

**Annual Reports and Financial Statements for the year ended  
30th September 2022**



**AFRICAN  
RAINBOW  
FAMILY**  
LGBTIQ EQUALITY

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1185902**

**AFRICAN RAINBOW FAMILY**  
(Charitable Incorporated Organisation)

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**AFRICAN RAINBOW FAMILY**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

**CHARITY NUMBER** 1185902

**DATE OF REGISTRATION** 21st October 2019

**START OF FINANCIAL YEAR** 1st October 2021

**END OF FINANCIAL YEAR** 30th September 2022

TRUSTEES AS AT 30TH SEPTEMBER 2022	Appointed	Resigned
Regina Mensah		
Kristina Martirosjana		
Mazharul Islam		
Tsegazeab Redda		
Kudirat Abodunde		
Vanessa Nkemdirim Nwosu		
Issam Ghariba	18-May-2022	
Zarith Hanipah	18-May-2022	
Aaron Chady	24-September-2021	
Rafiat Oyinkansola Fashola		30-May-2022

**LEGAL STATUS** Charitable Incorporated Organisation

**GOVERNING INSTRUMENT** CIO - Association Registered 21st October 2019

**CHARITABLE OBJECTS**

1. To advance the education of the public in general about issues relating to Lesbian, Gay, Bisexual, Transgender and Intersex Refugees and those Seeking Asylum;
2. The relief of unemployment of Lesbian, Gay, Bisexual, Transgender and Intersex People granted Refugee Status and those seeking Asylum in the United Kingdom and in particular North West of England, by the provision of vocational and skill training, advice and support;
3. To preserve and protect and the physical and mental health of Lesbian, Gay, Bisexual, Transgender and Intersex People granted Refugee Status and those seeking Asylum in the United Kingdom and their dependents.

**CORRESPONDENCE ADDRESS** The Monastery  
89 Gorton Lane  
Manchester  
M12 5WF

**PRIMARY BANKERS** Lloyds Bank Plc  
25 Gresham Street  
London  
EC2V 7HN

**INDEPENDENT EXAMINERS** J3 Accountants  
128 City Road  
London  
EC1V 2NX

## **Trustees' Report for the year ended 30th September 2022**

### **What We Do**

#### **Refugee Advocacy**

Our advocacy works in ensuring that LGBTIQ+ people seeking asylum are supported to achieve the safety and human rights protection that they deserve are effectively shielding positive rewards for our service users. We continue to have record high in the number of our service users that are granted refugee status by the Home Office and can settle down safely in the UK. However, the demand for our services is growing as a consequent of our success. We continue to deliver our online monthly Asylum Process Presentation Series (APPS), which have proven to be greatly beneficial to our service users in understanding the asylum process.

#### **Refugee Campaigning**

Our campaigning works to ensuring a more humane and fair asylum system continues to grow positively. We continue to effectively influence positive decision making and policies that affect LGBTIQ+ people seeking asylum and the general asylum-seeking communities. Our No Pride in Deportation Campaign is gaining more traction. We run regular interactive service users-led Podcasts with our service users. We have seen people's confidence and self-esteem grown tremendously because of this. Our story telling project has also positively enhanced the mental health of our service users.

#### **Refugee Moving-On and Integration**

The moving-on and integration part of our work has taken off successfully. Our dedicated member of staff as part of their portfolio runs a monthly Integration Series that supports all of our service users in CV writing, interview techniques, getting back into education, accessing different career pathways, including securing befitting accommodations. For those that have been granted refugee status, they are supported into paid employments and/or higher education. We have started to develop a Mentorship Programme with Corporate Partners. This will enable some of our service users (Mentees) who are interested, get paired with vetted Mentors to learn different work/career specialisms of their choice and interest. This we hope, will enhance better integration and job prospects for our service users.

#### **Counselling**

We continue to provide LGBTIQ+ specific therapies to our service users. The mental health and wellbeing of our members and service users are important to us. Although a person's sexual orientation or gender identity may not be a source of distress, our members and service users who identify as LGBTIQ+ or any other type of nonconforming sexual or gender identity have expressed that they find the social stigma and discrimination of living as a sexual minority a source of stress or anxiety. This is more expressed by Black, Global Majority people and people seeking asylum who have lived in the closet for long and forced to shield their sexuality whilst in their countries of origin in order to conform to societal norms where being an LGBTIQ+ person is criminalised and sometimes met with death sentence.

Our funding/grants have seen encouraging inroads. We continue to enjoy multi-year core grants which have made it possible for us to grow our staff team, react to the changing landscape of support of our service users. We have been funded with the support of Lloyds Bank Foundation for England & Wales, Paul Hamlyn Foundation and Salford CVS Community Fund.

#### **Covid-19**

During the Covid 19 pandemic lockdown and following up to easing the lockdown, we delivered a series of weekly online mental health and wellbeing workshops to our members and service users. These include weekly group mental health support therapies and creative writing and expressing ourselves sessions.

We did reassess our support and service delivery model. Now, we deliver our service in hybrid way: both physical and online.

#### **Our services include:**

- i) The Advancement of Health or Saving of Lives
- ii) Disability
- iii) The Prevention or Relief of Poverty
- iv) Economic/Community Development and Employment
- v) Human Rights or Racial Harmony/equality and Diversity

## Trustees' Report for the year ended 30th September 2022

### Our Attributes include:

- Expert by experience and committed: everyone in ARF identifies as an LGBTIQ person, we bring personal experiences and detailed insight into the issues we face to support each other and build trust.
- Flexibility: we are flexible in providing varied services that enhance the health and wellbeing of our members and service users as we are able to react quickly to the changing needs of our community.
- Needs-based: were established to meet specific needs that is evident in the LGBTIQ people seeking asylum's community. We provide peer support-safe-space, interpreters and Specialist LGBTIQ+ Counselling service tailored to issues affecting people seeking asylum based on their sexual orientation and/or gender identities.
- Holistic: We are user-centered. We focus on 'the whole person' and the multiple needs they may have, co-ordinate support (emotional, social issues such as education and homelessness) across different providers.
- Trusted and Connected to our community: We reach people that the statutory sector finds more difficult to access. Our members and service users prefer to access services provided by the community sector rather than statutory services due to fear of perceived 'authority figures' and language barrier.
- Value for money: we can do positive impactful work with only small amounts of money working across organisational boundaries. This reduces the chance of duplication and bureaucracy, which can lead to poor support outcomes and inefficiencies.
- Improved community life: ARF is building safer communities through practical and emotional support that members and service users need to integrate into the community, contribute to British values and have improved quality of life for themselves.

### Plans for the Years Ahead

We aim to be able to deliver more on our 5-year strategic plan. This we plan to achieve by offering support to more LGBTIQ+ people seeking asylum, encourage our service users to take up volunteering opportunities with us, reach more members of the public to garner solidarity through new and exciting projects, deliver more workshops, conferences and seminars, produce more newsletters, press releases etc.

Our main focus is to apply for more funding in order to be able to sustain our project. We remain grateful to all our funders including those who donate and fundraise for us.

### Trustees Responsibilities

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the State of Affairs of the CIO and of the surplus of the CIO for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is not appropriate to presume that the CIO is a going concern.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Date approved by the Trustees: 15/10/24

Signed on their behalf by Trustee - full name

Aderonke Apata



Signed on their behalf by Trustee – full name

Regina Mensah



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Aderonke Apata (Oct 15, 2024 16:20 GMT+1) Regina Mensah (Oct 15, 2024 16:22 GMT+1)

Signature:

Signature:

**AFRICAN RAINBOW FAMILY**  
(Charitable Incorporated Organisation)

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees/ members of the African Rainbow Family on the accounts for the year ended 30th September 2022 set out on pages 7 to 14.

**Respective responsibilities of trustees and examiner**

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

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act; and
- Highlight any issues requiring reporting.

**Basis of independent examiner's statement**

My examination was carried out in accordance with 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the 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 accounts 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:

1. 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 accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

J3 Accountants  
128 City Road  
London  
EC1V 2NX

Trevor Jenkins-Johnston

Date: 15<sup>th</sup> October 2024



**AFRICAN RAINBOW FAMILY**  
(Charitable Incorporated Organisation)

**Statement of Financial Activities for the  
year ended 30th September 2022**

	Note	General Funds £	Restricted Funds £	21/22 £	20/21 £
<b>INCOMING RESOURCES</b>					
Incoming Resources from Generated Funds					
Donations, Grants & Legacies	3	125,868	29,262	155,129	233,433
Charitable Activities		1,490	-	1,490	-
Investment Income		23	-	23	-
Activities for Generating Funds		630	-	630	50
Other Incoming Resources		100	-	100	8,149
<b>TOTAL INCOMING RESOURCES</b>		<b>128,111</b>	<b>29,262</b>	<b>157,373</b>	<b>241,633</b>
<b>RESOURCES UTILISED</b>					
Costs of Generating Funds					
Charitable Activities	4	47,280	95,080	142,360	155,134
Governance Costs	5	2,900	-	2,900	-
<b>TOTAL RESOURCES UTILISED</b>		<b>50,180</b>	<b>95,080</b>	<b>145,260</b>	<b>155,134</b>
<b>NET INCOMING/ (OUTGOING) RESOURCES</b>		<b>77,931</b>	<b>(65,818)</b>	<b>12,113</b>	<b>86,498</b>
Funds brought forward		96,941	70,233	167,175	78,992
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>174,872</b>	<b>4,415</b>	<b>179,287</b>	<b>165,490</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the CIO's operations are classed as continuing.

The notes on pages 9-14 form part of these financial statements.

**AFRICAN RAINBOW FAMILY**  
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**Balance Sheet as at 30th September 2022**

	Note	General Funds £	Restricted Funds £	21/22 £	20/21 £
<b>CURRENT ASSETS</b>					
Cash		43	-	43	43
Bank		180,762	4,415	185,177	165,447
<b>TOTAL CURRENT ASSETS</b>		<b>180,805</b>	<b>4,415</b>	<b>185,220</b>	<b>165,490</b>
<b>CREDITORS: Amounts falling due within one year</b>					
Accruals		2,900	-	2,900	-
HMRC & Pension Liability		3,033	-	3,033	-
<b>NET CURRENT ASSETS</b>		<b>5,933</b>	<b>-</b>	<b>5,933</b>	<b>-</b>
<b>NET ASSETS</b>		<b>174,872</b>	<b>4,415</b>	<b>179,287</b>	<b>165,490</b>
<b>FUNDS OF THE CHARITY</b>					
General Funds		174,872	-	174,872	95,258
Restricted Funds	6	-	4,415	4,415	70,232
<b>TOTAL FUNDS</b>		<b>174,872</b>	<b>4,415</b>	<b>179,287</b>	<b>165,490</b>



Aderonke Apata (Oct 15, 2024 16:20 GMT+1)



Regina Mensah (Oct 15, 2024 16:22 GMT+1)



## **Notes to the Financial Statements for the year ended 30th September 2022**

### **1. ACCOUNTING POLICIES**

#### **Basis of Preparation & Assessment of Going Concern**

##### **Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

##### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

##### **Incoming Resources**

##### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### **Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### **Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services have been delivered.

##### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### **Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### **Volunteer Help**

The value of any voluntary help received is not included in the accounts.

##### **Investment Income**

This is included in the accounts when receivable.

##### **Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## **Notes to the Financial Statements for the year ended 30th September 2022**

### **1. ACCOUNTING POLICIES**

#### **Expenditure and Liabilities**

##### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### **Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### **Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

##### **Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

##### **Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

##### **Unrestricted funds**

These funds can be used for the general objectives of the charity as set out in the trustees' report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

##### **Restricted funds**

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise because of appeals for special offerings for specific purposes.

##### **Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

##### **Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

##### **Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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### **2. TANGIBLE FIXED ASSETS**

The CIO held no fixed assets during this or the previous financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

30th September 2022 : None

30th September 2021 : None

**AFRICAN RAINBOW FAMILY**  
(Charitable Incorporated Organisation)

**Notes to the Financial Statements**  
**for the year ended 30th September 2022**

<b>Note</b>	<b>General Funds</b>	<b>Restricted Funds</b>	<b>21/22</b>	<b>20/21</b>
	£	£	£	£
<b>3</b>				
Donations	41,768	-	41,768	58,305
Grants	84,100	29,262	113,362	175,128
<b>Donations, Grants &amp; Legacies</b>	<b>125,868</b>	<b>29,262</b>	<b>155,129</b>	<b>233,433</b>
 T-Shirt Sales	 630	 -	 630	 50
 Workshops, seminars & training	 1,490	 -	 1,490	 -

**AFRICAN RAINBOW FAMILY**  
(Charitable Incorporated Organisation)

**Notes to the Financial Statements**  
**for the year ended 30th September 2022**

<b>Notes</b>	<b>General Funds</b>	<b>Restricted Funds</b>	<b>21/22</b>	<b>20/21</b>
	£	£	£	£
<b>4</b>				
Advertising/Promotional	3,746	-	3,746	-
Bank charges	8	-	8	-
Charitable Awards & Distributions	778	31,073	31,851	75,654
Counselling	-	2,400	2,400	16,921
Destitution Support	1,567	-	1,567	-
Funeral costs	4,808	-	4,808	-
Human Resource costs	3,032	-	3,032	6,500
Insurance costs	343	-	343	753
Meals and catering	2,287	258	2,545	-
Membership & Subscriptions	-	-	-	649
Office/General Administrative Expenditures	533	-	533	-
Paypal fees	1	-	1	-
Payroll Processing	586	-	586	-
Staff costs	17,347	55,714	73,061	28,252
Printing, Postage & Stationery	558	-	558	1,385
Professional Consultants	5,000	-	5,000	-
Professional Subscriptions and Dues	429	-	429	-
Rent & Rates	1,002	-	1,002	-
Short Life Equipment & Consumables	2,650	795	3,445	12,244
Software subscriptions	694	-	694	-
Sundry expenses	(30)	-	(30)	1,140
Telephone costs	488	1,056	1,544	874
Travel and Subsistence	1,155	-	1,155	1,921
T-Shirts	299	-	299	-
Volunteer expenses	0	3,784	3,784	8,841
<b>Charitable Activities</b>	<b>47,280</b>	<b>95,080</b>	<b>142,360</b>	<b>155,134</b>

<b>5</b>				
Examiner Fees	2,900	-	2,900	-
<b>Governance Costs</b>	<b>2,900</b>	<b>-</b>	<b>2,900</b>	<b>-</b>

**AFRICAN RAINBOW FAMILY**  
(Charitable Incorporated Organisation)

**Notes to the Financial Statements**  
**for the year ended 30th September 2022**

Notes	Opening balance 1st Oct 2021	Additions	Reductions	Closing Balance 30th Sep 2022	20/21
	£	£	£	£	£
<b>6</b>					
Manchester Migrant Solidarity Fund	58	-	58	-	58
Salford CVS Community Fund	10	-	10	-	10
Paul Hamlyn Foundation	14	-	14	-	14
Oglesby Charitable Trust	3,755	-	3,755	-	3,755
The London Community Funders Fund	35,000	-	35,000	-	35,000
The Barrow Cadbury Trust	4,775	-	4,775	-	4,775
Choose Love Fund	100	14,000	14,100	-	100
UK Community Foundation	12,106	-	12,106	-	12,106
The National Lottery Fund	4,415	-	-	4,415	4,415
Black Liberation Movement (BLMUK)	10,000	-	10,000	-	10,000
Manchester City Council	-	7,980	7,980	-	-
The Proud Trust	-	7,282	7,282	-	-
<b>Restricted Funds</b>	<b>70,233</b>	<b>29,262</b>	<b>95,080</b>	<b>4,415</b>	<b>70,233</b>

**AFRICAN RAINBOW FAMILY**  
(Charitable Incorporated Organisation)

**Notes to the Financial Statements  
for the year ended 30th September 2022**

**7.**

	21/22	20/21
	£	£
Salaries & Wages	71,439	27,736
Pension costs	1,622	516
<b>Staff Costs</b>	<b>73,061</b>	<b>28,252</b>

Charitable Activities Average Headcount	3	1
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The Charity operates a PAYE scheme to pay all members of employed staff, and no employees received emoluments in excess of £60,000.

**8. TRUSTEES AND OTHER RELATED PARTIES**

The only payments made to the Trustees consisted of reimbursements of expenses incurred in furthering the Charity's objects and no direct benefits were received by the Trustees during the financial year.

No other payments were made to trustees, or any persons connected with them during this financial period. No material transactions took place between the organisation and a trustee or any person connected with them.

**9. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**10. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**11. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake












# Statutory Accounts 21-22 v2.0

Final Audit Report

2024-10-15

Created:	2024-10-15
By:	Trevor Jenkins-Johnston (trevor@j3accountants.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAF9-VGZ7_meKDvccK3qCH86fSfdQcuXP

## "Statutory Accounts 21-22 v2.0" History

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