

Charity no : 1175170

The Flowhesion Foundation

Trustees' Report and Financial Statements
For the year ended 31 March 2023

The Flowhession Foundation

Trustees' Report and Financial Statements
For the year ended 31 March 2023

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Trustees' Report and Financial Statements For the year ended 31 March 2023

Reference and administrative details

The Flowhession Foundation was registered on 16 October 2017 as a charity (Charity registration number : 1175170).

Trading name

The Flowhession Foundation

Registered office

The Church of All Souls
Astley Street
Bolton
Lancashire
BL1 8EY

Trustees

The Trustees of the charity who served during the period and were:

Imam Salim Jogi
Rukhsana Bibi - resigned 23/03/2023
Maryam Bibi — appointed 11/12/2023
Donna Hussain
Aboobaker Cassim Makki
Dr Shahid Imran

Chair

Imam Salim Jogi

Accountants

HMA Accountants Ltd
Chorley New Road
Bolton
BL1 4AP

Web-site

[The Flowhession Foundation](https://www.flowhessionfoundation.org.uk/)

Report of the trustees for the period ended 31 March 2023

The Trustees have pleasure in presenting their report for the period ended 31 March 2023. This report is prepared in accordance with the Statement of Recommended Practice - Accounting and reporting by the Charities and complies with applicable law.

Status and administration

The charity started its operations in 2017 and is constituted under a 2017 constitution and registered with The Charity Commissioners under charity number 1175170.

Trustees are appointed by the Board of Trustees. The Board of Trustees comprises members from a variety of backgrounds. The procedure to appoint or withdraw a trustee is in accordance with the constitution. There are informal procedures in place for the induction and The Board of Trustees are responsible for the management of the risks faced by the charity. Risks are identified, assessed and controls established throughout the year.

The objectives of the charity are:

- a) Advance community cohesion of the general public.
- b) Promote sustainable development of community cohesion to meet the needs of the general public at present without compromising the abilities of future generations to meet their own community needs.
- c) Relieve community tensions through interfaith work i.e., promotion of good relations between members of faith, no faith, promote British values i.e., democracy, rule of law, tolerance, mutual respect, individual liberty.
- d) To advance education through the provision of training, employment workshops, research, events, conferences of establishments and the general public.
- e) To relieve people in need, hardship or distress through the provision of material assistance i.e., counselling, advice and advocacy.
- f) Promote health and wellbeing within communities in line with the social reforms, social welfare and cultural/faith sensitivities.

Activities and Achievements

In this year of financial reporting the Foundation has continued to deliver high quality, co-produced, community programmes and services across Greater Manchester and East Lancashire. We all experienced the cost-of-living crises during the reporting period. This led to higher levels of poverty, in particular, amongst bamer communities. Our response was to establish a Maddad 'assistance' programme across Greater Manchester. It successfully engaged with over 380 bamer women. It provided a warm space and drop-in service with bi-lingual support, internet devices and Wi-Fi connectivity to assist service users applying for relevant grants and benefits. We also delivered themed monthly workshops that assisted them to better understand and navigate the benefits system as well as access wider support and localised offers.

Food poverty was high on our priority list this year and we responded by working with our partners in Salford to deliver approximately 877 hot culturally appropriate meals to bamer families from July – September 2022.

Our award-winning Umeed counselling service has continued to be a vital service assisting bamer people across Greater Manchester who have language barriers to access bilingual, flexible, support. Counselling is provided for anxiety, stress, depression, loss and bereavement. In this reporting period the service engaged with 402 service users.

Our commitment to young people this year remained unwavering. We continued to deliver our HAF provision in Bolton, Oldham and Salford. We provided fun, engaging activities and hot meals to 250 young people from deprived areas during the Easter, Winter and summer holidays.

In Bolton we engaged with 50 bamer young people through our 'one queen, one nation' programme that explored through a series of workshops the contribution the late queen made not only to British life but as patron to dozens of charities and as a figurehead of the commonwealth. The programme culminated in a Jubilee event where local councillors, representatives from organisations, faith leaders and the DL for Greater Manchester celebrated her dedication to public service.

Our sport and physical activity footprint have grown this year and we were delighted to engage over 286 young people from bamer communities in our boys and girls sports hubs operating in Bolton and Salford. The hub has offered a wide-range of activities agreed by our young people's council (YPC) including; netball, boxing, karate, archery and badminton. We were delighted to add rock climbing and swimming to this list.

The Foundation is passionate about tackling key social issues. This year we established a 'Just say No!' drugs campaign in Bolton funded by the local authority through Bolton's fund. This is a grass-roots, community-led initiative. We are raising awareness of the issue with young people through workshops and advice. In total over 26 workshops, have been delivered to over 1,800 young people in out of school settings. A parents' conference has also been held. The success of the programme has led the Foundation becoming a founding member of Next steps, a Bolton-based network that empowers people to make positive changes to their relationship with drugs or alcohol. Plans are in train to establish substance misuse support sessions and 1-1 mentoring.

The Foundation remains a key strategic partner across the Greater Manchester and East Lancashire system. During this reporting period we attended 26 local and regional meetings with local council, third sector and policy forums. We advocated for our service users.

Trustees' Report and Financial Statements
For the year ended 31 March 2023

We have developed a strong reputation and track record as a 'trusted voice' and consultation partner within the towns/cities where we operate. For instance, in this reporting period we were funded by Manchester University NHS foundation trust to consult with bamer women in North Manchester. The series of consultations engaged with over 250 women to understand the barriers they experience and the types of services they wish to see delivered at new community diagnostic centres (CDCs). A number of bilingual videos were also created by our media team to explain the role of CDCs.

The Foundation's trainers have delivered 28 workshops for local authorities; third sector partners aimed at better understanding the barriers associated with engaging minority communities. Our CEO has guest lectured at 4 British Universities. In particular, he has been working closely with social work students to better understand culture and complex safeguarding issues.

We were delighted to be awarded this year; The Bolton Mark for Inclusion, Spirit of Salford, Action together Award for Quality in Action and We stand together affiliate award for outstanding contribution and commitment to bringing communities together.

We would like to thank our dedicated, sincere and passionate team of staff, volunteers for all their hard work. Our board of trustees and Founder/CEO; Imam Abdul Hafeez Siddique have all show considerable resolve in the face of challenging times for our communities this year.

Finally, we would like to wholeheartedly show appreciation to our funders from the public and third sector without whom we simply could not have the impact we have had over the course of the year.

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs, the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements comply with current statutory requirements and the Charities SORP.

The Trustees report was approved and was signed on behalf of the Trustees by :

Imam Salim Jogi
Chair



Date : 19/12/23

**Independent Examiner's Report to the Trustees of The Flowhession Foundation
For the year ended 31 March 2023**

I report on the financial statements of the charity for the period ended 31 March 2023 as set out on pages 6 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of financial statements. The trustees consider that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the '2011 Act') and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under section 145 of the 2011 Act and is eligible for independent examination, it is my responsibility to:

- examine the financial statements under Section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state where particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

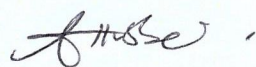
- a) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare financial statements which accord with the accounting records and to comply with the accounting requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities
- b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Use of my report

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

HMA Accountants Ltd
Chorley New Road
Bolton
BL1 4AP

Date: 20/12/2023



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Statement of Financial Activities
(including Income and Expenditure Account)
For the year ended 31 March 2023

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	Note	2023			2022		
		Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
INCOME							
Donations and legacies	3	60,105	403,526	463,631	76,121	379,079	455,200
Total incoming resources		60,105	403,526	463,631	76,121	379,079	455,200
EXPENDITURE							
Expenditure on charitable activities	4	-	287,067	287,067	-	224,495	224,495
Support Costs	5	8,402	22,739	31,141	6,385	10,258	16,643
Total expenditure		8,402	309,806	318,208	6,385	234,753	241,138
Net income (expenditure) and movement in funds		51,703	93,720	145,423	69,736	144,326	214,062
Fund brought forward		173,671	329,664	503,335	103,935	185,338	289,273
Total Funds Carried Forward		225,374	423,384	648,758	173,671	329,664	503,335

The statement of financial activities includes all gains and losses in the year.

All income and expenditure derive from continuing activities.

The Flowhession Foundation


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Balance Sheet
As at 31 March 2023

	Note	Unrestricted funds £	2023 Restricted funds £	Total £	Unrestricted funds £	2022 Restricted funds £	Total £
Fixed assets							
Tangible assets	9	5,580	-	5,580	9,582	-	9,582
Total Fixed Assets		5,580	-	5,580	9,582	-	9,582
Current assets							
Debtors	10	150	-	150	150	-	150
Cash & bank balances		221,817	424,742	646,559	165,439	330,555	495,994
Total Current Assets		221,967	424,742	646,709	165,589	330,555	496,144
Creditors : amounts falling due within one year	11	2,640	891	3,531	1,500	891	2,391
Net current assets		219,327	423,851	643,178	164,089	329,664	493,753
Net assets		224,907	423,851	648,758	173,671	329,664	503,335
FUNDS							
Restricted funds		-	381,448	381,448	-	329,664	329,664
Unrestricted funds		267,310	-	267,310	173,671	-	173,671
Total Funds		267,310	381,448	648,758	173,671	329,664	503,335

The financial statements on pages 5 to 6 were approved by the Board of Trustees and signed on its behalf by:

Imam Salim Jogi


Date : 19/12/23

Notes to the Financial Statements
For the year ended 31 March 2023

1 General information

The Flowhession is a registered charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities Act 2011, and UK Generally Accepted Accounting Practice.

2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows :

Basis of preparation

These financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in the functional currency of the Charity.

Income

All income is recognised once the charity has entitlement to the funds, it is certain that the resources will be received and the monetary value can be measured with sufficient reliability.

Income received in advance of a specified service is deferred until the criteria for income recognition are met.

Interest on funds held is included when receivable and the amount can be measured reliably which is normally on notification of the amount by the bank.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Expenditure on charitable activities comprise the costs incurred by the charity where the primary aim is the delivery of activities and services within the objects of the charity.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the costs linked to the strategic management of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tax

The Charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses.

Fixed assets are depreciated so as to write off the cost or valuation, less anticipated residual value, over their anticipated useful lives, subject to annual review, as follows:

Office equipment	33.3% straight line
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Depreciation methods, useful lives and residual values are reviewed if there is an indication of a significant change since the last annual reporting date.

Residual value is based on prices prevailing at the date of acquisition or subsequent valuation. Where, because of high estimated residual value, depreciation is immaterial, no depreciation is charged but an annual review for impairment is performed. Both residual values and useful lives are reviewed and adjusted, if appropriate, at each financial year end.

The carrying amounts of the charity's assets are reviewed for impairment when events or changes in circumstances indicate that the carrying amount of the fixed asset may not be recoverable. If any such indication exists, the asset's recoverable amount is estimated.

Fund accounting

Unrestricted funds comprise those funds which the trustees are free to use in accordance with the charitable objects.

Restricted funds are funds which have been given for a particular purpose.

Designated funds comprise those funds which the trustees periodically set aside for specific projects including future projects and property refurbishments.

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in a transfer of funds to a third party and the amount can be measured or estimated reliably. Creditors and provisions are normally measured at their settlement amount.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recorded at transaction value and subsequently measured at their settlement value.

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

Notes to the Financial Statements
For the year ended 31 March 2023

3	Donations and legacies	2023			2022		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		£	£	£	£	£	£
	Project Donations	-	403,526	403,526	-	379,079	379,079
	Training Fees	60,105	-	60,105	76,121	-	76,121
	Total	60,105	403,526	463,631	76,121	379,079	455,200
4	Charitable activities	2023			2022		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		£	£	£	£	£	£
	Sessional Workers	-	180,554	180,554	-	167,651	167,651
	Project costs	-	63,388	63,388	-	-	-
	Salaries	-	31,964	31,964	-	28,261	28,261
	Printing and Stationery	-	2,045	2,045	-	2,459	2,459
	Rent	-	9,116	9,116	-	10,499	10,499
	Training Expenses	-	-	-	-	15,625	15,625
		-	287,067	287,067	-	224,495	224,495
5	Support Costs	2023			2022		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		£	£	£	£	£	£
	Accountancy Charges	2,640	-	2,640	1,500	-	1,500
	Depreciation	4,594	-	4,594	2,666	-	2,666
	Donations	-	-	-	-	-	-
	Sundry Expenses	948	840	1,788	174	1,024	1,198
	Entertaining	-	6,896	6,896	-	411	411
	PAYE Late Payment Interest	-	-	-	-	-	-
	Bank charges	-	3	3	2	-	2
	Telephone charges	-	-	-	-	185	185
	Internet costs	-	-	-	2,043	-	2,043
	Insurance	220	6,340	6,560	-	1,175	1,175
	Travelling Expenses	-	8,660	8,660	-	7,463	7,463
		8,402	22,739	31,141	6,385	10,258	16,643
6	Governance costs						
					2023	2022	
					£	£	
	Accountancy fees				2,640	1,500	
	Legal and professional fees				-	-	
					2,640	1,500	
7	Trustee remuneration and expenses						

No remuneration has been paid to the trustees during this period. Travel expenses have been re-imbursed.

Notes to the Financial Statements
For the year ended 31 March 2023

8 Tangible fixed assets

	Office equipment £	TOTAL £
Cost		
At 1 April 2022	13,328	13,328
Additions	592	592
Disposals	-	-
At 31 March 2023	13,920	13,920
Depreciation		
At 1 April 2022	3,746	3,746
Charge for the year	4,594	4,594
Disposals	-	-
At 31 March 2023	8,340	8,340
Net book value		
At 31 March 2023	5,580	5,580
At 31 March 2022	9,582	9,582

9 Creditors : amounts falling due within one year

	2023			2022		
	Unrestricted funds £	Restricted funds £	Total £	Unrestricted funds £	Restricted funds £	Total £
Accruals	2,640	891	3,531	1,500	891	2,391
	2,640	891	3,531	1,500	891	2,391