

Trustees' Report and Unaudited Financial Statements

SEPTEMBER 2020 – AUGUST 2021



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Photo (this page and cover): Tom Price/Ella's



Reference and administrative details for the year ended 31 August 2021

Ella's Home (known as Ella's)

Company number: 12178531

Charity number: 1187529

Registered office and operational address:

The Arc Club,
72 - 76 Digby Road
Homerton
E9 6HX

Trustees:

R. Claydon (Chair)
A. Gregora
H. Pring
W. Leyland (appointed 18 May 2021)
G. Newbold (appointed 18 May 2021)

Bankers:

The Co-operative
P.O. Box 250
Skelmersdale
WN8 6WT

Independent examiners:

Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD



*'Thank you team
Ella's for all the
help you gave me. I
breathe life today,
the freedom of a
human being...'*

LUCIA

Introduction

Our mission at Ella's is to do everything we can to ensure survivors of trafficking and exploitation have all they need to recover and build lives that are safe and free.

To help us achieve our mission, we launched a three-year strategy in September 2020. This strategy is focused on strengthening our organisation, to provide a sustainable foundation for our work, and to maximise the impact of our work among survivors.

Our strategic goals and plans fall into three pillars of work:

- 1. Provide expert care in London**
- 2. Grow influence and develop**
- 3. Run an excellent organisation**

This annual report and the accounts included in it mark the end of the first year of our current three-year strategy, September 2020 to August 2021.

THE YEAR IN NUMBERS

36

women supported in total

28

children benefiting from our work

16

women enrolled in skills training

12

women helped through pregnancy and postnatally

9

women assisted with immigration status

2

women supported to testify against their traffickers



'On my first day at Ella's, it felt like being welcomed home. I felt safe. I slept that night for the first time in two weeks.'

SHARON

Pillar 1: Provide expert care in London

ABOUT THIS PILLAR

The need for what we do is urgent, vast and growing. Many more survivors are referred to Ella's than we are able to support. In 2020, we could only offer rooms to 18 per cent of the women referred to our safe houses.

For these reasons, we are committed to ensuring that the support we provide is as excellent as it can be, and that we can grow sustainably to reach more women.

YEAR 1 AIMS

In year one, our focus was on strengthening and improving our current service, guided by feedback from the women we work with as well as our frontline staff.

We also aimed to open a third safe house in the second half of the year, enabling us to provide a greater number of survivors with the supported accommodation crucial to their rehabilitation and long-term safety.



WHAT WE DO

For anyone new to Ella's, we are an organisation providing urgent and long-term support for women who have survived trafficking and exploitation.

Our mission is to ensure survivors of trafficking and exploitation have all they need to recover and build lives that are safe and free.

To achieve this, we offer safe house accommodation for women when they are most vulnerable, care to help them recover and move forward, and long-term community-based support to help survivors build safe, independent lives.

For more, visit www.ellas.org.uk



YEAR 1 ACHIEVEMENTS

Our approach

Based on feedback from the women we work with as well as frontline staff, we have refined our model of support for survivors.

Our new model has a more defined progression for women, from the time they enter Ella's service to the time they are ready to exit.

This provides a crucial roadmap for survivors and staff, leading to survivor empowerment and independence. It also ensures that there are spaces opening up for new women to enter our service, as others become ready to move on safely and independently.

Frontline staff

Our frontline staff are brilliant at what they do, much-loved and appreciated by the women we work with and crucial to their rehabilitation.

To help increase the reach of our frontline staff, outwork our new model and protect wellbeing by ensuring that workloads are manageable, we restructured the team and created two new roles, a Community and Resettlement Coordinator and an Evaluation and Partnerships Manager.

A third safe house

Towards the end of year one, we secured investment to run our third safe house from the Resonance Women in Safe Homes (WISH) fund.

We are now working with WISH to find the right property, and hope to open the new safe house, with three to five bed spaces, in early 2022.

THE YEAR AHEAD

In year 2 of our current strategy, September 2021 to August 2022, we will embed our revised approach to make sure roles and systems are working well.

We will open our third safe house, increase our partnership working in local communities and across the sector, and grow our number of trained volunteers.

We hope to increase the number of women benefiting from our work from 35 per year to around 45.

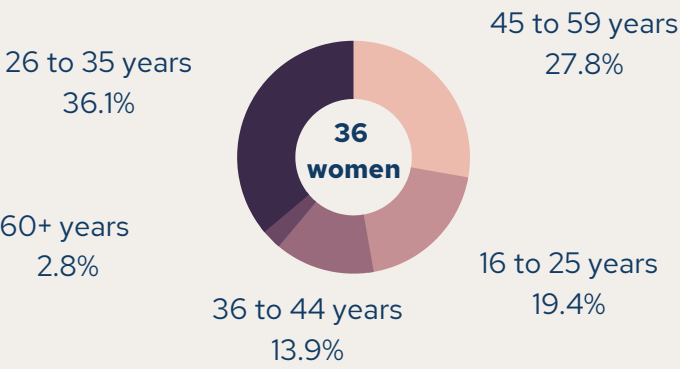


Our community of survivors

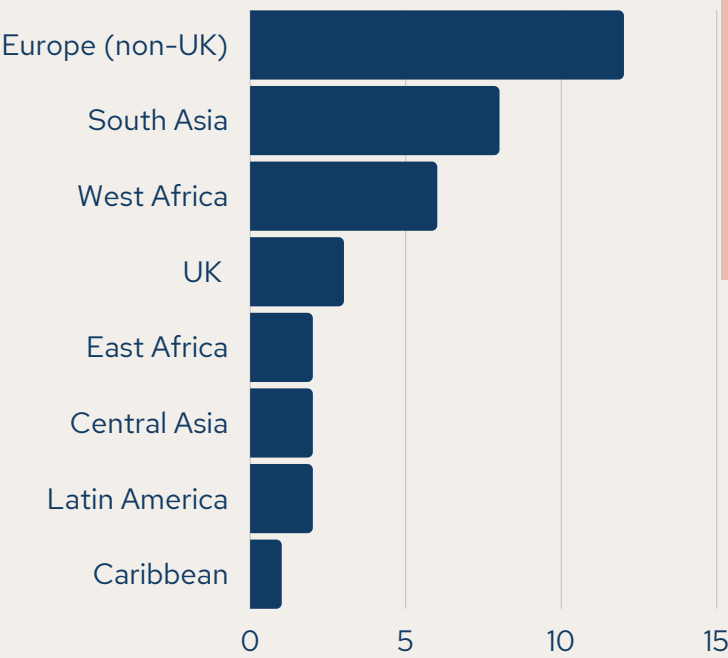
2020/21

The women we work with are amazing. Here's some information on who they are and what they've been through.

Age



Place of birth



Trauma

The women at Ella's have survived multiple kinds of abuse and trauma. Of the women at Ella's the last year:

- 69%** have experienced trafficking
- 72%** have experienced sexual exploitation
- 42%** have experienced domestic servitude
- 42%** have experienced sexual assault
- 69%** have experienced other forms of abuse including honour-based violence and domestic abuse



Pillar 2: Grow influence and develop

ABOUT THIS PILLAR

We are committed to raising awareness of the impact of trafficking and the need for long-term aftercare for survivors, among policy makers as well as the general public.

We amplify the voices of the women we work with, sharing stories and learning in order to increase support and help prevent trafficking.

YEAR 1 AIMS

In year one, we set out to refresh our brand and create a new website to help grow our profile as an effective, independent charity and communicate more effectively.

We planned to attend key sector meetings, share stories via digital channels and speaking engagements, and grow our number of supporters.

YEAR 1 ACHIEVEMENTS

Increasing support and engagement

We attended more than 11 key sector meetings and spoke at 15 events. We achieved positive media coverage over the year, national as well as local, saw an increase in audience size and engagement across all of our social media channels, and formed new relationships with business and other partners.

Collaboration across the sector

We continued to be an active member of the Free for Good coalition, calling on the government to provide longer-term support for survivors of modern slavery. We also formed a new partnership with StopTheTraffik, sharing knowledge to help prevent trafficking, and worked with Justice & Care and others to contribute to a number of key policy and research reports.

Brand and communication

Guided by input from the women we work with as well as external audiences, we relaunched the Ella's brand. We also created a new website, and obtained funding to commission some professional photos as well as a multi-purpose film about what we do and why, to help engage people with our work and raise support.

THE YEAR AHEAD

Moving ahead into year two of our current strategy, September 2021 to August 2022, we will change the name of this pillar to Influencing Change.

We will seek to build on and create new partnerships and relationships to bring about positive change for the survivors we work with, and help prevent trafficking and exploitation.

We will continue to grow awareness, audience reach and our supporter base in order to increase our impact among survivors.

Pillar 3: Running an excellent organisation

ABOUT THIS PILLAR

In order to provide the best care for as many survivors as possible, we're committed to making sure that our organisation runs efficiently, that we use our resources wisely, and that we can provide a safe and positive working environment.

YEAR 1 AIMS

Our priorities in year 1 of our strategy were to establish ourselves as an independent and highly functioning charity, following our independence from the umbrella organisation in which we operated for the previous six years.

This included developing and updating our policies and procedures, growing and diversifying funding streams, developing a business plan and embedding monitoring and evaluation across our services.

YEAR 1 ACHIEVEMENTS

Independence

Ella's was founded in 2014 by our Co-Director Emily Chalke, and incubated within an umbrella organisation called Kahaila.

Following six years of growth and impact, we registered as a charity in our own right in September 2020. To lay the foundation for continued growth and excellence, we developed and updated a number of crucial policies and procedures this year.

We also established rigorous financial reporting systems, and have taken a number of measures to invest in staff wellbeing and equality, equity and diversity.

Monitoring and Evaluation

We have refined our theory of change, adjusting our working model accordingly. We have also implemented a new monitoring and evaluation process, incorporating an assessment tool from the IJM (International Justice Mission).

This means we are now better able to critique, improve and evidence our impact. It will also enable us to monitor survivors' progress accurately, and tailor our support accordingly to ensure the best outcomes for them.

Growing funding streams

Our fundraising activities in the last year have exceeded our overall targets, allowing Ella's to strengthen its reserve and begin to grow.

We are grateful for the support of a large number of new trusts and foundations, including the London Community Foundation and Barrow Cadbury, as well as our long-term partners such as TRIBE Freedom Foundation, and every one of our donors and fundraisers.



THE YEAR AHEAD

In year 2 of our current strategy, September 2021 to August 2022, we will continue to strengthen our organisation to support our work with survivors. We have created a new role to ensure the voices and views of survivors help drive more of what we do, and ensure we continue to improve our frontline work. We will also be drawing on input from business development, finance and social investment experts thanks to support recently secured from the Enterprise Development Fund, in order to develop our business plans and funding strategies.

Photo: Tom Price/Ella's



MORE ON OUR INDEPENDENCE

Six years since we were founded in 2014, Ella's registered as an independent charity in 2020. Up until this point, we were operating within an umbrella organisation called Kahaila. By the time we achieved independence, we had gained a staff team of eight and were running two safe houses.

All staff, assets, knowledge, experience and expertise gained during our first six years

of work came with us when we went independent, a solid base for future growth and development. Our work with women has remained both constant and consistent during this time of change, and is set to expand to benefit even more people as a result of our status as an independent charity.

Thank you for being with us on the journey.

'We've been partnering with Ella's for nearly three years, and we are so inspired by their work with survivors. It's been great to support Ella's' growth and development in the last year, as they have refined their model and strengthened their monitoring and evaluation. We know that more lies ahead, and that so many more lives will be changed in the years to come.'

Tom Stancliffe, TRIBE Freedom Foundation



Governance report

The objects of the charity are for the public benefit. They are listed with the Charity Commission as follows:

- 1) to provide relief for women and other victims affected by human trafficking and sexual exploitation including, but not limited to, the provision of safe and restorative accommodation, counselling, medical care, financial assistance, education and other services to support long-term aftercare and recovery; and
- 2) to advance public awareness and understanding of issues surrounding sexual exploitation and human trafficking throughout the United Kingdom and elsewhere.

Photo: Tom Price/Ella's

Our support

Our support for women is tailored to every individual, including help with:

- Medical care/therapies
- Emotional support
- Education/skills training
- Employment opportunities
- Reuniting with family
- Finding and moving into new homes
- Immigration and legal support
- Bringing abusers to justice
- Emergency money and essentials
- Budgeting/managing money
- Confidence/life skills
- Community integration
- Attending appointments
- Moving countries if wanted



IMPACT OF COVID (TO 2019)

Covid-19 has been a challenge for Ella's, as for the charity sector as a whole. The pandemic is frightening for the women Ella's works with, and has restricted access to therapies, legal support, skills training and other activities crucial to their rehabilitation and long-term safety.

We were able to secure laptops and data packages early on in the pandemic to support the women and help them stay connected and engaged. This was critically important for their immediate well-being as well as their long-term recovery and independence.

Our team moved to homeworking wherever possible, and engaged proactively with all public health requirements. We maintain a hybrid means of working.

We have learnt that we need to remain highly adaptable and be conscious of the need to continually invest in our IT infrastructure for both our women and staff teams.

In terms of fundraising, events and corporate gatherings have been affected by COVID restrictions, although we are starting to see a return to both. Going forward, we will be investing in additional capacity to help us develop more corporate partnerships.

Whilst there has been concern for the wellbeing of service users, as well as the impact of the pandemic on staff and income, Ella's has weathered the storm so far and we are on track to emerge stronger than before.

GOVERNANCE AND MANAGEMENT

Reference and administrative information set out on page 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities (effective from January 2019).

Ella's is overseen by a board of five trustees. Day to day management is conducted by two Co-Directors and their management team. In the year to 31 August 2021 we increased from three trustees to five, bringing in new expertise to support Ella's' growth. Ella's has 11 staff members and receives the support of volunteers. On 31 August 2021, Ella's had 25 active volunteers.

We have also been fortunate to receive pro bono support from Bates Wells solicitors, and continued strategic management advice from Caplor Horizons who supported the open recruitment of trustees from three to five.

The Board now meets quarterly. In terms of future development, the Board is extremely appreciative of the need to ensure that diversity and lived experience are reflected throughout all aspects of the organisation's strategic and operational activity, and this is an aspect of our work that we continue to address.



RISK MANAGEMENT

At Ella's we are acutely aware of the vulnerability of those that we work with, and our staff and volunteer team. Our policies are designed to manage and mitigate against such risks as well as those challenges that could hinder the organisation's own short and long term sustainability. All such risks are captured in our risk register.

FINANCIAL REVIEW

Despite the uncertain fundraising landscape and some cancelled plans as a result of the covid-19 pandemic, we have raised enough over the last year to sustain our work with survivors of trafficking and exploitation, and begin to grow.

Ella's' income was just under £500,000 in total, around 30 per cent from charitable activities, 55 per cent from grants and 15 per cent from public donations. It is our aim to continue to diversify our funding in the

In recognition of our growth and the increased demand for our services, we review the risk register every quarter and have also added several key areas for this year, including cyber security and climate change. Key risks are reviewed by the trustees at each board meeting.

coming year to ensure long-term sustainability.

Of our income, 18 per cent went to raising funds and 82 per cent to charitable activities, which is in line with our expectations based on our size and nature of work.

Movement in funds was such that our unrestricted reserve rose by over £27,000. This is necessary to support the growth in monthly expenditure.

RESERVES POLICY

At the end of the period, Ella's retained an unrestricted reserve of £131,030. Our reserve policy is to maintain an unrestricted reserve of three months running costs to protect against any unforeseen loss of income. At 31 August 2021 the reserve required was £122,700.

Ella's receives income from the following sources:

Trading Income (Housing Benefit)
Trusts and Grantmaking bodies
General Public

Our increased reserves have made it possible for Ella's to start the process of opening a third home which is due to open in 2022. To all those who have supported us, thank you.



Declarations

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charity and of the income and expenditure of the charity for that period. In preparing those 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK accounting standards and statements of recommended practice 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 operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the

financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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 trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Independent examiners

Godfrey Wilson Limited were re-appointed as independent examiners to the charitable company during the period and have expressed their willingness to continue in that capacity.

Approved by the trustees on 11 March 2022 and signed on their behalf by:



Rebecca Claydon - Chair

Independent Examiner's Report

To the trustees of:

Ella's Home

I report to the trustees on my examination of the accounts of Ella's Home (the charitable company) for the year ended 31 August 2021, which are set out on pages 16 to 30.

Responsibilities and basis of report

As the trustees of the charitable company (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 the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charitable company'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 the charitable company'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 the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

- (1) accounting records were not kept in respect of the charitable company 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.

Laura May Richards

Laura Richards ACA

11 March 2022

Laura Richards ACA

Member of the ICAEW

For and on behalf of:

Godfrey Wilson Limited

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD



'Every single step forward I do, you guys [Ella's] are by my side. Thanks for transforming life, bringing colour to it.'

ANA

ELLA'S HOME:

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 August 2021					
	Note	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Income from:					
Donations and legacies	3.	252,925	96,317	349,242	119,242
Charitable activities	4.	-	148,581	148,581	24,586
Total income		<u>252,925</u>	<u>244,898</u>	<u>497,823</u>	<u>143,828</u>
Expenditure on:					
Raising funds		-	81,044	81,044	1,168
Charitable activities		<u>232,844</u>	<u>136,164</u>	<u>369,008</u>	<u>26,436</u>
Total expenditure	6.	<u>232,844</u>	<u>217,208</u>	<u>450,052</u>	<u>27,604</u>
Net income		20,081	27,690	47,771	116,224
Transfers between funds		-	-	-	-
Net movement in funds	7.	20,081	27,690	47,771	116,224
Reconciliation of funds:					
Total funds brought forward		<u>12,884</u>	<u>103,340</u>	<u>116,224</u>	-
Total funds carried forward		<u><u>32,965</u></u>	<u><u>131,030</u></u>	<u><u>163,995</u></u>	<u><u>116,224</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 14 to the accounts.

ELLA'S HOME: Balance sheet

As at 31 August 2021				
	Note	£	2021 £	2020 £
Fixed assets				
Tangible assets	10.		<u>1,892</u>	<u>-</u>
Current assets				
Debtors	11.	26,523		-
Cash at bank and in hand		<u>177,941</u>		<u>117,777</u>
		204,464		117,777
Liabilities				
Creditors: amounts falling due within 1 year	12.	<u>42,361</u>		<u>1,553</u>
Net current assets			<u>162,103</u>	<u>116,224</u>
Net assets	13.		<u>163,995</u>	<u>116,224</u>
Funds	14.			
Restricted funds			32,965	12,884
Unrestricted funds				
General funds			<u>131,030</u>	<u>103,340</u>
Total charity funds			<u>163,995</u>	<u>116,224</u>

The directors are satisfied that the company is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the year by virtue of section 477(2), and that no member or members have requested an audit pursuant to section 476 of the Act.

The directors acknowledge their responsibilities for:

(i) ensuring that the Company keeps proper accounting records which comply with section 386 of the Act; and

(ii) preparing financial statements which give a true and fair view of the state of affairs of the Company as at the end of the financial year and of its profit or loss for the financial year in accordance with the requirements of section 393, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime. Approved by the trustees on 11 March 2022 and signed on their behalf by:



Rebecca Claydon - Chair

ELLA'S HOME: Statement of cash flow

For the year ended 31 August 2021		
	2021	2020
	£	£
Cash used in operating activities:		
Net movement in funds	47,771	116,224
<i>Adjustments for:</i>		
Depreciation charges	782	-
Decrease / (increase) in debtors	(26,523)	-
Increase / (decrease) in creditors	40,808	1,553
Net cash provided by / (used in) operating activities	62,838	117,777
Cash flows from investing activities:		
Purchase of tangible fixed assets	(2,674)	-
Net cash provided by / (used in) investing activities	(2,674)	-
Increase / (decrease) in cash and cash equivalents in the year	60,164	117,777
Cash and cash equivalents at the beginning of the year	117,777	-
Cash and cash equivalents at the end of the year	177,941	117,777

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

ELLA'S HOME:

Notes to the financial statements. For the year ended 31 August 2021.

1. Accounting policies

a) Basis of preparation

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

Ella's Home 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 note.

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income from housing benefit is recognised when entitlement to claim is met.

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

ELLA'S HOME:

Notes to the financial statements. For the year ended 31 August 2021.

1. Accounting policies (continued)

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

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

h) Allocation of support and governance costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Governance costs are the costs associated with the governance arrangements of the charity, including the costs of complying with constitutional and statutory requirements and any costs associated with the strategic management of the charity's activities.

These costs have been allocated between cost of raising funds and expenditure on charitable activities based on the proportion

of staff costs, as follows:

- Raising funds

2021 - 18.0%

2020 - 5.0%

- Charitable activities

2021 - 82.0%

2020 - 95.0%

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

Household goods 5 years straight line basis.

Office equipment 3 years straight line basis.

Items are capitalised where the purchase price exceeds £500.

j) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

ELLA'S HOME:

Notes to the financial statements. For the year ended 31 August 2021.

1. Accounting policies (continued)

l) Creditors

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

the period of the revision and future periods if the revision affects both current and future periods.

The key sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are depreciation of fixed assets as described in note (i) above.

m) Financial instruments

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

n) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in



2. Prior period comparatives: statement of financial activities

	Restricted £	Unrestricted £	2020 Total £
Income from:			
Donations and legacies	13,524	105,718	119,242
Charitable activities	-	24,586	24,586
Total income	13,524	130,304	143,828
Expenditure on:			
Raising funds	-	1,168	1,168
Charitable activities	640	25,796	26,436
Total expenditure	640	26,964	27,604
Net income and net movement in funds	12,884	103,340	116,224

3. Income from donations and legacies

	Restricted £	Unrestricted £	2021 Total £
Grants > £10,000:			
<i>The Barrow Cadbury Trust</i>	48,690	-	48,690
<i>MOPAC</i>	30,398	-	30,398
<i>Tribe Freedom Foundation</i>	30,000	-	30,000
<i>AXA</i>	15,336	11,847	27,183
<i>The London Community Fund</i>	25,000	-	25,000
<i>City Bridge Trust</i>	25,000	-	25,000
<i>Smallwood Trust</i>	24,611	-	24,611
Grants < £10,000	53,890	10,222	64,112
Other donations	-	63,648	63,648
Gifts in kind *	-	10,600	10,600
Total income from donations and legacies	252,925	96,317	349,242

Prior period comparatives			2020
	Restricted £	Unrestricted £	Total £
Grants > £10,000:			
<i>Tribe Freedom Foundation</i>	-	80,001	80,001
MOPAC	13,524	-	13,524
Other donations	-	4,097	4,097
Gifts in kind *	-	21,620	21,620
Total income from donations and legacies	<u>13,524</u>	<u>105,718</u>	<u>119,242</u>

*Gifts in kind include legal advice, fundraising and other consultancy services donated to the charity.

4. Income from charitable activities

	Restricted £	Unrestricted £	2021 Total £	2020 Total £
Housing benefit	-	143,963	143,963	24,391
Other services	-	4,618	4,618	195
Total income from charitable activities	<u>-</u>	<u>148,581</u>	<u>148,581</u>	<u>24,586</u>

All income in the prior period was unrestricted.

5. Government grants

The charitable company receives government grants, defined as funding from MOPAC to fund charitable activities. The total value of such grants in the period ending 31 August 2021 was £30,398 (2020: £13,524). There are no unfulfilled conditions or contingencies attaching to these grants in 2020/21.

6. Total expenditure

	Raising funds £	Charitable activities £	Support and governance costs £	2021 Total £
Staff costs (note 8)	36,141	161,295	78,971	276,407
Rent	-	60,048	-	60,048
Housing costs	-	31,861	-	31,861
Client support	-	13,401	-	13,401
Freelancer fees	12,600	-	-	12,600
Fundraising*	11,762	-	-	11,762
Other staff costs	-	-	11,557	11,557
Training	-	8,869	1,183	10,052
Professional fees*	-	-	8,310	8,310
Office costs	-	-	4,223	4,223
Accountancy	-	-	3,668	3,668
Insurance	-	-	2,276	2,276
Recruitment	-	-	1,407	1,407
Travel	-	1,315	-	1,315
Depreciation	-	164	618	782
Volunteers	-	383	-	383
Sub-total	60,503	277,336	112,213	450,052
Allocation of support and governance costs	20,541	91,672	(112,213)	-
Total expenditure	81,044	369,008	-	450,052

* Costs include professional services and fundraising support donated to the charity as gifts in kind.

Total governance costs were £2,280 (2020: £1,440).

6. Total expenditure (continued): prior period comparatives

	Raising funds £	Charitable activities £	Support and governance costs £	2020 Total £
Training	-	475	-	475
Client support	-	1,152	-	1,152
Rent *	-	6,416	-	6,416
Housing costs	-	23	-	23
Volunteers	-	24	-	24
Fundraising	203	-	-	203
Professional fees *	-	-	17,600	17,600
Accountancy	-	-	1,440	1,440
Office costs	-	-	33	33
Equipment and software	-	-	238	238
Sub-total	203	8,090	19,311	27,604
Allocation of support and governance costs	965	18,346	(19,311)	-
Total expenditure	1,168	26,436	-	27,604

* Costs include professional services and office space donated to the charity as gifts in kind.

7. Net movement in funds

This is stated after charging:

	2021 £	2020 £
Trustee remuneration	Nil	Nil
Trustees' reimbursed expenses	Nil	Nil
Independent examiner's remuneration (including VAT)	<u>2,280</u>	<u>1,440</u>

8. Staff costs

Staff costs

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	245,939	-
Social security costs	24,799	-
Pension costs	5,669	-
	<u>276,407</u>	<u>-</u>
Freelance staff	12,600	-
	<u>289,007</u>	<u>-</u>

Salary costs were covered by Ella's' previous umbrella company in 2020.

No employee earned more than £60,000 during the year.

The key management personnel of the charitable company comprise the Trustees, the Co-Directors, and the Management Team. The total employee benefits of the key management personnel were £173,268 (2020: £nil).

	2021 No.	2020 No.
Average head count	<u>10</u>	<u>-</u>

9. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

10. Tangible fixed assets

	Household goods £	Office equipment £	Total £
Cost			
At 1 September 2020	-	-	-
Additions in year	<u>820</u>	<u>1,854</u>	<u>2,674</u>
At 31 August 2021	<u>820</u>	<u>1,854</u>	<u>2,674</u>
Depreciation			
At 1 September 2020	-	-	-
Charge for the year	<u>164</u>	<u>618</u>	<u>782</u>
At 31 August 2021	<u>164</u>	<u>618</u>	<u>782</u>
Net book value			
At 31 August 2021	<u><u>656</u></u>	<u><u>1,236</u></u>	<u><u>1,892</u></u>
At 31 August 2020	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

11. Debtors

	2021 £	2020 £
Trade debtors	22,406	-
Other debtors	<u>4,117</u>	<u>-</u>
	<u><u>26,523</u></u>	<u><u>-</u></u>

12. Creditors: amounts due within 1 year

	2021 £	2020 £
Trade creditors	262	113
Accruals	10,215	1,440
Payroll liabilities	<u>31,884</u>	<u>-</u>
	<u><u>42,361</u></u>	<u><u>1,553</u></u>

13. Analysis of net assets between funds

	Restricted funds £	Unrestricted funds £	Total funds £
Tangible fixed assets	-	1,892	1,892
Current assets	32,965	171,499	204,464
Current liabilities	-	(42,361)	(42,361)
Net assets at 31 August 2021	<u>32,965</u>	<u>131,030</u>	<u>163,995</u>
Prior period comparatives			
	Restricted funds £	Unrestricted funds £	Total funds £
Current assets	12,884	104,893	117,777
Current liabilities	-	(1,553)	(1,553)
Net assets at 31 August 2020	<u>12,884</u>	<u>103,340</u>	<u>116,224</u>

14. Movement in funds

	At 1 September 2020 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2021 £
Restricted funds					
Albert Hunt	-	5,000	(5,000)	-	-
AXA	-	15,336	(15,336)	-	-
B&Q	-	4,869	(4,869)	-	-
City Bridge Trust	-	25,000	(11,114)	-	13,886
Enterprise Development Fund	-	10,000	(10,000)	-	-
Farthing Trust	-	7,000	(4,040)	-	2,960
Fir Tree	-	3,000	(3,000)	-	-
Money Saving Expert	-	6,021	(380)	-	5,641
MOPAC Fund	12,884	-	(12,884)	-	-
Mopac Salaries	-	30,398	(30,398)	-	-
Peter Stebbing	-	5,000	(5,000)	-	-
Quakers	-	8,000	(8,000)	-	-
Screwfix	-	5,000	(5,000)	-	-
The Smallwood Trust	-	24,611	(24,611)	-	-
The Barrow Cadbury Trust - COVID-19 Support Fund	-	48,690	(48,690)	-	-
Tribe	-	30,000	(25,066)	-	4,934
VAWG The London Community Fund	-	25,000	(19,456)	-	5,544
Total restricted funds	<u>12,884</u>	<u>252,925</u>	<u>(232,844)</u>	<u>-</u>	<u>32,965</u>
Unrestricted funds					
General funds	<u>103,340</u>	<u>244,898</u>	<u>(217,208)</u>	<u>-</u>	<u>131,030</u>
Total unrestricted funds	<u>103,340</u>	<u>244,898</u>	<u>(217,208)</u>	<u>-</u>	<u>131,030</u>
Total funds	<u><u>116,224</u></u>	<u><u>497,823</u></u>	<u><u>(450,052)</u></u>	<u><u>-</u></u>	<u><u>163,995</u></u>

Purpose of restricted funds

Albert Hunt: for South London safehouse

AXA: for outreach work (July 2020 - July 2021)

B&Q: for upgrades to East London safehouse

City Bridge Trust: for salaries and other core costs

Enterprise Development Fund: for work to develop Ella's' sustainability through enterprise

Farthing Trust: for crisis support

Fir Tree: film and photography

Money Saving Expert: for budgeting training for staff and service users

MOPAC fund: represents a grant received to cover additional costs incurred due to the Covid-19 lockdown

14. Movement in funds (continued)

Purpose of restricted funds (continued)

MOPAC salaries: for salaries and other core costs

Peter Stebbing: for safehouse costs

Quakers: for fire safety upgrades and other capital expenditure

Screwfix: for upgrades to safehouses

Smallwood: for salaries

The Barrow Cadbury Trust - COVID-19 Support Fund: for salaries and other core costs

TRIBE: for core costs and M&E work

VAWG The London Community Fund: for salaries

Prior period comparatives	At 1 September 2019 £	Income £	Expenditure £	Transfers between funds £	At 31 August 2020 £
Restricted funds					
MOPAC	-	13,524	(640)	-	12,884
Total restricted funds	-	13,524	(640)	-	12,884
Unrestricted funds					
General funds	-	130,304	(26,964)	-	103,340
Total unrestricted funds	-	130,304	(26,964)	-	103,340
Total funds	-	143,828	(27,604)	-	116,224

15. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

	2021 £	2020 £
Amount falling due:		
Within 1 year	46,271	46,271
Within 1 - 5 years	81,000	108,000
	127,271	154,271

16. Related party transactions

There were no related party transactions in the current or prior year.

Thank you

We've seen some inspiring growth and change over the last year, in Ella's as an organisation as well as in the lives of the women we work with. We have so much to celebrate. However, we are not complacent. Our work is urgent and vital for survivors, and we must continue to strengthen and grow in order to reach more women.

Join us

If you would like to support or partner with Ella's, we would love to hear from you. Together, we can help unlock freedom among women who have survived trafficking and exploitation.

'I have so much to thank Ella's for. I trust that my support worker is always fighting for my rights.'

YETA





ELLA'S

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Ella's is a company limited charity (company number 12178531) with a registered office address (England and Wales). We are also a charity registered in England and Wales, charity registration number 1187529.

