

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 2023

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	Claire Fyfe
	Jacqueline Geis
	Mariko Hayashi
	Joanna Henderson
	Sherine Nabil McCarthy
	Nicholas James Eaton Martlew
Charity Registration Number	1171433
Company Registration Number	09304012
Registered Office	The charity is incorporated in England and Wales.
	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 and auditors' report of the charitable company for the year ended 30 November 2023.

Trustees and officers

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

Trustees:	Marsha Bertie-Small (resigned 5 December 2023)
	Amy Drake (resigned 26 April 2024)
	Claire Fyfe
	Jacqueline Geis
	Mariko Hayashi
	Joanna Henderson
	Will Martindale (resigned 5 December 2022)
	Sherine Nabil McCarthy (appointed 26 March 2024)
	Nicholas James Eaton Martlew (appointed 26 March 2024)

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.

Protection Approaches

Trustees' Report

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.

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 changed the conversation on how to challenge, respond to, and prevent it. In the process, we have encouraged a better appreciation of our shared responsibility to prevent all forms of identity-based attacks, whether perpetrated 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.

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.

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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 2022 – 30 November 2023

December 2022-November 2023 saw further increases in division and identity-based violence in UK and in many parts of the world, increasing the necessity and urgency of our model.

Our 2022-23 financial year saw the Charity turnover £925,151 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 impact

Over the last few years, our impact has included:

- Securing systems and policy changes within state structures to better document, monitor, communicate and respond to hate crime and mass atrocity crimes
- Providing states and the United Nations with technical input, advice and analysis on country crises, thematic challenges, and policy processes
- Changing funding priorities of major private and public donor programmes to focus on the prevention of identity-based violence, address the varied needs of grassroots organisations, and to confront rapid spikes in threats
- Upskilled thousands of community members to better tackle identity-based violence in their own communities
- Mobilised international action, changed policy direction of major international actors, and secured actions at the United Nations, African Union and by states
- Coordinating parliamentary, media and CSO scrutiny of state and international policy on identity-based violence, hate crime, and mass atrocity crimes

2022-2023 in focus

The reporting period saw the continued implementation of our 2021-23 strategic plan, which was based on comprehensive internal and external review of our work and impact. The strategy centres on four overarching goals:

1. Change the way people define and prevent identity-based violence
2. Challenge and dismantle structural prejudice, discrimination and inequality
3. Achieve and sustain operational excellence

Our achievements have included:

- Delivering innovative and proven training programmes designed to equip communities to prevent identity-based violence, hate crime and mass atrocities; and to support and protect victims. In this year we trained more than 2,000 individuals with external evaluation demonstrating significant impact.
- Supporting grassroots and community groups to better be able to prevent identity-based violence, and to support victims through the provision of microgrants, direct support, strategic advice, and technical input
- Producing public and private research, analysis and recommendations towards the prevention of, and protection against identity-based violence in the UK and in other contexts including Sudan, Israel/Palestine, the Western Balkans, DRC, and Ukraine
- Coordinating emergency response campaigns to spotlight the identity-based atrocities taking place in Sudan, working across parliament, press, states, and CSOs. During our campaign, the UK government made mass atrocity prevention one of its three priorities for Sudan; secured an investigative mechanism through the Human Rights Council in Geneva; and was the first western state to use the language of mass atrocity to describe the violence.
- Providing strategic and operational support to UN offices on the integration of LGBTQI+ rights, mass atrocity prevention and peace & security, including hosting a major strategy meeting to inform the work and priorities of the UN Independent Expert on Sexual Orientation and Gender Identity

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Trustees' Report

Maintaining a national support service for East and Southeast Asian victims of hate. On Your Side (www.onyoursideuk.org), is a 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 8 other organisations, 7 of which are East and Southeast Asian community partners. At five of those organisations we are resourcing Casework Advocates whose role it is to support victims of hate crime who use the service.

Looking forward

Protection Approaches will continue to do what it does well – working with and alongside our community partners across the UK towards grassroots-led solutions to the prevention of and protection from identity-based violence; with governments towards state responsibilities to prevent and protect both at home and abroad; and internationally towards raising the ceilings of expectation and ambition for the world we seek to build.

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 2023, Protection Approaches held reserves of £130,565.

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.

Protection Approaches

Trustees' Report

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.

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 22/08/24 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 on22/08/24..... 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 2023.

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: 23rd AUGUST 2024

Protection Approaches

Statement of Financial Activities for the Year Ended 30 November 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted £	Restricted £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	48,837	-	48,837
Charitable activities	4	19,207	857,107	876,314
Total income		<u>68,044</u>	<u>857,107</u>	<u>925,151</u>
Expenditure on:				
Charitable activities	5	(39,910)	(867,527)	(907,437)
Total expenditure		<u>(39,910)</u>	<u>(867,527)</u>	<u>(907,437)</u>
Net income/(expenditure)		28,134	(10,420)	17,714
Transfers between funds		<u>36,675</u>	<u>(36,675)</u>	-
Net movement in funds		64,809	(47,095)	17,714
Reconciliation of funds				
Total funds brought forward		<u>65,756</u>	<u>47,095</u>	<u>112,851</u>
Total funds carried forward	16	<u><u>130,565</u></u>	<u><u>-</u></u>	<u><u>130,565</u></u>

The notes on pages 14 to 27 form an integral part of these financial statements.

Protection Approaches

Statement of Financial Activities for the Year Ended 30 November 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

Prior Year Comparative Statement of Financial Activity

	Note	Unrestricted funds £	Restricted funds £	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	16	<u><u>65,756</u></u>	<u><u>47,095</u></u>	<u><u>112,851</u></u>

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 16.

The notes on pages 14 to 27 form an integral part of these financial statements.

Protection Approaches

(Registration number: 09304012)
Balance Sheet as at 30 November 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	179	595
Current assets			
Debtors	12	147,696	6,248
Cash at bank and in hand	13	<u>125,569</u>	<u>264,737</u>
		273,265	270,985
Creditors: Amounts falling due within one year	14	<u>(142,879)</u>	<u>(158,729)</u>
Net current assets		<u>130,386</u>	<u>112,256</u>
Net assets		<u>130,565</u>	<u>112,851</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	16	-	47,095
Unrestricted income funds			
Unrestricted funds		<u>130,565</u>	<u>65,756</u>
Total funds	16	<u>130,565</u>	<u>112,851</u>

For the financial year ending 30 November 2023 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 27 were approved by the trustees, and authorised for issue on ...22/08/24.... and signed on their behalf by:



.....
Claire Fyfe
Trustee

The notes on pages 14 to 27 form an integral part of these financial statements.

Protection Approaches

Statement of Cash Flows for the Year Ended 30 November 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income		17,714	9,399
Adjustments to cash flows from non-cash items			
Depreciation		<u>416</u>	<u>486</u>
		18,130	9,885
Working capital adjustments			
Increase in debtors	12	(141,448)	(400)
(Decrease)/increase in creditors	14	(5,200)	20,252
(Decrease)/increase in deferred income		<u>(10,650)</u>	<u>129,601</u>
Net cash flows from operating activities		(139,168)	159,338
Cash flows from investing activities			
Purchase of tangible fixed assets	11	<u>-</u>	<u>(165)</u>
Net (decrease)/increase in cash and cash equivalents		(139,168)	159,173
Cash and cash equivalents at 1 December		<u>264,737</u>	<u>105,564</u>
Cash and cash equivalents at 30 November		<u><u>125,569</u></u>	<u><u>264,737</u></u>

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

The notes on pages 14 to 27 form an integral part of these financial statements.

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2023

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 2023

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 2023

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.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

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.

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2023

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 2023

3 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Donations and legacies; Donations from individuals	48,837	48,837
Total for 2023	48,837	48,837
Total for 2022	170,099	170,099

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total funds £
Core charitable activities including schools programme	19,207	-	19,207
CSSF	-	214,007	214,007
Department for Levelling Up	-	414,938	414,938
Joseph Rowntree	-	8,510	8,510
Lottery Community Fund	-	97,436	97,436
Mayor's Shared Endeavor Fund	-	26,480	26,480
MOPAC HCCORP	-	40,754	40,754
MOPAC Shared End	-	19,260	19,260
Wellspring LGBTQ	-	35,722	35,722
Total for 2023	19,207	857,107	876,314
Total for 2022	18,261	772,863	791,124

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2023

5 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total expenditure £
Core charitable activities including schools programme	10,888	3,273	14,161
CSSF	195,224	18,783	214,007
Department for Levelling Up	401,180	13,758	414,938
Hammersmith United Charities	4,000	-	4,000
Joseph Rowntree	7,452	1,058	8,510
JP Morgan	25,749	-	25,749
Lottery Community Fund	89,603	7,833	97,436
Mayor's Shared Endeavour	28,551	-	28,551
MOPAC HCCORP	33,743	7,011	40,754
MOPAC Shared End	16,714	2,546	19,260
Polden Puckham Charitable Foundation	4,349	-	4,349
Wellspring LGBTQ	35,722	-	35,722
Total for 2023	853,175	54,262	907,437
Total for 2022	906,739	45,085	951,824
	Unrestricted funds General £	Restricted funds £	Total funds £
Core charitable activities including schools programme	14,161	-	14,161
CSSF	-	214,007	214,007
Department for Levelling Up	-	414,938	414,938
Hammersmith United Charities	-	4,000	4,000
Joseph Rowntree	-	8,510	8,510
JP Morgan	25,749	-	25,749
Lottery Community Fund	-	97,436	97,436
Mayor's Shared Endeavour	-	28,551	28,551
MOPAC HCCORP	-	40,754	40,754
MOPAC Shared End	-	19,260	19,260
Polden Puckham Charitable Foundation	-	4,349	4,349
Wellspring LGBTQ	-	35,722	35,722
Total for 2023	39,910	867,527	907,437
Total for 2022	170,702	781,122	951,824

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2023

6 Analysis of support costs

Support costs allocated to charitable activities

	Basis of allocation	Governance costs £	Information technology £	Administration costs £	Premises costs £	Total funds £
Core charitable activities including schools programme	A	832	383	171	1,887	3,273
CSSF	A	4,775	2,199	979	10,830	18,783
Department for Levelling Up	A	2,894	3,707	594	6,563	13,758
Joseph Rowntree	A	269	124	55	610	1,058
Lottery Community Fund	A	1,959	902	528	4,444	7,833
MOPAC HCCORP	A	1,782	821	366	4,042	7,011
MOPAC Shared End	A	647	298	133	1,468	2,546
Total for 2023		<u>13,158</u>	<u>8,434</u>	<u>2,826</u>	<u>29,844</u>	<u>54,262</u>
Total for 2022		<u>10,411</u>	<u>5,144</u>	<u>1,578</u>	<u>27,952</u>	<u>45,085</u>

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 2023

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Independent examination fees	1,800	1,800
Depreciation of fixed assets	<u>416</u>	<u>486</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:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	355,554	261,595
Social security costs	34,978	22,207
Pension costs	10,996	8,170
Other staff costs	<u>6,766</u>	<u>5,191</u>
	<u>408,294</u>	<u>297,163</u>

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

	2023 No	2022 No
Charitable activities	<u>9</u>	<u>7</u>

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2023

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

	2023 No	2022 No
£60,001 - £70,000	<u>2</u>	<u>2</u>

The total employee benefits of the key management personnel of the charity were £136,969 (2022 - £133,850).

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 2022	<u>4,228</u>	<u>4,228</u>
At 30 November 2023	<u>4,228</u>	<u>4,228</u>
Depreciation		
At 1 December 2022	3,633	3,633
Charge for the year	<u>416</u>	<u>416</u>
At 30 November 2023	<u>4,049</u>	<u>4,049</u>
Net book value		
At 30 November 2023	<u>179</u>	<u>179</u>
At 30 November 2022	<u>595</u>	<u>595</u>

12 Debtors

	2023 £	2022 £
Trade debtors	31,700	900
Prepayments	5,348	5,348
Accrued income	<u>110,648</u>	<u>-</u>
	<u>147,696</u>	<u>6,248</u>

13 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>125,569</u>	<u>264,737</u>

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2023

14 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	3,004	-
Other taxation and social security	12,510	9,387
Other creditors	1,934	1,566
Accruals	6,480	18,175
Deferred income	118,951	129,601
	<u>142,879</u>	<u>158,729</u>
	2023 £	2022 £
Deferred income at 1 December 2022	129,601	-
Resources deferred in the period	118,951	129,601
Amounts released from previous periods	<u>(129,601)</u>	<u>-</u>
Deferred income at year end	<u>118,951</u>	<u>129,601</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 £10,996 (2022 - £8,170).

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2023

16 Funds

	Balance at 1 December 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 November 2023 £
Unrestricted funds					
<i>General</i>					
Core charitable activities including schools programme	49,411	27,325	(14,161)	36,675	99,250
JP Morgan	-	40,719	(25,749)	-	14,970
EVRA	16,345	-	-	-	16,345
	<u>65,756</u>	<u>68,044</u>	<u>(39,910)</u>	<u>36,675</u>	<u>130,565</u>
Restricted funds					
CSSF	-	214,007	(214,007)	-	-
Department for Levelling Up	-	414,938	(414,938)	-	-
Hammersmith united charities - Prejudice and us	4,000	-	(4,000)	-	-
Joseph Rowntree	-	8,510	(8,510)	-	-
Lottery Community Fund	-	97,436	(97,436)	-	-
Mayor's Shared Endeavour	2,071	26,480	(28,551)	-	-
MOPAC HCCORP	-	40,754	(40,754)	-	-
MOPAC Shared End	-	19,260	(19,260)	-	-
Polden Puckham Charitable Trust	4,349	-	(4,349)	-	-
Wellspring LGBTQ	-	35,722	(35,722)	-	-
Wellspring Philanthropic Fund	36,675	-	-	(36,675)	-
Total restricted funds	<u>47,095</u>	<u>857,107</u>	<u>(867,527)</u>	<u>(36,675)</u>	<u>-</u>
Total funds	<u><u>112,851</u></u>	<u><u>925,151</u></u>	<u><u>(907,437)</u></u>	<u><u>-</u></u>	<u><u>130,565</u></u>

Protection Approaches

Notes to the Financial Statements for the Year Ended 30 November 2023

	Balance at 1 December 2021 £	Incoming resources £	Resources expended £	Balance at 30 November 2022 £
Unrestricted funds				
General				
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				
CSSF	-	58,588	(58,588)	-
Department for Levelling Up	-	479,435	(479,435)	-
Hammersmith united charities				
- Prejudice and us	4,000	-	-	4,000
Jo Cox Memorial Grant	16,070	14,964	(31,034)	-
Lottery Community Fund	-	57,420	(57,420)	-
Mayor's Shared Endeavour	-	17,654	(15,583)	2,071
Polden Puckham Charitable Trust	-	13,000	(8,651)	4,349
Spencer Foundation	2,524	1,694	(4,218)	-
Wellspring LGBTQ	32,706	-	(32,706)	-
Wellspring Philanthropic Fund	-	130,108	(93,433)	36,675
Wellspring Philanthropic Fixed Asset Fund	54	-	(54)	-
	<u>55,354</u>	<u>772,863</u>	<u>(781,122)</u>	<u>47,095</u>
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 2023

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. The remaining funds have been utilised against core costs in accordance with the conditions of the grant funding agreement.

Wellspring Philanthropic LGBTQ - Short project to working with the UN Independent Expert on Discrimination Based on Sexual Orientation and Gender Identity.

Department for Levelling Up Housing and Communities, BNO(O) Welcome Programme - To deliver a UK-wide hate crime support service for East and Southeast Asian communities including a freephone 24/7 helpline and in community casework support.

Joseph Rowntree Charitable Trust - two year project Catalysing strategic coalitions for sustainable UK policy on violence prevention and peace.

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 Endeavour 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.

Mayors Office for Policing and Crime (MOPAC HCCORP) - Hate Crime Outreach and Resilience Project building capacity at ten community-based organisations.

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 2023

17 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 30 November 2023 £
Tangible fixed assets	179	-	179
Current assets	154,314	118,951	273,265
Current liabilities	(23,928)	(118,951)	(142,879)
Total net assets	<u>130,565</u>	<u>-</u>	<u>130,565</u>

	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>

18 Analysis of net funds

	At 1 December 2022 £	Financing cash flows £	At 30 November 2023 £
Cash at bank and in hand	<u>264,737</u>	<u>(139,168)</u>	<u>125,569</u>
Net debt	<u>264,737</u>	<u>(139,168)</u>	<u>125,569</u>

	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>

19 Related party transactions

There were no related party transactions in the year.