

Company registration number: 09304012

Charity registration number: 1171433

Protection Approaches

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 30 November 2022

Thompson Jenner LLP
Independent Examiner
1 Colleton Crescent
Exeter
Devon
EX2 4DG

Protection Approaches

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Protection Approaches

Reference and Administrative Details

Trustees	Marsha Bertie-Small Amy Drake Claire Fyfe Jacqueline Geis Mariko Hayashi Joanna Henderson
Charity Registration Number	1171433
Company Registration Number	09304012
	The charity is incorporated in England and Wales.
Registered Office	Edinburgh House 170 Kennington Lane London SE11 5DP
Independent Examiner	Thompson Jenner LLP Independent Examiner 1 Colleton Crescent Exeter Devon EX2 4DG

Protection Approaches

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 30 November 2022.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Marsha Bertie-Small
	Amy Drake
	Claire Fyfe
	Jacqueline Geis (appointed 26 May 2022)
	Mariko Hayashi
	Joanna Henderson
	Will Martindale (Resigned 5th December 2022)

Our Aim

Protection Approaches aims to promote and defend the human rights of peoples around the world (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) who are violently targeted because of their identity by all or any of the following means:

- Monitoring abuses of human rights;
- Research into human rights issues;
- Educating the public about human rights;
- Providing technical advice to government and others on human rights matters;
- Contributing to the sound administration of human rights law;
- Commenting on proposed human rights legislation;
- Raising awareness of human rights issues;
- Promoting public support for human rights;
- Promoting respect for human rights among individuals and corporations;
- International advocacy of human rights; and
- Eliminating infringements of human rights.

Our Mission and Goals

Protection Approaches works to change how the world views identity-based violence - and by so doing, change the way we respond to and prevent it. We seek a world where everyone accepts and respects each other, regardless of identity. We are dedicated to doing the hard work necessary to make this vision a reality.

Protection Approaches

Trustees' Report

The Charity's strategic plan propels our work and evolution, driving three goals that continue and build on our past achievements; changing the way people define and prevent identity-based violence; challenging and dismantling structural prejudice, discrimination and inequality; and achieving and sustaining operational excellence.

Our values:

- Justice is at the heart of human dignity and rights
- Identity-based violence comes in many forms, each rooted in the same set of causes
- Identifying and understanding what drives identity-based violence is central to preventing it
- Building strong, resilient, and inclusive societies requires challenging structural discrimination and inequality
- We have a collective and individual responsibility to protect those at risk of violence
- Governments have a fundamental duty to challenge and prevent identity-based violence no matter where it occurs or how it manifests

Our commitment to these values drives not only what we do but also how we do it.

Our Approach:

No matter where it takes place and no matter whom it targets, every act of identity-based violence is a manifestation of the deadly idea that some lives are more valuable than others. For that reason, Protection Approaches believes that a spectrum of harms - including hate crime, violent extremism, and mass atrocities - should be seen as a shared global crisis: the targeting of individuals or groups solely because of who they are, what they believe, or who they love.

By emphasising the common attributes of different forms of identity-based violence, Protection Approaches has helped change the conversation on how to challenge, respond to, and prevent it. In the process, we have helped encourage a better appreciation of the shared responsibility to prevent all forms of identity-based attacks, whether by States, militia groups, terrorist organisations, racist gangs, or prejudiced individuals.

Our programmes support those affected by identity-based violence, challenge those responsible for it, and encourage those in a position to prevent it.

- Our **community initiatives** support marginalised socio-economic, ethnic, religious and cultural groups explore their perceptions and experiences of prejudice, discrimination, and identity-based violence. We encourage community-led responses to hate crime - and the prejudice and marginalisation that can lead to such violence. We are breaking down barriers between victims and public officials, in the process helping to promote dialogue, encourage transparency, and strengthen community relationships.
- Our **education** team works with schools around Britain to develop and run programmes that equip students and teachers with the strategies they need to reject prejudice and violence. Our teacher training programmes help students and staff develop whole-of-school approaches to building a positive and inclusive culture both in the classroom and at home. We also work with national networks to ensure that schools are seen not only as formal places of learning but also as organic communities with shared values and interests.

Protection Approaches

Trustees' Report

- Our **advocacy** has encouraged the integration of 'prevention thinking' into decision-making and helped secure a new and public UK approach to atrocity prevention. Since 2015, we have worked across the political spectrum in the UK to push the government to become a global leader on preventing all forms of identity-based violence. We will continue to work with our partners in civil society to improve understanding and strengthen implementation of timely, effective strategies that encourage the integration of prevention principles into UK trade, development, defence, foreign, and domestic policies.
- We undertake, commission, and coordinate **research** to ensure that the programmes we develop and implement are supported by evidence and in line with global best practices. We also commission national social attitude and public opinion surveys that inform our work and priorities. Our monitoring and reporting cover a wide range of urgent issues, including the growth of COVID-inspired hate crime; atrocity risks in Burundi, Cameroon, Myanmar, Sudan, and Syria; and increases in identity-based violence in post-Brexit Britain.
- We deliver bespoke **briefings and trainings** on the prediction and prevention of identity-based violence and mass atrocities for a wide range of audiences - including local, regional, and national and governments, political parties, parliamentary committees, civil servants, civil society organisations, and journalists - from around the world. We have provided everything from detailed briefings on impending or ongoing mass atrocities to big-picture trainings on how organisations and governments can implement more effective prevention strategies.

Public benefit

All Protection Approaches' charitable activities focus on the promotion and defence of the human rights of peoples around the world (as set out in the Universal Declaration of Human Rights and subsequent United Nations conventions and declarations) who are violently targeted because of their identity.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

1 December 2021 - 30 November 2022

December 2021 - November 2022 has been yet another challenging 12 months for the communities Protection Approaches works with in the UK and around the world, increasing the necessity and urgency of our model. Our 2021-22 financial year saw the Charity turnover significantly more than any single previous year - close to one million pounds (£961,223) - demonstrating the organisation's continued growth, success and consolidation.

Over the past year the Protection Approaches team has worked with and alongside local and community organisations in the United Kingdom; at a national level to help strengthen contributions by the state to help prevent identity-based violence in the UK and around the world; and at a global level to support and encourage multilateral change and thought leadership.

Protection Approaches

Trustees' Report

Our achievements have included:

Creating and leading a support structure for East and Southeast Asian victims of hate: During the period, Protection Approaches has led the creation On Your Side (www.onyoursideuk.org), a new nationwide support and reporting service for East and Southeast Asian victims of racism and/or other forms of hate. This service, funded by the Department for Levelling Up Housing and Communities, was designed, developed and is now being implemented with a consortium of 14 other organisations, 13 of which are East and Southeast Asian community partners. At seven of those organisations we are resourcing 14 Casework Advocates whose role it is to support victims of hate crime who use the service.

On Your Side Helpline Operators are available 24/7 via a freephone helpline to listen, find out more about what has happened and give support. Helpline Operators have received comprehensive training on how to listen to and offer support, including trauma-informed practice training from the Association of Psychological Therapies. This helps ensure that the service helps to prevent further harm or re-traumatisation. Our Casework Advocates are there to provide ongoing community-based support for as long as is needed. They're based in local East and Southeast Asian community groups and are trained in advocacy, mental health first aid, trauma-informed practice, safeguarding, cultural competency and hate crime awareness. They can help users find the appropriate support service, such as legal aid or mental health aid, and will be on your side if your case is being handled by the police or local authority.

Shining a spotlight on LGBTQI+ experience and vulnerabilities in atrocity crimes: Since mid-2020, Protection Approaches has developed a programme of work on LGBTQI+ risks and vulnerabilities in atrocity situations. This work combines research, consultation, advocacy and training to redress longstanding gaps in the conceptualisation and implementation of mass atrocity prevention. During this period the policy team published a major ideas paper to confront blind spots of LGBTQI+ rights, needs and expertise in mass atrocity prevention. The trustees would like to thank Jess Gifkins for her thought leadership and support to our team as part of this programme, and to Dean Cooper-Cunningham for his input into publications.

Promoting a joined up approach to the climate crises and prevention of identity-based violence: Climate collapse and its consequences represent the most pressing threats to the planet and to its populations. As the impacts of climate change worsen, existing trends of democratic backsliding and population movements will contribute to a crisis of identity-based violence, including mass atrocity crimes. Protection Approaches continues to expand our work to confront this threat nexus, seeking to leverage its expertise and networks towards a more joined up and strategic approach to climate work and the prevention of identity-based violence across local, national, and international environments.

Bringing a prevention-first approach to UK foreign policy: This work seeks to embed prevention thinking into the UK's international policy for 2030, specifically it seeks to secure a national atrocity prevention strategy; these objectives are grounded in and driven by our commitment to conflict prevention, sustainable peace and human security. Atrocity crimes have enormously destabilising effects on our global system, both in that their impact resonate around the world for years to come. Mass atrocities drive serious and organised crime, irregular arms proliferation, armed conflict, violent extremism and terrorism.

Protection Approaches

Trustees' Report

During this period Russia invaded Ukraine and began a widespread systematic attack that includes armed conflict and intentional use of mass atrocity crimes. Over the past year, Protection Approaches has sought to encourage a more comprehensive understanding of Russian malignancy and advocate a more consistent response from Ukraine's allies. In many ways, the United Kingdom has led the way in supporting the Ukrainian people and our team have provide technical support to different parts to government and other actors towards the prevention of further violence and immediate protection. Similar support has been provided related to country crises including Sudan, DRC, Myanmar, Afghanistan.

This year has seen significant and welcome progress on the development by the UK government in the creation of a new Mass Atrocity Prevention Hub, placing at the heart of the Foreign Office the commitment to challenge genocide, crimes against humanity, and war crimes. Our team have provided varied support, submissions of technical advice and research to the new UK Atrocity Prevention team over this period. Our day-to-day research and policy activities have included monitoring and responding to ongoing and emerging crises; convening the UK Atrocity Prevention Working Group; publishing reports, and working with the media.

Equipping communities: During this period the Protection Approaches Stronger Communities Team launched a nationwide rollout of two innovative and proven training programmes designed to equip communities to prevent identity-based violence. Through funding from the National Lottery Community Fund our team is working to deliver community builder training with hundreds of community members in towns and cities across England, supporting them over two days of training gain the skills and knowledge they need to lead community building projects and activities locally. Also funded by the Lottery Community Fund and the London Mayor, alongside our partners at Britain's East and Southeast Asian Network, our team is rolling out active bystander training with thousands of people across the country. Evaluation is showing a significant change in participant's ability to respond to identity-based harms when they encounter them for example before the training only 19% agreed or strongly agreed with the statement "I know what to do to when a hate incident is occurring to someone else" - this rose to 76% after the training.

The Trustees would like to thank the Protection Approaches staff for their hard work to ensure rising levels and risks of identity-based violence in the UK and abroad have remained on the policy agenda and that, as a result of their work, new programmes, funds, and strategies now exist to help contribute to identity-based violence prevention. Our team was able to secure important victories, to grow in size, and to adapt quickly to the extraordinary circumstances this period has brought. We are exceedingly proud of our strong staff team, led by Co-Executive Directors Kate Ferguson and Andy Fearn, for everything they have achieved in this past year. We are also grateful for the support of a network of exceptional consultants, honorary Fellows, partners and supporters.

Financial review

Policy on reserves

The charity, being mindful of Charity Commission guidance, aims to maximise the use of available funds for the benefit of the charity and therefore aim to retain a prudent level of unrestricted reserves, taking into consideration the running expenses and known liabilities of the charity, Protection Approaches aims to retain 3 months running costs of the organisation. As at 30th November 2022 Protection Approaches held reserves of £112,851 of which £65,756 were unrestricted.

Protection Approaches

Trustees' Report

Structure, governance and management

Nature of governing document

The charity is a company limited by guarantee and is governed by its Memorandum and Articles of Association incorporated on the 10 November 2014 and as amended by special resolution dated 22 November 2015 and as amended by special resolution registered at Companies House on 25 January 2017.

The organisation received charitable status on the 2 February 2017.

Recruitment and appointment of trustees

The charity may by ordinary resolution appoint a person who is willing to act as a Trustee.


The trustees may appoint a person who is willing to act as a Trustee.

During this period one new trustee was appointed (Jacqueline Geis).

Arrangements for setting key management personnel remuneration

The charity will pay trustees for the provision of services to the charity if this is considered in the best interest of the charity and will enable the charity to achieve its charitable objectives. Trustee remuneration is approved by the Board of trustees and further disclosure of the amounts paid to trustees during the year can be found in the accompanying notes to the financial statements.

The annual report was approved by the trustees of the charity on 08/08/23 and signed on its behalf by:


.....
Claire Fyfe
Trustee

Protection Approaches

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Protection Approaches 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), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

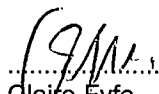
Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources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

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

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 08/08/23 and signed on its behalf by:


.....
Claire Fyfe
Trustee

Protection Approaches

Independent Examiner's Report to the trustees of Protection Approaches ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 November 2022.

Responsibilities and basis of report

As the charity's trustees of Protection Approaches (and also 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 Protection Approaches 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 your charity's accounts as 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.

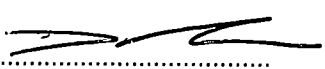
Independent examiner's statement

Since Protection Approaches 's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Chartered Certified Accountants, which is one of the listed bodies.

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 Protection Approaches 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.


.....
David Tucker FCCA
Independent Examiner
Association of Chartered Certified Accountants
1 Colleton Crescent
Exeter
Devon
EX2 4DG

Date: 10th August 2023

Protection Approaches

Statement of Financial Activities for the Year Ended 30 November 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	170,099	-	170,099
Charitable activities	4	<u>18,261</u>	<u>772,863</u>	<u>791,124</u>
Total income		<u>188,360</u>	<u>772,863</u>	<u>961,223</u>
Expenditure on:				
Charitable activities	5	<u>(170,702)</u>	<u>(781,122)</u>	<u>(951,824)</u>
Total expenditure		<u>(170,702)</u>	<u>(781,122)</u>	<u>(951,824)</u>
Net income/(expenditure)		<u>17,658</u>	<u>(8,259)</u>	<u>9,399</u>
Net movement in funds		17,658	(8,259)	9,399
Reconciliation of funds				
Total funds brought forward		<u>48,098</u>	<u>55,354</u>	<u>103,452</u>
Total funds carried forward	17	<u>65,756</u>	<u>47,095</u>	<u>112,851</u>

The notes on pages 14 to 26 form an integral part of these financial statements.

Protection Approaches

Statement of Financial Activities for the Year Ended 30 November 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

2021 Comparative Statement of Financial Activity

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	3,823	-	3,823
Charitable activities	4	15,460	235,141	250,601
Total income		19,283	235,141	254,424
Expenditure on:				
Charitable activities	5	(21,355)	(313,497)	(334,852)
Total expenditure		(21,355)	(313,497)	(334,852)
Net expenditure		(2,072)	(78,356)	(80,428)
Net movement in funds		(2,072)	(78,356)	(80,428)
Reconciliation of funds				
Total funds brought forward		50,170	133,710	183,880
Total funds carried forward	17	48,098	55,354	103,452

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for both periods is shown in note 17.

The notes on pages 14 to 26 form an integral part of these financial statements.

Protection Approaches
(Registration number: 09304012)
Balance Sheet as at 30 November 2022


	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	595	916
Current assets			
Debtors	12	6,248	5,848
Cash at bank and in hand	13	<u>264,737</u>	<u>105,564</u>
		270,985	111,412
Creditors: Amounts falling due within one year	14	<u>(158,729)</u>	<u>(8,876)</u>
Net current assets		<u>112,256</u>	<u>102,536</u>
Net assets		<u><u>112,851</u></u>	<u><u>103,452</u></u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	47,095	55,354
Unrestricted income funds			
Unrestricted funds		<u>65,756</u>	<u>48,098</u>
Total funds	17	<u><u>112,851</u></u>	<u><u>103,452</u></u>

For the financial year ending 30 November 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 10 to 26 were approved by the trustees, and authorised for issue on 08/08/23 and signed on their behalf by:



 Claire Fyfe
 Trustee

The notes on pages 14 to 26 form an integral part of these financial statements.

Protection Approaches

Statement of Cash Flows for the Year Ended 30 November 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash income/(expenditure)		9,399	(80,428)
Adjustments to cash flows from non-cash items			
Depreciation		486	428
		9,885	(80,000)
Working capital adjustments			
Increase in debtors	12	(400)	(3,148)
Increase/(decrease) in creditors	14	20,252	(14,248)
Increase in deferred income		129,601	-
Net cash flows from operating activities		159,338	(97,396)
Cash flows from investing activities			
Purchase of tangible fixed assets	11	(165)	(958)
Net increase/(decrease) in cash and cash equivalents		159,173	(98,354)
Cash and cash equivalents at 1 December		105,564	203,918
Cash and cash equivalents at 30 November		264,737	105,564

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 14 to 26 form an integral part of these financial statements.

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

1 Charity status

The charity is limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Edinburgh House
170 Kennington Lane
London
SE11 5DP

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 Section 1A) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Protection Approaches 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 notes.

Going concern

The financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Income and endowments

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 the income receivable can be measured reliably.

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Office equipment	33.33% straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies;		
Donations from individuals	170,099	170,099
Total for 2022	170,099	170,099
Total for 2021	3,823	3,823

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Core charitable activities including schools programme	18,261	-	18,261
Wellspring Philanthropic Fund	-	130,108	130,108
Jo Cox Memorial	-	14,964	14,964
Spencer Foundation	-	1,694	1,694
Polden Puckham Charitable Foundation	-	13,000	13,000
Lottery Community Fund	-	57,420	57,420
CSSF	-	58,588	58,588
Department for Levelling Up	-	479,435	479,435
Mayor's Shared Endeavor Fund	-	17,654	17,654
Total for 2022	18,261	772,863	791,124
Total for 2021	15,460	235,141	250,601

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Core charitable activities including schools programme	21,889	-	21,889
Wellspring Philanthropic Fund	64,234	29,253	93,487
Jo Cox Memorial Grant	30,953	81	31,034
Spencer Foundation	4,218	-	4,218
Polden Puckham Charitable Foundation	8,651	-	8,651
EVRA	148,813	-	148,813
Lottery Community Fund	54,934	2,486	57,420
CSSF	56,641	1,947	58,588
Department for Levelling Up	469,677	9,758	479,435
Mayor's Shared Endeavour	14,023	1,560	15,583
Wellspring LGBTQ	32,706	-	32,706
Total for 2022	906,739	45,085	951,824
Total for 2021	292,196	42,656	334,852

	Unrestricted funds General £	Restricted funds £	Total funds £
Core charitable activities including schools programme	21,889	-	21,889
Wellspring Philanthropic Fund	-	93,487	93,487
Jo Cox Memorial Grant	-	31,034	31,034
Spencer Foundation	-	4,218	4,218
Polden Puckham Charitable Foundation	-	8,651	8,651
EVRA	148,813	-	148,813
Lottery Community Fund	-	57,420	57,420
CSSF	-	58,588	58,588
Department for Levelling Up	-	479,435	479,435
Mayor's Shared Endeavour	-	15,583	15,583
Wellspring LGBTQ	-	32,706	32,706
Total for 2022	170,702	781,122	951,824
Total for 2021	21,355	313,497	334,852

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

6 Analysis of support costs

Support costs allocated to charitable activities

	Basis of allocation	Governance costs £	Information technology £	Administration costs £	Premises costs £	Total funds £
Wellspring Philanthropic Fund	A	6,755	3,338	1,024	18,136	29,253
Jo Cox Memorial Grant	A	18	9	3	51	81
Department for Levelling Up	A	2,254	1,113	341	6,050	9,758
CSSF	A	450	222	68	1,207	1,947
National Lottery Community Fund	A	574	284	87	1,541	2,486
Mayor's Shared Endeavour	A	360	178	55	967	1,560
Total for 2022		10,411	5,144	1,578	27,952	45,085
Total for 2021		9,188	11,215	1,380	20,873	42,656

Basis of allocation

Reference	Method of allocation
A	For all expenditure 100% of the cost incurred

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

7 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2022 £	2021 £
Independent examination fees	1,800	1,800
Depreciation of fixed assets	486	428
	<u> </u>	<u> </u>

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	261,595	185,052
Social security costs	22,207	19,291
Pension costs	8,170	6,008
Other staff costs	5,191	963
	<u>297,163</u>	<u>211,314</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charitable activities	<u>7</u>	<u>5</u>

The number of employees whose emoluments fell within the following bands was:

	2022 No	2021 No
£60,001 - £70,000	<u>2</u>	<u>-</u>

The total employee benefits of the key management personnel of the charity were £133,850 (2021 - £108,844).

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Office equipment £	Total £
Cost		
At 1 December 2021	4,063	4,063
Additions	165	165
At 30 November 2022	<u>4,228</u>	<u>4,228</u>
Depreciation		
At 1 December 2021	3,147	3,147
Charge for the year	486	486
At 30 November 2022	<u>3,633</u>	<u>3,633</u>
Net book value		
At 30 November 2022	<u>595</u>	<u>595</u>
At 30 November 2021	<u>916</u>	<u>916</u>

12 Debtors

	2022 £	2021 £
Trade debtors	900	500
Prepayments	5,348	5,348
	<u>6,248</u>	<u>5,848</u>

13 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>264,737</u>	<u>105,564</u>

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

14 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	9,387	5,915
Other creditors	1,566	961
Accruals	18,175	2,000
Deferred income	129,601	-
	<u>158,729</u>	<u>8,876</u>

15 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £8,170 (2021 - £6,008).

16 Commitments

Other financial commitments

At the year end the charity had entered into operating lease commitments in respect of IT equipment. The total amount of operating lease commitments not provided in the financial statements was £Nil (2021 - £432).

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

17 Funds

	Balance at 1 December 2021 £	Incoming resources £	Resources expended £	Balance at 30 November 2022 £
Unrestricted funds				
<i>General</i>				
Core charitable activities including schools programme	48,098	23,202	(21,889)	49,411
EVRA	-	165,158	(148,813)	16,345
	<u>48,098</u>	<u>188,360</u>	<u>(170,702)</u>	<u>65,756</u>
Restricted funds				
Hammersmith united charities - Prejudice and us	4,000	-	-	4,000
Wellspring Philanthropic Fund	-	130,108	(93,433)	36,675
Wellspring Philanthropic Fixed Asset Fund	54	-	(54)	-
Lottery Community Fund	-	57,420	(57,420)	-
Jo Cox Memorial Grant	16,070	14,964	(31,034)	-
Wellspring LGBTQ	32,706	-	(32,706)	-
Spencer Foundation	2,524	1,694	(4,218)	-
Polden Puckham Charitable Trust	-	13,000	(8,651)	4,349
CSSF	-	58,588	(58,588)	-
Department for Levelling Up	-	479,435	(479,435)	-
Mayor's Shared Endeavour	-	17,654	(15,583)	2,071
Total restricted funds	<u>55,354</u>	<u>772,863</u>	<u>(781,122)</u>	<u>47,095</u>
Total funds	<u><u>103,452</u></u>	<u><u>961,223</u></u>	<u><u>(951,824)</u></u>	<u><u>112,851</u></u>

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

	Balance at 1 December 2020 £	Incoming resources £	Resources expended £	Balance at 30 November 2021 £
Unrestricted funds				
<i>General</i>				
Core charitable activities including schools programme	50,170	19,283	(21,355)	48,098
Restricted				
Hammersmith united charities - Prejudice and us	4,000	-	-	4,000
Wellspring Philanthropic Fund	39,724	125,857	(165,581)	-
Wellspring Philanthropic Fixed Asset Fund	187	-	(133)	54
Greater London Authority	5,609	2,879	(8,488)	-
Jo Cox Memorial Grant	7,189	36,948	(28,067)	16,070
National Lottery Community Fund - COVID 19 emergency funding	38,959	-	(38,959)	-
The Greater London Assembly, Mayor's Shared Endeavor Fund	3,794	4,993	(8,787)	-
London Funders, Community Response Fund	34,248	-	(34,248)	-
Wellspring LGBTQ	-	32,706	-	32,706
JP Morgan	-	10,438	(10,438)	-
Spencer Foundation	-	8,104	(5,580)	2,524
Polden Puckham Charitable Trust	-	13,216	(13,216)	-
Total restricted funds	<u>133,710</u>	<u>235,141</u>	<u>(313,497)</u>	<u>55,354</u>
Total funds	<u>183,880</u>	<u>254,424</u>	<u>(334,852)</u>	<u>103,452</u>

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

Grants

Wellspring Philanthropic Fund, General operating support - Supporting our work to improve prediction, prevention and responses to identity-based violence in the UK and enhanced UK contributions to the prediction and prevention of, and responses to, identity-based violence worldwide.

Department for Levelling Up Housing and Communities, BNO(O) Welcome Programme, 3rd Party Hate Crime Reporting Fund - To develop and launch a new UK-wide support and reporting service for East and Southeast Asian communities who experience racism and/or any forms of hate including a freephone 24/7 helpline.

National Lottery Community Fund - A three-year project delivering trainings across England aimed at equipping communities with the tools, skills and confidence to prevent identity-based violence.

London Mayor's Shared Endeavor Fund - An eight month project to deliver active bystander training with community members across London in partnership with Britain's East and Southeast Asian Network.

The Greater London Assembly, Mayor's Shared Endeavor Fund - An eight-month project to train 300 new community builders across London, equipped with the skills, knowledge and confidence they need to lead in building strong and resilient communities.

Poldham Puckham Charitable Trust - one year project to support Protection Approaches' Policy team to work with UK policy makers on improving UK contributions to Atrocity prevention around the world. Particularly working towards a UK atrocity prevention strategy.

Spencer Foundation - one year project in partnership with Auschwitz Institute for the Prevention of Genocide and Mass Atrocities to convene a global online conference bringing together educators, public officials, academic experts, and civil society from around the world to investigate and advocate for how educational policies and pedagogies can best contribute to preventing Identity-based violence.

Foreign, Commonwealth, and Development Office, CSSF - to secure the integration of LBGTQI+ inclusive approaches to mass atrocity prevention.

Department for International Development, Jo Cox Memorial Grant - Protection Approaches was a junior partner in a larger project led by Peace Direct called Networking Prevention in Democratic Republic of Congo and Burundi.

Hammersmith United Charities - Prejudice and us - Work with young people in the constituency of Hammersmith to develop youth-led approaches to divisions they identify within their local community.

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2022

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 November 2022 £
Tangible fixed assets	595	-	595
Current assets	65,161	205,824	270,985
Current liabilities	-	(158,729)	(158,729)
Total net assets	<u>65,756</u>	<u>47,095</u>	<u>112,851</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 30 November 2021 £
Tangible fixed assets	862	54	916
Current assets	47,236	64,176	111,412
Current liabilities	-	(8,876)	(8,876)
Total net assets	<u>48,098</u>	<u>55,354</u>	<u>103,452</u>

19 Analysis of net funds

	At 1 December 2021 £	Financing cash flows £	At 30 November 2022 £
Cash at bank and in hand	<u>105,564</u>	<u>159,173</u>	<u>264,737</u>
Net debt	<u>105,564</u>	<u>159,173</u>	<u>264,737</u>

	At 1 December 2020 £	Financing cash flows £	At 30 November 2021 £
Cash at bank and in hand	<u>203,918</u>	<u>(98,354)</u>	<u>105,564</u>
Net debt	<u>203,918</u>	<u>(98,354)</u>	<u>105,564</u>