
OLIVE PATHWAY
(A charitable company limited by guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

OLIVE PATHWAY
(A charitable company limited by guarantee)

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE PERIOD ENDED 31 MARCH 2024**

Trustees	Maulbrey Mugani, Trustee Allishia Fungai Mahovo, Trustee Rachel Fundisi, Trustee
Company registered number	09266897
Charity registered number	1168234
Registered office	Alderman Gatley House Office 10 1st Floor Hale Top Manchester M22 5RQ
Accountants	GIL Accountancy Services 177 Ballens Road Chatham Kent ME5 8PG

OLIVE PATHWAY
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TRUSTEES' REPORT
FOR THE PERIOD ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of the OLIVE PATHWAY for the 31 March 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

● Policies and objectives

The charity's main objectives are:

1. the relief of emotional distress and suffering and the preservation and protection of the mental, and physical health amongst ethnic minorities families who have suffered or are exposed to domestic violence in particular (but not limited to) the provision of services, information and support.
2. the advancement of education of the public, in particular but not exclusively, by the provision of workshops on the fundamental effects and consequences of domestic violence.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

● Activities undertaken to achieve objectives

From April 2023 to March 2024, Olive Pathway, in collaboration with various partners and stakeholders, organised a series of impactful activities and events aimed at addressing gender-based violence and empowering women. These included conferences that brought together experts and advocates to discuss effective strategies for prevention and support, as well as seminars focusing on educational outreach and awareness-raising in local communities. Celebrations were held to honour the resilience of survivors and promote solidarity among women, while focus groups provided a safe space for participants to share their experiences and insights, enhancing the development of our specialist support services. Through these initiatives, Olive Pathway and its partners fostered a collaborative environment dedicated to combating gender-based violence and uplifting women in society.

1. The Lotus Hub: proud partner of four organisations in Greater Manchester – SAHELI, WARAA, NESTAC and Safety for Sisters providing specialist support and a helpline for domestic violence to women on No Recourse to Public Funds (NRPF) and emergency accommodation, food hampers, counselling and language translation. This project is funded by the Home Office for two years ending 31st March 2025.
2. Cost of Living Crisis Support- Focus Groups for women and families, victims and survivors of GBV, unemployed and on NRPF struggling with basic needs and to pay for utility bills.
3. Annual International Women's Day Celebration 2024: United Nations Theme- Invest In Women:- Accelerate Progress- Achieving gender equality and women's well-being in all aspects of life is more crucial than ever if we want to create prosperous economies and a healthy planet.
4. Ongoing collaboration with "Sensitive MCR" raising awareness tackling domestic abuse and intimate partner violence within BAME community.

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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2024

Objectives and activities (continued)

5. Gender Based Violence Campaign discussing and raising awareness regarding BAME community and maternity issues in the system, tackling ethnic inequalities regarding mental health DV services with local faith communities.
6. Greater Manchester- Is This OK launch: Mayor of Greater Manchester, Andy Burnham, launched a public engagement campaign aimed at men and boys – challenging their behaviours to tackle sexual harassment of women and girls in public spaces. Olive Pathway participated and engaging in discussion and participating to raise awareness regarding interlinked connection between domestic abuse.
7. Mama Monthly Partnership meetings engagement and participation to collaborate with the mental health services for domestic abuse victim and survivors specialised with BAME community needs.
8. GMP Staff Training Organising and participating sharing the voice of our domestic abuse and gender-based violence victims and survivors' issues and problems regarding immigrations problems and Criminal justice system.
9. Domestic Abuse & Immigration- Spousal VISA Workshop for Gender-Based Violence Campaign and Awareness month- focused on raising more awareness on advocacy and support available and multi-agencies such as the Greater Manchester Immigration Aid Unit- GMIAU
10. Safe and Together Institute training focus on combating community attitudes towards domestic abuse, creating and strengthening communities.
11. Collaborating with Greater Manchester Combined Authority Project Lived Experience Reference Group Engaging in supporting local communities and charities working together to combat the issues of a women Domestic violence.
12. Christmas Hampers for women and children, victims and survivors of domestic abuse and gender-based violence and cost of living crisis living in temporary accommodations with limited resources.
13. Art Workshop- Sip and Paint Workshop/ Exhibition- organised this event for women victims and survivors of GBV, to engage in various art activities, build their confidence, develop and enhance their skills in a safe space.
14. National Suicide Prevention Day to raise more awareness and how it can be interlinked with intimate partner and gender-based violence against women and girls.
15. Black History Month Celebration 2024 with Mama Health and Poverty Partnership partner organisations.
16. Collaboration with Prosper Life Initiative virtual course supporting victim of Financial Abuse- awareness on financial abuse and debt management sessions for women.
17. Domestic Violence Awareness Month, sharing Support for women with disability and children with autistic needs collaborating with Sensitives Wythenshawe charity.
18. 16 DAYS ACTIVISM of Gender Based Violence (GBV)- Theme:" Invest to Prevent Violence against Women & Girls" – we focused on raising more awareness and the importance of investing sufficient resources to the right services.
19. Olive Pathway is partner member of Mama Health and Poverty Partnership (MHaPP) and has been involved many events and activities organised by MHaPP and partner organisations throughout the year.

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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2024

(continued)

● **Main achievements of the Charity**

Olive Pathway strongly values engagement, networking, collaborative working and we continue to work effectively with many other local women organisations, Greater Manchester GBV Board, Women and Girls Equality Panel, Victims Resilience groups, professionals, social workers, teachers, child protection officers, police, council housing teams, churches, through various professionals, safeguarding strategy meetings.

This year Olive Pathway takes pride in being one of the partner members amongst other four organisations namely, Safety 4 Sisters, SAHELI, NESTAC, WARAA working together and delivering a two-year project named the LOTUS HUB funded by the Home Office supported and working alongside with the greater Manchester Combined authority (GMCA). The LOTUS HUB is focusing on support provision for women on marginalised, vulnerable women on NRPF within the Greater Manchester and Olive Pathway brings on specialist culturally sensitive and trauma informed support services.

This year, 98% of the women we supported at Olive Pathway reside from a wide range of communities including Asian African and ethnic minorities across Greater Manchester ten (10) boroughs with various cultural and religious needs and the 2% were women either relocated from as far as London, Birmingham and Wales. We supported women virtually and face-face support and some women on private/closed social media groups, some who relocated from other parts of United Kingdom (UK) because of Gender based Violence (GBV) and Domestic Abuse (DA). These women's age groups ranged from 19-63yrs, some married, single, living with a partner, with sexual orientation of heterosexual and from the LGBT community. Majority of the women we supported were from the black communities 93% and about 7% were from other ethnic minorities which included women from Pakistan and Indian communities.

Our service-users continued to participate in various and ongoing focus groups, conferences, seminars, workshops and in discussion-based workshops for women related issues in their various community. Hence, this promotes the senses of belonging, representation, reassurance and enables them to build trust and relationships which then encourages and educates them on how to safely seek support and the best ways on how to resolve any similar issues they may encounter in future.

Olive Pathway main objective is to continue with involving and working collaboratively with all the community stakeholders, create a lot of awareness on Domestic Abuse and GBV within the BME communities. We continuously use every networking opportunity to share knowledge on the importance seeking support from professionals and to point out local services available for women victims and survivors. Our Domestic Abuse Cultural Champions (DACC) have been proactive throughout the year and effectively raising a lot of awareness in their local communities, encouraging women in danger or experiencing DV or GBV to report to relevant authorities and seek support and we have received significant self-referrals and some positive contacts from soe faith and community leaders as a result.

We continued to raise awareness on all issues associated with Gender based Violence and Domestic Abuse especially the intimate partner violence which we identified as the most dominant contributory factors and common theme for this year. There are other themes of GBV which we identified around the women who had recently migrated to the UK on spousal visa, most of these women reported cases of GBV, intimidate partner violence, threats, intimidation, coercion, destitution, and we received referrals from the Police, Social Services, Schools, Local Authorities, Faith Leaders, other Voluntary sector organisations, and other multi-agencies.

We focused on ensuring effective service delivery to all women victims and survivors of GBV and DA we encountered through and ensured robust provision of specialist and culturally sensitive support ranging from 1:1 Specialist Support sessions, Support with compiling supporting letters requested by the Home Office, Signposting to Immigration Aid Unit, Immigration Solicitors and other organisation depending with the individual's needs, support the women with engagement with police when reporting their cases and issuing statements and also with court hearings Outreach Support, Welfare Checks, Advocacy, Interpretation/ Translation, Life Coaching

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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2024

(continued)

and Mentoring. We found that most women preferred 1:1 Specialist Support sessions than the group sessions as group session had less attended and most women cancelled attendance either on the day of the planned group session or the day before. Most women expressed that they felt more confident and comfortable sharing their stories, journeys, issues, needs in a private space and enable them to build trust and rapport easier with the one person supporting them. We received a lot of verbal feedback from women who benefited from the support we delivered, and we continue to receive a lot of feedback with women we are still supporting. We identified a theme from this feedback which was that the specialist services we provide demonstrate a strong sensitive and cultural approach which is clearly unique from the other services these women had encountered with during their journey. Most women felt safer knowing that even though the services run from Monday – Friday, 9am to 5pm; they could still reach us through our out-of-hours emergency helpline if needed and had a robust safety plan in place if they needed to contact the emergency services such as the police, fire and ambulance services.

Our services maintained the holistic approach model throughout the year which focuses on assessing all issues concerning the woman in need of support by includes conducting robust initial risk assessments, needs assessments and safety planning at initial contact and visit. Followed by a structured plan of daily or weekly welfare checks on the woman, monitoring if the woman and her children (if she has any) are safe, attending to planned appointments, they have shelter, food, and can afford transport fares. We continue to support vulnerable women daily, requiring urgent accommodation support because of fleeing from DA and GBV and with No Recourse to Public Funds (NRPF) mostly and mainly because of pending and immigration cases with the home office not finalised and some women are under spousal visa and facing GBV. This year, we continued to with local councils, and again provided risk assessment conducted to evidence that the service-user needed emergency accommodation. However, and unfortunately, not every woman we referred for housing was provided with housing as there continues to be a serious lack of properties and high demand for housing. We resorted to sourcing accommodation for women from hotels, bed and breakfast as a temporary measure which again is quite expensive and not conducive environment for women to live in especially with children as they are not able to cook meals and the space is usually not comfortable for children. One major issue that has remained consistent with this first year of our project is the language barrier, we still receive women with severe language barriers, struggle to articulate their issues even to her professionals such as the police, GP and this massively affect their confidence. We managed to overcome this barrier through ensuring that we have a robust translation service in place through an organisation called (Clear Voice), a service that is instant, rapid, reliable, effective and consistent.

The Founder of Olive Pathway maintained a lot of commitment and engagement throughout the year and has contributed at various community with motivational speaking to raise more awareness through sharing her story as a survivor of GBV to events organised by the greater Manchester Police (GMP) as part of their staff training, other voluntary sectors and ,multiagency to encourage, empower, educate and give hope to other women victims and survivors of GBV and to educate professionals on how to effectively identify and address GBV related cases Olive Pathway's mission and objectives continue to focus on enhancing and improving the provision of the specialist services, and maintaining a robust framework, consistence, and rapid response approach to ensure effective and life-changing service delivery to all the women we support.

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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2024

(continued)

● **Compliments and feedback**

We continue to receive great compliments from the general public, community leader, faith leaders, stakeholders, and our service-users; verbally and through emails expressing that we are delivering the most effective and rapid service especially to women facing GBV when they are in crisis.

Olive Pathway managed to create and provide a safe space platform for women to share their issues without fear. Some women expressed that a safe space meant more than anything to them as they were afraid to share in other organisations due to fear that their issues will be shared in the community, and they will be stigmatised. Some women with sexual health issues because of GBV from ex-partners, benefited from learning that there were other confidential ways of seeking help and the medical attention and treatment they required which made a massive positive impact on their health and overall wellbeing as they were afraid of approaching services with the fear of being know that they have life threatening sexual health conditions.

In addition, some women met other women during group sessions, workshops and events and managed to make friends that they can now trust and feel safe to share their concerns to with. We have other women who enrolled onto our volunteering as they felt it is rewarding to help other women and they felt their situations have improved and they achieved significant progress. We celebrated these women during the International Women's Day (IWD) 2024.

Olive Pathway assisted a lot of women with resolving debt issues that had been accrued through previous relationships and as part of the financial abuse. We signposted some of the women to debt management teams and some had mobile phone bills that had been registered and taken in their names cancelled completely and needed not to worry about paying for those. We had some women who were completely hopeless and had been told by the abuser that they will never be granted the right to say in the UK and that if they leave the marriage, they will be deported back to country of origin but Olive Pathway assisted with support letters to the Home office and number of these women were successfully granted the Indefinite Leave to Remain through the Destitute Domestic Violence Concession (DDVC). We identified that whilst we supported women through our moving on plan and encourage them to consider education some had a lot of talent and skills and wanted to venture into various enterprising projects, and we effectively supported some of the women and brought it a business consultant to coach them and we can proudly say we now have a couple of women running their small businesses.

Olive Pathway remains committed and working effectively on several projects and activities commenced in 2023, 2024 and ongoing. We have yielded a lot of positive results beneficial to our services and service-users.

Financial review

● **Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. 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.

● **Reserves policy**

The Charity seeks to maintain reserves which match any obligation, such as to employees, and to ensure sustainability beyond the next quarter. The target is to build and maintain unrestricted reserves equating to three months normal expenditure.

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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2024

● **Financial results**

Total receipts during the year was £175,902 (2023: £147,056). Total expenditure for the year was £125,404 (2023: £94,604). The detailed breakdown of the accounts can be found in the accompanying SOFA, balance sheet and notes.

Structure, governance and management

● **Constitution**

OLIVE PATHWAY is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

● **Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

Plans for future periods

Olive Pathway continues to work towards securing sustainable funds to develop and achieve the following proposed and outstanding projects targeted as per our 5year Strategic Plan 2020-2025 and the following projects:

- Entrepreneurship workshop Olive Pathway service users to start a business or who already have a business and need support with coaching and finances. We at Olive Pathway will arrange a GIS (Group Information Session) and further strategy will be developed on how to support women in BAME community to be financially independent.
- Moving On: Person-Centred Coaching Sessions which will be delivered on a 1:1 basis and will aim to address service users issues and come up with a plan around going back to college or university or looking for a job and starting a small business.
- Developing Bespoke Training Packages on Domestic Abuse and GBV for BME communities
- Specialist Supported Accommodation for Victims and Survivors of Domestic Abuse and GBV (Temporary and Long-Term)
- Growth and Expansion of our Specialist Services in other locations, Nationally and Internationally
- Organise more campaign events Nationally and Internationally which will aim to eradicate Domestic Abuse and GBV.

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TRUSTEES' REPORT (CONTINUED)
FOR THE PERIOD ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 22 January 2025 and signed on their behalf by:



Rachel Fundisi
(Chair of Trustees)

OLIVE PATHWAY
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INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 31 MARCH 2024

Independent Examiner's Report to the Trustees of OLIVE PATHWAY ('the Charity')

I report to the charity Trustees on my examination of the accounts of the Charity for the period ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the Charity (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



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Dated: 22 January 2025

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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE PERIOD ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	-	175,902	175,902	142,356
Other trading activities	4	-	-	-	4,700
Total income		-	175,902	175,902	147,056
Expenditure on:					
Charitable activities	5	1,217	124,186	125,404	94,604
Total expenditure		1,217	124,186	125,403	94,604
Net movement in funds		(1,217)	51,716	50,499	52,452
Reconciliation of funds:					
Total funds brought forward		54,866	-	54,866	2,414
Net movement in funds		(1,217)	51,716	50,499	52,452
Total funds carried forward		53,649	51,716	105,365	54,866

The Statement of Financial Activities includes all gains and losses recognised in the period.

The notes on pages 13 to 21 form part of these financial statements.

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REGISTERED NUMBER: 09266897

BALANCE SHEET
AS AT 31 MARCH 2024

		31 March 2024 £	30 March 2023 £
Fixed assets	Note		
Tangible assets	10	-	1,007
		-	1,007
Current assets			
Cash at bank and in hand		113,879	62,571
		113,879	62,571
Creditors: amounts falling due within one year	11	(8,514)	(8,712)
Net current assets		105,365	53,859
Total assets less current liabilities		105,365	54,866
Net assets excluding pension asset		105,365	54,866
Total net assets		105,365	54,866
Charity funds			
Restricted funds	13	51,716	-
Unrestricted funds	13	53,649	54,866
Total funds		105,365	54,866

The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the period in question in accordance with section 476 of Companies Act 2006.

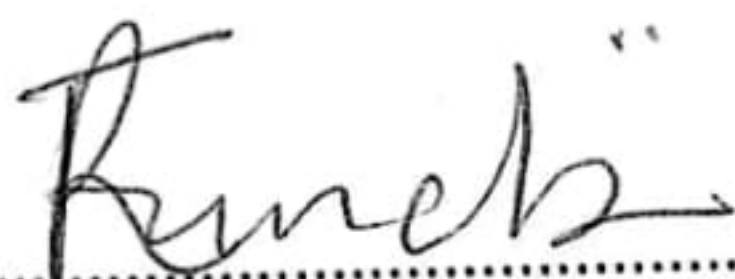
The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 22 January 2025 and signed on their behalf by:

OLIVE PATHWAY
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BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024



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Rachel Fundisi
(Chair of Trustees)

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The notes on pages 13 to 21 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

1. General information

OLIVE PATHWAY is a registered charity, number 1168234, and is constituted under a Memorandum of Association.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

OLIVE PATHWAY meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Computer equipment	- 25% Straight line
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2.5 Cash at bank and in hand

Cash at bank and 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.

2.6 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.7 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.8 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the period.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives 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 or which have been raised by the Charity for particular purposes. The costs 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.

3. Income from donations and legacies

	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Grants	175,902	175,902	142,356

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Other charitable activities and donations	-	-	4,700

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024**

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Direct costs - Activities	1,218	124,186	125,404	94,604
Other	(1)	-	-	-
	<u>8,823</u>	<u>85,781</u>	<u>94,604</u>	
<i>Total 2023</i>				

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Direct costs	122,430	2,974	125,404	94,604
Other - rounding difference	(1)	-	(1)	-
	<u>88,418</u>	<u>6,186</u>	<u>94,604</u>	
<i>Total 2023</i>				

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6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	32,004	32,004	5,998
Project management and support costs	28,340	28,340	23,406
Travel and subsistence	11,370	11,370	320
Rent and rates	12,960	12,960	13,674
Coaching and mentoring sessions	-	-	3,960
Computer software costs	418	418	418
Computer & IT Consumables	150	150	-
Insurance	-	-	219
Advertising and publicity	40	40	2,228
Training	8,594	8,594	8,816
Telephone	3,352	3,352	2,178
Professional fees	6,511	6,511	22,666
Family support	2,405	2,405	3,558
Volunteer costs	16,285	16,285	977
	<u>122,429</u>	<u>122,429</u>	<u>88,418</u>

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Depreciation	1,007	1,007	1,283
Printing, postage and stationery	-	-	993
Professional fees	1,000	1,000	2,000
Bank charges	170	170	140
Other office costs	797	797	1,770
	<u>2,974</u>	<u>2,974</u>	<u>6,186</u>

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7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,000 (2023 - £1,000).

8. Staff costs

	2024	<i>2023</i>
	£	£
Wages and salaries	31,031	5,929
Social security costs	796	-
Contribution to defined contribution pension schemes	177	69
	32,004	5,998

The average number of persons employed by the Charity during the period was as follows:

	2024	<i>2023</i>
	No.	No.
Staff	1	1

No employee received remuneration amounting to more than £60,000 in either year.

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9. Trustees' remuneration and expenses

During the period, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the period ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

10. Tangible fixed assets

	Computer equipment £
Cost or valuation	
At 31 March 2023	5,133
At 31 March 2024	5,133
Depreciation	
At 31 March 2023	4,126
Charge for the period	1,007
At 31 March 2024	5,133
Net book value	
At 31 March 2024	-
At 30 March 2023	1,007

11. Creditors: Amounts falling due within one year

	31 March 2024 £	30 March 2023 £
Pension fund loan payable	-	197
Other creditors	7,514	7,515
Accruals and deferred income	1,000	1,000
	8,514	8,712

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**NOTES TO THE FINANCIAL STATEMENTS
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12. Financial instruments

	31 March 2024 £	<i>30 March 2023 £</i>
Financial assets		
Financial assets measured at fair value through income and expenditure	113,879	<i>62,571</i>

Financial assets measured at fair value through income and expenditure comprise cash at bank.

13. Statement of funds

Statement of funds - current period

	Balance at 31 March 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted funds				
General Funds - all funds	54,866	-	(1,217)	53,649
Restricted funds				
Restricted Funds - all funds	-	175,902	(124,186)	51,716
Total of funds	54,866	175,902	(125,403)	105,365

Statement of funds - prior period

	<i>Balance at 1 March 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 March 2023 £</i>
Unrestricted funds				
General Funds - all funds	<i>2,414</i>	<i>147,056</i>	<i>(94,604)</i>	<i>54,866</i>

14. Pension commitments

The group operates a defined contribution pension scheme. The assets of the scheme are held separately

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14. Pension commitments (continued)

from those of the group in an independently administered fund. The pension cost charge represents contributions payable by the group to the fund and amounted to £177 (2023 - £340). £Nil (2023: £197 outstanding contributions were payable to the fund at the balance sheet date.