE		80,566	485,165	565,731	64,904	300,785	365,690
Transfers between funds	8	-	-	-	(2,095)	2,095	-
NET MOVEMENT IN FUNDS		15,307	(5,753)	9,554	(11,751)	43,131	31,379
RECONCILIATION OF FUNDS							
TOTAL FUNDS AT 1 APRIL 2023		131,007	44,256	175,263	142,758	1,126	143,884
TOTAL FUNDS AT 31 MARCH 2024		146,314	38,503	184,817	131,007	44,257	175,263

All incoming resources and outgoing resources derive from continuing activities.

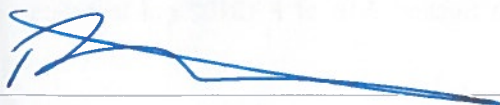
WORK RIGHTS CENTRE (WORC)
(Registered charity no. 1165419)

BALANCE SHEET
As at 31 March 2024

	Notes	£	2024 £	£	2023 £
FIXED ASSETS					
Intangible assets: CRM	5		2,513		2,910
Tangible assets			3,401		2,979
			<u>5,914</u>		<u>5,889</u>
CURRENT ASSETS					
Trade debtors		200		60,000	
Other debtors: prepayments		3,454		2,941	
Cash at bank and in hand		227,614		191,010	
CREDITORS: amounts falling due within one year	7	(52,365)		(84,577)	
NET CURRENT ASSETS			<u>178,903</u>		<u>169,374</u>
NET ASSETS			<u>£ 184,817</u>		<u>£ 175,263</u>
FUNDS					
Restricted funds	8		38,503		44,256
General fund (unrestricted)	8		146,314		131,007
TOTAL FUNDS			<u>£ 184,817</u>		<u>£ 175,263</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 5-SEPT-2024 and signed on their behalf by:-



Robert McNeil
Chair

The annexed notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

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 2024 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 2024 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 2024

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 2024

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

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
AB Charitable Trust	22,000	-	22,000	-
Blue Thread	25,500	-	25,500	25,000
Brent Advice Fund	-	-	-	6,347
City Bridge Trust	-	49,880	49,880	50,658
European Social Fund	-	-	-	7,998
Henry Smith Charity	-	60,000	60,000	-
Justice Together	-	37,885	37,885	68,115
National Lottery Community Fund	-	70,709	70,709	71,830
Network for Social Change	-	14,583	14,583	-
Paul Hamlyn Foundation	-	70,000	70,000	-
Strategic Legal Fund	-	6,165	6,165	6,165
The Alan & Babette Sainsbury Charitable Fund	-	11,503	11,503	8,497
Tolkien Trust	-	30,000	30,000	20,000
Trust for London	-	-	-	66,600
Greater London Authority	-	-	-	8,611
Tudor Trust	40,000	-	40,000	42,000
Other donations	3,490	-	3,490	3,477
	£ 90,990	£ 350,725	£ 441,715	£ 385,298

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

2023

	<i>Unrestricted Funds 2023 £</i>	<i>Restricted Funds 2023 £</i>	<i>Total Funds 2023 £</i>
<i>Blue Thread</i>	-	25,000	25,000
<i>Brent Advice Fund</i>	-	6,347	6,347
<i>City Bridge Trust</i>	-	50,658	50,658
<i>Strategic Legal Fund</i>	-	6,165	6,165
<i>Justice Together</i>	-	68,115	68,115
<i>National Lottery Community Fund</i>	-	71,830	71,830
<i>The Alan & Babette Sainsbury Charitable Fund</i>	-	8,497	8,497
<i>European Social Fund</i>	-	7,998	7,998
<i>Tolkien Trust</i>	-	20,000	20,000
<i>Trust for London</i>	-	66,600	66,600
<i>Greater London Authority</i>	-	8,611	8,611
<i>Tudor Trust</i>	40,000	2,000	42,000
<i>Other donations</i>	3,477	-	3,477
	£ 43,477	£ 341,821	£ 385,298

3. STAFF COSTS AND NUMBERS

	<i>Unrestricted Funds 2024 £</i>	<i>Restricted Funds 2024 £</i>	<i>Total Funds 2024 £</i>	<i>Total Funds 2023 £</i>
Gross salaries	56,469	396,696	453,165	304,700
Employer's NI	-	27,080	27,080	15,811
Employer's Pension	-	10,188	10,188	6,121
TOTAL STAFF COSTS	£ 56,469	£ 433,964	£ 490,433	£ 326,632

The average weekly number of staff on a head count basis was 16 (2023 - 14).

No staff received payments in excess of £60,000 (2023 - the same).

The total employee benefits of the key management personnel were £91,828 (2023 - £83,107).

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

4. TRUSTEES AND RELATED PARTIES

During the year, no trustees received payments for services provided to the charity (2023 - the same).

No trustees were reimbursed for expenses incurred on the charity's behalf (2023 - the same).

5. INTANGIBLE FIXED ASSETS

	CRM
Cost	
At 1 April 2023	3,968
Additions	-
Disposals	-
At 31 March 2024	<u>£ 3,968</u>
Amortisation	
At 1 April 2023	1,058
Provided during the year	397
On disposals	-
At 31 March 2024	<u>£ 1,455</u>
Net book value	
At 31 March 2024	<u>£ 2,513</u>
At 31 March 2023	<u>£ 2,910</u>

6. TANGIBLE ASSETS

	Office equipment
Cost	
At 1 April 2023	7,187
Additions	2,429
Disposals	-
At 31 March 2024	<u>£ 9,616</u>
Depreciation	
At 1 April 2023	4,208
Provided during the year	2,007
On disposals	-
At 31 March 2024	<u>£ 6,215</u>
Net book value	
At 31 March 2024	<u>£ 3,401</u>
At 31 March 2023	<u>£ 2,979</u>

WORK RIGHTS CENTRE (WORC)
(Registered company no. , registered charity no. 1165419)

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2024

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
	£	£
Trade creditors	90	-
Social security and other taxes	12,483	8,182
Holiday pay	-	5,329
Pensions	2,409	1,900
Accruals	4,839	890
Deferred grant income	32,544	68,276
	£ 52,365	£ 84,577

8. STATEMENT OF FUNDS

	Brought Forward	Incoming Resources	Resources Expended	Transfers & Gains / Losses	Carried Forward
	£	£	£	£	£
Restricted project funds:					
A&BS Charitable Fund	587	11,503	(5,979)	-	6,111
Blue Thread	6,385	-	(6,385)	-	-
City Bridge Trust	11,270	49,880	(54,226)	-	6,924
Greater London Authori	8,611	128,687	(129,388)	-	7,910
Henry Smith Charity	-	60,000	(61,790)	-	(1,790)
Justice Together	(1,766)	37,885	(36,119)	-	-
National Lottery					
Community Fund	10,657	70,709	(76,097)	-	5,269
Network for Social					
Change	-	14,583	(6,573)	-	8,010
Paul Hamlyn					
Foundation	-	70,000	(68,702)	-	1,298
Strategic Legal Fund	3,077	6,165	(9,242)	-	-
Tolkien Trust	3,435	30,000	(28,664)	-	4,771
Tudor Trust Mental					
Health	2,000	-	(2,000)	-	-
Total restricted funds	44,256	479,412	(485,165)	-	38,503
Unrestricted fund	131,007	95,873	(80,566)	-	146,314
Total funds	£ 175,263	£ 575,285	£ (565,731)	£ Nil	£ 184,817

At the year-end, the Henry Smith Charity fund had a negative closing balance of £1,790, 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 2024

STATEMENT OF FUNDS - CONTINUED
2023

	<i>Brought Forward</i> £	<i>Incoming Resources</i> £	<i>Resources Expended</i> £	<i>Transfers & Gains / Losses</i> £	<i>Carried Forward</i> £
Restricted 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: EDI L	1,250	-	(1,250)	-	-
Waltham Forest: Support for Vulnerable Citizens	9,920	-	(9,920)	-	-
	<u>1,126</u>	<u>341,821</u>	<u>(300,786)</u>	<u>2,095</u>	<u>44,256</u>
Unrestricted fund	<u>142,758</u>	<u>55,248</u>	<u>(64,904)</u>	<u>(2,095)</u>	<u>131,007</u>
Total funds	<u>£ 143,884</u>	<u>£ 397,069</u>	<u>£ (365,690)</u>	<u>£ Nil</u>	<u>£ 175,263</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Intangible fixed assets	2,513	-	2,513	2,910
Tangible fixed assets	2,742	659	3,401	2,979
Current assets	193,424	37,844	231,268	253,951
Creditors due within one year	(52,365)	-	(52,365)	(84,577)
	<u>£ 146,314</u>	<u>£ 38,503</u>	<u>£ 184,817</u>	<u>£ 175,263</u>