

Laawol Kisal

FIRST ANNUAL REPORT 2021 – 2023

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Section I

Introduction

Laawol Kisal is a women-led organization that supports parents, guardians, and carers from migrant communities across the UK with integration, parental skills, and life skills training and support. As migrants mainly from French-speaking West African countries with lived experiences, we understand the multiple challenges that illiterate and non-English speaking migrant women from different cultural backgrounds face integrating in British society, including bringing up children or parental skills, acquiring the right skills to be gainfully employed, and accessing the right support when it is needed.

As we also suffer from these issues outlined above, we struggled in the past two years to put together a support structure and package that we deem appropriate in tackling the range of issues and challenges that our target beneficiaries are facing. The cost-of-living crisis also brought its own unique challenges which compounded the initial challenges we had, but with the help of Centre for the Advancement of Development and Human Rights (CAD-HR) and MRU Social and Economic Community, we have been able to put together a solid support package that we believe will make deeper and wider impact to our beneficiaries.

Message from the Chair of Trustees

Welcome to Laawol Kisal's First Annual Report 2021-2023. As indicated above, after two years trying to put together an appropriate support structure for our beneficiaries, we were able to collaborate with other organisations as we now understand that working together and in collaboration with other organisations will enable to deliver our services effectively and comply with our charitable obligations with the Charity Commission and the public we serve. This thinking and approach has provided us with ample opportunities to enrol on series of training sessions, attend conferences, seminars, meetings, and other events that enhances the effectiveness of our governance.

The skills that we and our staff obtained from these activities enable us to provide high standard of services to our beneficiaries. After a lengthy deliberation and difficult conversation within our Board of Trustees we finally agree to join the MRU Social Community, a support structure designed to provide administrative and management support for organisations such as ours. Our membership with this support structure has enabled to gain access to a lot of materials, resources, networking opportunities, and also provided us with series of training sessions and some of these include, 'Understanding Strategic Collaboration, Adding Value through People: Human Resources,' among others.

I am therefore delighted to report that joining the MRU Social Community has been the best decision we have taken, and I strongly believe that from now onwards, our path to effectively deliver our services will be much easier for us. The MRU Social Community is a network of voluntary organisations operating within the MRU Community in the UK consisting of descendants from Sierra Leone, Guinea, Liberia, and Ivory Coast living in the UK. Our membership with this institution has enable us to discover other organisations within this community that are doing excellent work within the health and wellbeing sector. Our membership with the MRU Social Community also gave us the opportunity to be part of the MRU Community Health and Wellbeing Hub project. This project was designed to enable voluntary organisations within the health and wellbeing sector to work collaboratively and share workspace and service delivery resources while at the same time maintain our individual organisation identities and independence. This project is currently being funded by the

National Lottery Community Fund and the Greater London Authority due to its potential to make deeper and wider impact and its ability to reduce poverty. It was hailed as one of the innovative concepts that will help reduce poverty across London.

I am also very happy to report here that our first project "*Harnessing Natural Skills to Empower Struggling Families: A Food, Childcare, and Fun Activities Project*" is well under way, and we have just completed the development phase and working towards its implementation. This project which is aimed at enabling those deprived and struggling families especially single parents with great cooking and childcare skills to use their skills and experience to generate the income they need to thrive in society.

Founder and Director

I am delighted to report that Laawol Kisal is now effectively on the road to success.

After our initial registration, it took us a while to put things together and to start delivering our services here in the UK as well as in Guinea.

Our initial aim was to build and effectively manage a maternal hospital in Guinea – Conakry. I am happy to report that work on this front is ongoing and we have made tremendous progress in achieving this objective. However, we faced a number of challenges including raising the funds we need for this project to be successfully implemented. Thanks to our members and supporters who are widely spread across the world, we have been able to receive significant in-kind support for this project. Detailed report of our Guinea – Conakry project will be featured on our website and on our next annual report. This year and for this our 'First Annual Report' our focus will be on our work in the UK.

When we were preparing our application to the Charity Commission to register Laawol Kisal as a charity in the UK, we said we also wanted to support women from French-West African countries integrate well and support them through their journey as they build their lives in the UK. After our registration, and when we started working with Centre for the Advancement of Development and Human Rights (CAD-HR) we discovered that the problems we intended to tackle in Guinea – Conakry were present here in the UK within the Guinean community and to a larger extent within the Manor River Union Community.

We discovered that there were a lot of women in our community that are struggling not only to integrate into UK society due to several barriers including language, culture, and religion, but were also finding it extremely difficult to raise their children in accordance with UK laws. As a result, there is a growing number of families whose children have been removed from their care by local authorities due to the way these families are perceived by the local authorities as exposing their children to harm.

Our aim on this front is to support families especially migrants from French-Speaking West African countries to gain the parental and other skills they need to properly raise their children without offending the laws of the UK. In this regard, we have partnered with CAD-HR and are working on a project that will ensure that the women we support are well equipped to raise their children and are also economically active.

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Our Vision

Laawol Kisal's vision is to see that women in deprived communities are socially and economically empowered and active and making valuable contributions within their communities and in the wider society. In the next three years, we want to see an increasing number of women engage in community development work geared towards their social and economic independence.

Our Mission

Laawol Kisal's mission is to empower women through parental, vocational, and skills training programmes and assist them in monetising their domestic skills through our various projects including our "*Harnessing Natural Skills to Empower Struggling Families: A Food, Childcare, and Fun Activities Project.*"

Our Impact

As a newly established organisation designed to support and empower migrant women, our opportunity to make our first positive impact when the cost of everything that people need to live started and continued rising on an alarming rate. We realised that this would increase the number of women with mental health in our community. As a preventive measure, we linked with a sister organisation, Centre for the Advancement of Development and Human Rights (CAD-HR) and agreed to support those families that we already knew will be deeply affected by the cost-of-living crisis.

Thankfully, while we were preparing our intervention, Southwark Council rolled out their cost-of-living crises referral programme for Southwark residents and our organisations were approved and registered to refer individuals who needed extra support. Although the £100 issued to families to help with the cost-of-living crisis during the winter was not much to many families that were already struggling to cope with hiking energy bills, rent, council tax, food, and other everyday items, most of the families that received the money were very appreciative and grateful.

Feedback from the 350 beneficiaries we supported welcomed the £100 from Southwark but added that a more sustainable measure would have been better. As a result of this feedback, we decided to engage further with these beneficiaries to investigate what else could have been done to ameliorate their situation and make them resilient. Over 95% of those that participated in our focus group discussions stated that, "*struggling families, especially unemployed or low-income single mothers could be better supported if the barriers to set up and manage small businesses suitable to their situations could be removed.*" We later understood this to mean that if we could assist them in setting up businesses that evolves around their children's needs such as a community childcare service, food, and fun activities, this will enable them to be economically active and resilient.

As a result of this feedback, we have designed our "*Harnessing Natural Skills to Empower Struggling Families: A Food, Childcare, and Fun Activities Project*" with the aim of enabling those single parents with great cooking and childcare skills to use their skills and experience to generate the income they need to thrive in society. During the feasibility studies for this project, we consulted again the 350 families that we supported during the cost-of-living crisis, and they unanimously welcome the idea and encouraged us to continue developing the project.

Section II

Strategic Report

As indicated above, our initial aim was to provide support to migrant women mainly but not exclusively from French-speaking West African countries experiencing multiple challenges around parenting, childcare, and economic exclusion issues but due to cultural and religious barriers are unable or unwilling to access mainstream services. Realising the challenges, we will face is providing the right support to this group of beneficiaries, we decided to take a different approach in supporting French-speaking migrant women with parenting, childcare, and lack of economic activity and focused on preventive measures while at the same time providing tailored training and support to those we identified are going through these challenges.

Our intervention during the cost-of-living crisis presented us with the perfect opportunity to test our approach, gain insight from service users, and then design a project that prevents or reduce the multiple challenges we have identified while at the same time support those experiencing these challenges with tailored and appropriate support and training. We followed this up with a series of focus group discussions and further engagement with the 350 families that we supported during the cost-of-living crisis. The result of these focus group discussions and engagements led to us designing our "*Harnessing Natural Skills to Empower Struggling Families: A Food, Childcare, and Fun Activities Project*" which we are aiming to implement in 2023.

Our Strategy Progress

We are delighted to report that after 2 years of struggle, we finally made a breakthrough in the work that we set ourselves to do. Within this period, we have been able to develop a service that is capable of removing the barriers to becoming outstanding parents and addressing childcare and economic inclusiveness at the same time. We are also delighted to report that we are happy to have ensured that we involved our beneficiaries in the design of the project geared towards benefiting them. This helped us a lot as it gave us a better and useful insight about the multiple challenges they face and how these are linked with their mental health and also provided very helpful suggestions that enabled us to design a project that will prevent and support our beneficiaries.

While the cost-of-living crisis brought series of challenges for us, it also presented us with a lot of opportunities, and it enabled us to support 350 families through the harshness of the cost-of-living crisis during the winter. Our support and engagement with these families did not only open our eyes to the complexities of their multiple challenges, but also enabled us to design a service that will change the way migrant women from French-speaking West African countries could be better and appropriately supported. We learned that appropriate support for migrant women from French-speaking West African countries that stemmed from language and cultural barriers, illiteracy, poverty, and deprivation can only be achieved by helping them to make the transition from being illiterate to educated and skilled, and from being in poverty and deprivation to economic inclusion and security. We will continue to build upon the breakthrough we have made in the past 2 years by building and strengthening our partnerships with experienced voluntary organisations and constantly engaging with our beneficiaries ensuring that we do not assume that we know what they need and prescribe a solution that might not necessarily address their needs. We will ensure that any solution we propose is co-designed by us and our beneficiaries as this is the only way we will ensure that the solution will work and last.

Our Approach

As stated above, our *"Harnessing Natural Skills to Empower Struggling Families: A Food, Childcare, and Fun Activities Project"* is designed to address the factors that causes financial hardship on our beneficiaries while at the same time give us the opportunity to identify those experiencing multiple challenges and provide them with the support, they need to be economically active and thriving. We recognised that every individual is different, and each person has their own coping mechanism. We therefore do not generalise and that is why our approach is unique in the sense that it is person-centred and takes a whole system and community approach to supporting migrant women with multiple challenges.

As the 350 families we supported during our cost-of-living crisis intervention were mostly single migrant women from French-speaking West African countries with children who are unemployed or in very low-paid jobs, we decided to design our *"Harnessing Natural Skills to Empower Struggling Families: A Food, Childcare, and Fun Activities Project"* around the activities that will enable them to utilise their cooking and childcaring skills. We discovered that almost all the women we supported during the cost-of-living crisis have excellent cooking and child-minding skills but are either constantly at home looking after their children or working 16 hours a week to enable them to continue receiving Universal Credit benefit. We also thought that if we could design a project that will enable them to use their cooking and child-minding skills to generate income, their stress level will reduce significantly and with it the risk of mental illness is significantly reduced. We also discovered that the benefits they receive from Universal Credit is not enough to cover their monthly bills and at the same time they fear losing the Universal Credit benefit if they work more than 20 hours a week.

As a result, staying unemployed or working 16 hours a week seemed to be their lifelines which in our view is the main reason for the stress they experience, and the subsequent mental health issues they face. In light of this, we believe our *"Harnessing Natural Skills to Empower Struggling Families: A Food, Childcare, and Fun Activities Project"* will enable our beneficiaries to broke free from this vicious circle and work towards economic security and prosperity and with-it reduced stress and mental health issues. We are still in the development phase of this project, and we are looking for the right partners to work with in delivering this project. As its name suggest, the project is aiming to establish a community childcare service based on peer-to-peer childcare with the parents also providing the food and fun activities within the project.

Our organisation will continue working with the 350 single women we supported during the cost-of-living crisis in the winter of 2022/23. This group will be split into 20 smaller groups during the prototyping and testing phases. We have partnered with a Childminding Agency that is established to support migrant women with limited education and skills become childminders and thereby start earning income and work towards economic independence and prosperity. We have also started discussions with the Childminding Agency to set up an Association of Childminders and Parents, Guardians, and Carers that will enable childminders, parents, guardians, and carers to network, build and strengthen their relationships and support each other.

Who we Work With

Although our primary beneficiaries are migrant women from French-speaking West African countries, but this will not preclude us from supporting other women within the vicinity of our project. In line with our Equal Opportunities policies and our commitment to our Southwark Stand Together pledge, we do not discriminate, and our services will be available to everyone who needs them. However, for the purposes of effective and efficient service delivery and for

accurate monitoring and evaluation, our primary beneficiaries will be our main focus as this will enable us to measure our impact easily and see how best we can support other communities with similar problems.

Achievements and Performance

We measure our success by the number of people we support. During the cost-of-living crisis, we supported 350 families through the cost-of-living crisis in 2022/23 winter. We have continued working with these families and have designed a project that will enable them to be economically active and overcome the barriers that have been holding them in poverty and deprivation and its resulting stress and mental illness consequences. We have also partnered with a number of voluntary organisations, private businesses, and associations. We believe these partnerships will enable us to grow and expand and also enable us to better support our beneficiaries. We will continue building on our achievement in our first year of operation by strengthening our relationships with our beneficiaries and our partners.

Our Future

We are delighted to report that our future looks brighter. An early indication of our intervention has opened for us and exposed to us to many opportunities and possibilities. In our first year, we have not only successfully supported 350 families go through a very difficult and challenging winter but also enabled us to design a project that will help these families transition from poverty and deprivation into economic stability and prosperity. Our focus this year is to continue working with our partners to complete the development phase of our *"Harnessing Natural Skills to Empower Struggling Families: A Food, Childcare, and Fun Activities Project"* and implement it by the end of 2023.

It remains our firm commitment to support struggling families cope with financial and other challenges in a healthy way and prevent them from developing mental health issues. Our funders, partners, and supporters can be confident that their support, donations, and funding reach the individuals and community groups eligible for our intervention. All funds and donations received in 2021 – 2023 will be used to support single parent families cope with the effect of the cost-of-living crisis and to make the resilient against this and similar future crisis.

Thank You

Donors, organisations, and partners have enabled Laawol Kisal to support many people in hardship and its resulting mental health issues as well as others deserving our intervention. Beneficiaries who have received this support and felt the impact of our intervention directly often ask us to share their genuine thanks with those who make it possible, the donors who have chosen to give through Laawol Kisal.

On behalf of all of them and from Laawol Kisal, we express our profound thank you to you. Individuals, organisations, agencies, community groups and religious places of worship have helped those in need to access our services through signposting and submitting application on their behalf. In addition, our work is strengthened by our partners and the partnerships we continue to build as we grow. We look forward to building upon and strengthening our existing partnerships and relationships and forging new ones in the coming years. Together, we have achieved genuine change, helping deprived communities and especially single mothers who are constantly battling with multiple challenges escape poverty, deprivation, and its resulting mental health issues and unlock their potential, individually and as a community.

Our supporter community

Thank you to all our supporters, referrers, and partners, including, but not limited to:

Centre for the Advancement of Development and Human Rights (CAD-HR)

MRU Social Community

MRU Community Health and Wellbeing Hub Team

SECTION III

How We Operate

Our People

We seek to maximise the potential of all employees at Laawol Kisal and cultivate high levels of employee engagement. We do this through:

Employee engagement surveys

Our staff participate in quarterly employee engagement surveys, giving helpful feedback on what it is like to work at Laawol Kisal. During 2022/23, over 95% of participating staff said that our mission inspire and empower them. In addition, employees meet regularly to discuss ideas and provide feedback.

Safeguarding

We expect all employees, volunteers, partners, interns, and consultants to conduct themselves in a way that preserves the dignity and respect of every individual. We have a CODE of Conduct that reflects this.

We have zero tolerance for harassment, bullying or exploitation in any form.

Equal opportunities and diversity

We have an equality and Diversity policy in place to ensure we give candidates, existing employees, and volunteers equal opportunities to succeed. We recruit the best person we can find for the role, ensuring they have the right skills, knowledge, and experience to help us achieve our mission.

We encourage employees to develop within Laawol Kisal to match their circumstances and aspirations wherever possible.

Employees' remuneration

The Board determines the salary of the Executive Director.

The Executive Director proposes the salaries of key management personnel to the Board, which approves/amends as appropriate. In 2021 – 2023, the key management personnel comprised the Executive Director, General Manager, Project Manager, and Community Engagement and Marketing Manager.

The Executive Director and the key management personnel agree the salaries of all other employees. We set and review salaries based on a combination of benchmarking, seniority of the role, experience, and Laawol Kisal's overall budget. For 2022/23, we also took into account the personal circumstances of the employee. We review salaries in March each year, with any changes effective from the following month.

Use of volunteers

Volunteers are a valued resource in our work. In 2021 – 2023, we had 25 volunteers.

Volunteers have been involved in three areas: contributing professional services; caseworker, administration, and reception support; and raising awareness.

In 2021 - 2023, 21 professional services within the financial, human resource, employability, and mental health sectors contributed their time and professional services free of charge. The value of their services given in kind is approximately **£17,000**.

During the year, we have had 6 volunteer coordinators contributing on average 4 days per week for an average duration of 6-9 months. In addition, Laawol Kisal has benefitted from 4 long-term mental health practitioners. Volunteers are supported and trained in their roles by employees and given assistance where required.

We have supporters across the country who help communicate the work of Laawol Kisal. Volunteers across the UK help spread the message both online and offline about Laawol Kisal, so more people know what the organisation does and why it exists. This may involve sharing social media posts, distributing flyers at events, or facilitating Laawol Kisal's workshops, conferences, seminars, and other events locally.

We are thankful to have this level of support from volunteers to achieve Laawol Kisal's vision.

How we manage our funds and resources

Principal risks and uncertainties

Laawol Kisal reviewed its risk management process over the past year. With the Board looking the risk management process at its away day in July and agreeing a new risk management strategy. This include the development of a strategic risk register which details the external risks to Laawol Kisal which are identified as important but outside of our control, with the effects mitigated through response plans and management actions.

Risks associated with our operations and projects will be continued to be managed through our new operational risk register. These risks are overseen by the relevant staff members and the Finance Committee. The next stage of our review is to finalise the risk appetite section of our risk policy and to develop an assurance framework to test that internal controls are working properly which will be overseen by Finance Committee who will provide regular updates to the Board on the outcome of these.

The Trustees assess all major risks to which the charity is exposed and review the systems and procedures established to manage those risks. The most significant risks are:

External influences

A decline in funding and donations due to external influences such as the current cost-of-living crisis fuelled by the adverse effect of Covid-19 and the war in Ukraine and the resultant economic downturn, which increases our risk of financial instability and could impact the security of our funding streams.

This risk is mitigated through a diverse funding base which includes partnerships with local businesses, social enterprise focused projects, membership at MRU Social and Economic Community and our close ties with CAD-HR an organisation supporting us with free management and administrative services and funding. These measures are in line with our

fundraising and organisational strategy. An engaged Board and Chair who are focused on identifying new sources of funding and income generating projects. A strong reserve position to ensure sustainability, with the added security of trying to own a building in Birmingham as a stabiliser for future uncertainties.

Further management actions have been agreed which include development of longer financial projections, so we are more aware of funding needs for future years in addition to the current financial reserves policy, if financial position declines.

Data breach

Loss of data through data breach, cyber-attack, server failure or human error. Cyber-attack is now one of the largest concerns of businesses. Despite adoption of all recommended protections and processes the changing nature of cyber-attack means that there will still be a risk, which we will be unable to completely mitigate or manage. A data breach or cyber security incident could result in legal, contractual and/or regulatory consequences, as well as reputational damage.

This risk is mitigated through having a dedicated IT supplier who ensure that we have strong IT systems in place, Firewall and antivirus software installed, software and operating systems regularly updated with security patches and our database, network and email all hosted securely in the cloud and backed up daily. We have clear data Protection, Data Breach, and IT policies which staff are regularly reminded of, and all staff received online GDPR training annually. Additionally, we have cyber security insurance in place to mitigate the impact of the risk and to insure us against an unfortunate breach.

Further management actions have been agreed which include to develop an assurance process to ensure compliance with policies, a planned upgrade to SharePoint in the future so that the whole network is located offsite and therefore more secure, and a review of our business continuation and response plan in the event of a data breach or cyber-attack.

Demonstrating impact

As a community development and mental health support organisation working to support women (especially single mothers) through business development and entrepreneurial schemes and providing tailored mental health support, it can sometimes be challenging for us to demonstrate impact. This could lead to key funders withdrawing or significantly reducing funding, because they may perceive that we are not being effective, demonstrating impact or is not undertaking activities that fit our funding priorities. This would increase our risk of financial instability, could impact our staff numbers and lead to a reduction in work output, with knock-on effects for management and administrative overheads. Cutting management and administrative staff would reduce the charity's capacity to grow.

This risk is mitigated through our close connection with the communities we support and our key funders including local authorities to ensure that we understand their expectations, share, and invest them in our vision and regularly update them on our work and impact, ongoing research of alternative funding sources and, monitoring the impact of our work.

Further management actions have been agreed which include a review of the way, we measure impact to ensure we are capturing the impact of our implemented projects and our collecting of evidence for funding reports and applications, continued research into

alternative forms of funding for charitable activities and, development of contingency plans to handle a cut in funding at various levels.

Reputational

Media or other organisations publish high critical, slanderous and/or inflammatory opinions on the work of charitable organisations including ours. This could result in a loss of reputation for excellence, quality of work and confidence on Laawol Kisal.

This risk is mitigated through policy initiatives grounded in and supported by Laawol Kisal's impact reports and testimonies from our beneficiaries aligned with our strategic aims, ongoing discussion with the executive Director, Board and other expert stakeholders for the duration of the project, with a risk considers as part of these discussions, wherever possible evaluation, or at a minimum engagement, by community partners, and a communications plan in place around the operation of the project including the nature of the theories being tested and the release of any report.

Further management actions have been agreed which include maintain and develop relationships with community partners and other experts and development of a response plan, so we have plans in place to respond in the event of a controversial or inflammatory issue.

Financial

The risk of insufficient generation of funds to cover the cost of implementing our projects, as well as the core costs of the organisation. This would affect our ability to grow and meet the needs of our beneficiaries.

This risk is being mitigated by ensuring that we diversify our fundraising activities to fully cover the direct costs of running the organisation as well as implementing projects. Since its establishment funds to cover core costs of operations and the cost of raising funds have been provided personally by the Trustees. However, the recent progress that we have made in the community has enabled us to raise more funds from the community. The organisation's strategy and its key elements (e.g., budgetary review, cash resources and cashflow forecasting) are subject to regular management and Board review, supported by operational updates and key operational metrics.

People

The risk of losing valuable staff members who has extensive experience in running Laawol Kisal. This could result in failure to attract, motivate, and retain the most talented colleagues and failure to develop the required culture, leadership, and behaviours to achieve our objectives.

This risk is being mitigated with the continued development of all employees at all levels, and with recruitment policies and processes to attract and retain the best people.

The right people are our most valuable asset. We continue to manage and consider diversity and inclusion as well as colleague engagement. We provide ongoing opportunities for personal and professional development. We have put in place staff training, with the team responsible for learning and development.

Serious incidents

The risk of incidents that damage reputation and/or negatively impact operations, including suppliers, beneficiaries, and GDPR breaches.

This risk is being mitigated by ensuring we have a serious incident policy in place, that employees and Trustees have been trained on adhering to the policy, and that GDPR-compliant systems in place which are well above the minimum standard required. In addition, beneficiaries are carefully assessed to ensure eligibility and likely impact, with Board involvement where necessary.

Safeguarding

The risk that people who encounter Laawol Kisal are not protected from harm.

This risk is being mitigated by ensuring we have a safeguarding policy and training rolled out for both employees and Trustees, a policy which ensures reinforcement of good culture and good practice. We will continue to provide safe places, encourage the confidence to report any issue, and take consistent action. Trustees continue to ensure that these and other risks are managed appropriately. Trustees review systems and procedures for risk management throughout the year.

Our approach to operations

We made continuous improvement in the use of Customer relationship Management (CRM) system for beneficiaries and service users' records. We also further embedded the use of our Accounting system, Accounting IQ.

Our approach to public fundraising

A significant proportion of our funds come from the public, and our aim is to ensure we do this in both a respectful and compelling way that is consistent with our values. We support measures that will improve public trust and support for the sector. We are planning to register with the fundraising regulator and pay the annual levy required. We will work diligently to comply with the Code of Fundraising Practice.

The Development Manager manages all income-generating activities, guided, and monitored by the Director, with overall oversight by the members of the Board. The charity's employees and consultants carry out fundraising activities for the charity. In 2021 – 2023, we did not use professional fundraisers or have any commercial participants.

We have set standards for the operation and management of our fundraising activities. We engage with our local community groups and collaborate with them to organise fundraising activities. We consider that our processes and controls ensure that vulnerable people and other members of the public are protected from any unreasonable intrusion on a person's privacy and that no fundraising activities would be unreasonably persistent or place undue pressure on a person to give money or other property.

We actively encourage supporters to contact us with any feedback. No complaints relating to fundraising activities have been received by the charity during this financial period. We have in place procedures that would be followed in the event of a complaint being received, and these procedures are made publicly available on our website.

General Data Protection Regulation

The General Data Protection Regulation (GDPR) became law in May 2018. The regulation sets out the responsibilities all organisations have in relation to the personal data that they collect and hold and is designed to enhance the rights of individuals in controlling their own personal data.

We take privacy seriously. We are committed to protecting personal data, and to ensuring that we are compliant with the changes introduced by GDPR. We have put in place policies and procedures to comply with GDPR in the areas of data protection policies, data mapping, data retention and cleansing, data processing and supporter data privacy, consent, and preference management.

We consider that every member of staff has a role to play, and we have regular training to ensure we are all familiar and compliant with the new requirements.

How we are governed

The Board of Trustees governs the organisation in line with its Constitution, vision, mission, values, aims and charitable objectives and provide overall policy direction. The Board is responsible for compliance with the legal and statutory requirements of a UK charity.

The Board is currently made up of four members. The Board meets at a minimum four times a year. In addition, the Board has a Finance and Audit Committee which promotes and safeguards the highest standards of integrity, financial reporting, and internal control. It also oversees the organisation's risk management processes, and any capital spend projects.

Trustees are rotated over a medium – to long-term basis, to provide fresh ideas and to avoid complacency in the role. No Trustee have exceeded the nine-year term recommended in the Governance Code.

The Executive Director and employees make operational decisions and run the charity. The Executive Director or Line Manager (as appropriate) sets and agrees objectives with employees to ensure that the strategic objectives of the charity are being met. The Executive Director or Line Manager (as appropriate) also ensures employees who have direct contact with beneficiaries are regularly supported, trained, and assessed to ensure their communication is in line with the charity's values.

Organisational Purpose: Public Benefit

The Trustees confirm that they have complied with the duty under the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. The Trustees consider these when reviewing the aims and objectives of Laawol Kisal, and in planning activities for the future. The Trustees consider that the aims and activities of the charity are for public benefit.

The Trustees confirm that the aims of the Charity continue to be charitable; that the work of the charity is in line with its objectives; that the aims and the work done give identifiable benefits to the charitable sector and both directly and indirectly to individuals in need; that the benefits are for the public and are not unreasonably restricted in any way; and that there is no detriment or harm arising from any of the activities.

Board Effectiveness

Trustees are recruited based on relevant expertise – skills, experience, and qualifications – and on alignment of their values with Laawol Kisal’ values. Before appointment, potential Trustees meet with the Chair of the Board and the Executive Director; they are then invited to attend a Trustee meeting as an observer; they are then invited to act as an Adviser to the Board for six months. After this process, the Board decides whether to recruit the Trustee. Trustees access internal and external training as required.

The number of Trustees is within the range recommended by the Governance Code. The profile of Trustees is broadly representative of the people we are trying to help. Our Trustees undergo a comprehensive induction programme and are offered training and development opportunities throughout their Trusteeship. We have undertaken a skills audit of all Trustees and intend to continue this practice.

Openness and Accountability

We make our charity’s impact accessible to donors and stakeholders through our website and update it on an ongoing basis. We regularly share stories of our beneficiaries on our website and in external messaging. We fully disclose details of our Trustees and their biographies on our website. We have a disclosure policy in place, detailing what information we hold and how we process it, to provide confidence that we are securely handling private and often sensitive beneficiary and donor data.

Integrity

Laawol Kisal’s Board of Trustees has established a solid foundation in governance in which all Trustees are clear about their roles and legal responsibilities, are committed to supporting the charity to deliver its objects most effectively for its beneficiaries’ benefit and contribute to the charity’s continued improvement.

We welcome the 2017 Charity Governance Code as a positive step toward improving governance and excellence in resource management in the sector. The Board has undertaken a thorough review of its current practice compared to that recommended in the Governance Code. Both the Board and the Finance and Audit Committee take feedback on board and regularly implement aspects for improved Governance. The Board will identify further areas for improvement over time. This is part of the continued concern of the Trustees to constantly improve the effectiveness of the organisation. We have a serious incidents policy. However, there has not been any serious incident at Laawol Kisal. We also have a conflict-of-interest policy and detail potential conflicts within this report. In addition, each Trustee confirms annually that they are eligible to hold the position.

Diversity

We recognise the benefits diversity can bring. The charity has an Equality and Diversity policy which extends across the organisation. Trustees and employees are from a range of backgrounds. The majority of employees and all Trustees are from Black and ethnic minority background. We currently have an all-female Board of Trustees.

Environmental Impact

We are also constantly striving to reduce the charity's impact on the environment. All Board papers are provided online only, all applications are now fully online, and all donor and application records are stored online.

How we manage our finances

Reserve Policy

Both the Board and Laawol Kisal's supporters recognise that the organisation operates in an environment that requires a long-term commitment if it is to achieve its mission. Being a community development and migrant women support organisation, it is the work undertaken by Laawol Kisal's staff that forms our charitable activities. Therefore, it is the view of the Board that Laawol Kisal needs a reserves level that will enable it to continue to attract the highest level of expertise and in so doing meet its long-term commitments to its supporters and beneficiaries.

Each year, the Board review the reserves policy, taking into consideration any major risks and the impact these could have on planned income and expenditure. Our current policy is that unrestricted reserves on average are equivalent to at least six months of running costs are needed if Laawol Kisal is to deliver on its commitments, meet the long-term expectations of its supporters and beneficiaries and continue to attract the highest level of legal, technical, and developmental expertise with which to do so.

It has been important to us to grow Laawol Kisal so that we can keep up with demands of the work that is needed, and we believe we have done this in a sustainable way. Whilst Laawol Kisal is in a strong financial position in the first year of its establishment, it remains important that we maintain our reserves at the agreed level. We keep a close eye on these and our cash flow throughout the year.

Having grown our staff numbers in 2021 – 2023, our expenditure budget for 2021 – 2023 financial year anticipated growth, but the impact of the cost-of-living crisis on our income streams has meant that we have had to revise our plans accordingly. We have been able to reduce our budget down to just under £15,000 through salary savings, not recruiting planned new staff and holding off replacing those that have left, as well as reduction in travel and office cost due to lockdown and social distance measures. We expect to receive two thirds of this income from our community, local businesses, grants, and donors.

Each year, substantial funds are raised to improve the financial health of the organisation and ensure that sufficient funds are generated beyond the initial reserves level. The charity's total funds at the year-end amounted to **£40,897.24** of which all of it were unrestricted general funds. Laawol Kisal's Board will continue to review its reserves policy on an annual basis and will keep its investment and treasury management policy under regular review, particularly in the light of reduced funding.

Investment policy and performance

Laawol Kisal does not hold any investment at the moment. However, we are considering holding short-term investments. The objective of our intended investment policy is to limit risk as far as is possible while earning such profits as is available on very secure deposits. Accordingly, our investment policy is to invest in short-term deposits and to hold cash only at those banks with a high credit rating.

Going concern

The Trustees have considered the funding position and risks to which the organisation is exposed. The Trustees have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future. The Trustees believe that there are no material uncertainties which call into question the charity's ability to continue as a going concern. The financial statements have therefore been prepared on the basis that the charity is a going concern.

Plans for the future

Laawol Kisal has had an exciting and very promising start, but we are expecting some challenges as we progress which we are prepared to overcome as swiftly as we can. The cost-of-living crisis and its ensuing adverse effect means that Laawol Kisal has had to adapt to a new way of raising funds and delivering its services, with some staff working remotely, other coming to our office as needed and the bulk of our work outsourced to our consultants.

As well as increasing our workload, we expect that the effect of the cost-of-living crisis will bring challenges for our fundraising team, and we have had to rethink our plans for the year to take into consideration these challenges. Whilst we will continue to focus on diversifying and strengthening our income streams and engaging more fully with our members, our community, donors, and supporters, we are looking for new opportunities to do this.

Much as we have increasing service delivery-related work and challenges to contend with in the coming years, we remain committed and focused on delivering our existing slate of work. Through our continued commitment to uplift our beneficiaries from poverty, deprivation, social and economic exclusion, and support them through the recovery of mental health related illnesses, we currently have a number of projects taking place including our "*Harnessing Natural Skills to Empower Struggling Families: A Food, Childcare, and Fun Activities Project*" detailed above.

Our leadership team

Trustees

Fatoumata Gnippy Diallo (Chair)

Salimatou Diallo

Aminata Barry

Executive Director

Fatoumata Gnippy Diallo (Chair)

Auditor

Askia Warne

Statutory Auditor

MRU Corporation Auditing Services

Bankers

Barclays Bank

Charity Number**1189139****Registered Office**

Flat 8
Hill House
Oakfield Close
SMETHWICK
B66 3JU

Statement of trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Generally Accepted Accounting Practice. Charity law require the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of 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 operation.

The Financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees are responsible for keeping 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 Charity Act 2011. 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the charity's auditors are unaware;
and

- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

In preparing this report, the Trustees have taken into account all relevant law relating to the preparation of financial statements.

On behalf of the Board

Signature:



Date: 01 September 2023

Fatoumata Gnippy Diallo (Chair)

Chair of Trustees

Section IV

Financial Report

Our focus on building a sustainable organisation began in 2021 – 2023. Our income reached **£40897.24** in our first year of active operation. We saw an unprecedented increase in support from our community and partner organisations. This focus on diversifying our income streams allowed us to increase our staff members to 17 with a commensurate increase in the output of work. This increasing production of high-quality work has demonstrated to donors and funders that their grants and donations will be put to worthwhile use in furthering our aims.

We have strengthened our relationships with our community and partners that support our work through volunteering and financial support, as well as providing unrestricted donations. In addition to the donations, we receive from our community, we have benefitted from the CAD-HR, MRU Social Community, and MRU Community Health and Wellbeing Hub Partnership.

Despite the successes noted above, 2021 – 2023 has not been without challenges. Like many charities funding is always the focus and as our staff complement grows in order to keep up with the demand for our work, the pressure to increase income intensifies.

The current cost-of-living crisis brings with it unexpected new challenges, increasing Laawol Kisa's workload and raising questions about our current and planned funding sources. We are confident that Laawol Kisa will be able to weather the storm and has the financial resources to see us through this period of uncertainty and thrive as we continue to make deeper and wider impact in the lives of the communities we support. We are an innovative and resilient organisation and as well as saving money wherever we can, we have plans to generate new sources of income and strengthen existing sources of funding, focusing our efforts on individual and community supporters and grants from local authorities and trust income.

Independent Auditor's Report

Opinion

We have audited the financial statements of Laawol Kisa for the year ended 31 July 2023 which comprise statement of financial activities, balance sheet and statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and UK 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).

In our opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as of 31 July 2023 and of its incoming resources and application of resources for the year that ended,
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matter in relation to which the ISAs (UK) require us to report to you where:

- The Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- The Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatement of the other information, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statement; and

- The trustees' annual report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustee's Annual Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Accounts Regulation 2006 (as amended) require us to report to you, if in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain of Trustee's remuneration specified by law are not made; or
- We have not received all of the information and explanation we require for our audit; or
- Board Members were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the Trustee's report and from the requirement to prepare a strategic report.

Responsibilities of Board Members

As explained more fully in the statement of Board Member's responsibilities set out in the Trustee's Annual Report, the Board Members (who are also directors of Laawol Kisal for the purposes of company law and the charity trustees as defined by section 177 of the Charities Act) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Board Members determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Board Members are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board Members either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities Act 2011 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities Act 2011 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report or for the opinions we have formed.

Askia Warne



01 September 2023

For an on behalf of:

MRU Corporation Auditing Services

Annual Accounts Statement

Statement of financial activities

	Unrestricted funds £	Restricted funds £	Total funds 2022/23 £	Unrestricted funds £	Restricted funds £	Total funds 2021/22 £
INCOMING RESOURCES						
Incoming resources from generated funds:						
Donations	40,897.24	-	40,897.24	31,774.20	-	31,774.20
Charitable activities						
	-	-	-	-	-	-
TOTAL INCOMING RESOURCES	40,897.24	-	40,897.24	31,774.20	-	31,774.20
RESOURCES EXPENDED						
Raising funds	1,022	-	1,022	8,600	-	8,600
Charitable activities						
Stationery	1,454	-	1,454	2,736	-	2,736
Facilities Rent	1,865	-	1,865	2,276	-	2,276
Food and Fun Project	9,349		9,349			
Cost of living crisis support	8,470		8,470			
TOTAL RESOURCES EXPENDED	22,160	-	22,160	13,612	-	13,612
Net Income/(expenditure)	18,737.24	-	18,737.24	18,162	-	18,162
Transfer between funds	-	-	-	-	-	-
Net movement in funds	-	-	-	-	-	-
Reconciliation of funds						
Total funds brought forward	18,737.24	-	18,737.24	-	-	-
Total funds carried forward	18,737.24	-	18,737.24	-	-	-

Balance sheet

	2022/23 £	2021/22 £
FIXED ASSETS		
Tangible assets	-	-
Intangible assets	-	-
	-	-
CURRENT ASSETS		
Debtors	-	-
Cash at bank and in hand	18,737.24	18,162.20
Deposit accounts	-	-
	18,737.24	18,162.20
LIABILITIES		
Creditors: amounts falling due within one year	-	-
TOTAL NET CURRENT ASSETS OR LIABILITIES	18,737.24	18,162.20
TOTAL NET ASSETS OR LIABILITIES	18,737.24	18,162.20
THE FUNDS OF THE CHARITY		
Unrestricted Funds		
Designated funds	-	-
General funds	18,737.24	18,162.20
TOTAL FUNDS	18,737.24	18,162.20

The financial statements are prepared in accordance with applicable law. Approved by the Board on 31 March and signed on its behalf by:

Fatoumata Gnippy Diallo



Chair of Trustees

Statement of cash flows

	2022/23 £	2021/22 £
Cash flow from operating activities		
Net cash provided by (used in) operating activities	22,160	13,612
Cash flow from investing activities		
Dividends, interest and rents from investments	-	-
Purchase of property, plant and equipment	-	-
Deposit account greater than 3 months	-	-
Net cash provided by (used in) investing activities	22,160	13,612
Cash flow from financing activities		
Repayments of borrowing	-	-
Cash inflows from new borrowing	-	-
Receipt of endowment	-	-
Net cash provided by (used in) financing activities	-	-
Change in cash and cash equivalent in the reporting period	-	-
Cash and cash equivalent at the beginning of the reporting period	-	-
Change in cash and cash equivalent due to exchange rate movements	-	-
Cash and cash equivalent at the end of the reporting period	18,737.24	18,162.20
A. Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net Income/(expenditure) for the reporting period (as per the statement of financial activities)	40,897.24	31,774.20
Adjustments for:		
Depreciation charges	-	-
Dividends, interest and rent from investments	-	-
(increase)/decrease in debtors	-	-
Increase/(decrease) in creditors	-	-
Net cash provided by (used in) operating activities	-	-
B. Analysis of cash equivalents		
Cash at bank and in hand	18,737.22	18,162.20
Total cash and cash equivalents	18,737.22	18,162.20

Notes to the financial statements

ACCOUNTING POLICIE

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

Legal Status

Laawol Kisal is charitable incorporated organisation (CIO), charity registration number 1189139 registered in England and Wales, and accordingly does not have a share capital. Its registered address is **Flat 8 Hill House, Oakfield Close, Smethwick, B66 3JU**.

Basis of preparation

The financial statements are prepared in with Accounting and Reporting by Charities: Statements of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2016).

Laawol Kisal meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Awards are given on the basis of secured income. The Trustees are not aware of any material uncertainties about the charity's ability to continue, and accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees' Responsibilities.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in this note, Trustees are required to make judgement, estimates and assumptions about the carrying value 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 estimates is revised if the revision affects only that period, or in the period of the revision and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

In the view of the Trustees the only significant estimations are those linked to the allocation of support costs across our charitable and non-charitable activities. Allocations of this nature inherently require estimation of time spent on certain activities and other resources use judgements.

Volunteers

Volunteers support the work of Laawol Kisal in three ways:

Contributing professional services

Members of Laawol Kisal volunteer to organise fundraising activities free of charge and provide facilities for meetings and other events to the charity.

Volunteer Support Officer

Volunteer Support Officers, both short-term and long-term, have worked with the community in England to provide assistance in the implementation of our projects. Volunteer Support Officers have direct interaction with all our community development projects, and the role is one that provides invaluable experience of being on the front line. Volunteers are supported and trained in their roles by employees and given assistance where required.

Raising Awareness

Volunteers across London help spread the message both online and offline about Laawol Kisal, so more people know what the organisation does and why it exists. This may involve sharing social media posts, distributing flyers at events, or facilitating workshops, seminars, and conferences locally.

Due to the difficulty in valuing the total contribution of volunteer time and skills, the value of services provided by volunteers has not been included in the financial statements.

Income

All income resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.

Investment income on funds held on deposit is included when receivable and the amount can be measured reliably; this is normally upon notification of the investment income paid or payable by the bank.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It comprises costs that can be allocated directly to such activities. Costs of raising funds comprises the costs associated with attracting voluntary income.

Support costs and governance costs

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are a component of support costs, and include audit fees, professional fees, license fees and compliance costs, and related staff costs. Support costs are allocated on the basis of the amount of direct time attributable to each area.

Redundancy accounting policy

Redundancy cost arising from periodic reviews of staff levels are charged as an expense in the year in which employees leave the organisation.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Where unrestricted funds have been designated, the likely timing of the expenditure is before the start of the implementation of the project or purpose for which the fund is designated.

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.

Financial instruments

The charity has assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value (including transaction costs) and are subsequently re-measured where applicable at amortised cost.

Cash at bank and in hand and on deposit

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. Cash held on deposit includes short-term investments with a maturity of greater than three months.

Tangible and intangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation/amortisation. Depreciation/amortisation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold improvements –	Straight line over 5 years
Fixture, fittings, and equipment –	Straight line over 3 years
Intangible assets –	Straight line over 3 years

All items of expenditure greater than £750 are capitalised if they meet the definition of a fixed asset as stated within FRS 102.

Operating leases

The charity classifies the lease of office equipment and office space as operating leases. Rental charges are charged on a straight-line basis over the term of the lease.

VOLUNTARY INCOME

	Unrestricted funds £	Restricted funds £	2022/23 Total funds £	Unrestricted funds £	Restricted funds £	2021/22 Total funds £
Member's contributions	40,897.24	-	40,897.24	31,774.20	-	31,774.20
Donations from friends and family	-	-	-	-	-	-
Donations from the general public	-	-	-	-	-	-
Income from services	-	-	-	-	-	-
Gift Aid	-	-	-	-	-	-
Grant income	-	-	-	-	-	-
	40,897.24	-	40,897.24	31,774.20	-	31,774.20

INVESTMENT INCOME

	Total funds 2022/23	Total funds 2021/22
Income on deposits	-	-
Total	-	-

NET INCOME RESOURCES

	2022/23 £	2021/22 £
Net incoming resources for the period is stated after charging		
Depreciation and other amounts written off fixed assets	-	-
Operating lease charges	-	-
Consultant's remuneration (including VAT)		
Consultant's fees	-	-
Non-consulting fees	-	-
	-	

ANALYSIS OF EXPENDITURE

Expenditure by activity

	Cost of Living	Food and Fun Project	Total direct cost of charitable activity	Cost of raising funds £	Total 2022/23 £	Total 2021/22 £
Direct employees' cost	3,691	6,654	2,111	782		-
Direct costs	3,787	7,339	1,897	-		-
Support and governance costs	3,992	9,356	3,341	-		-
Total	8,470	9,349	3,319	1,022	22,160	13,612

ANALYSIS OF SUPPORT COSTS AND GOVERNANCE COSTS

	2022/23 £	2021/22 £
Support costs		
Office administration	3,237	-
Office services	2,442	-
Governance (incl. external audit)	2,508	-
Total	8,187	-
Governance costs		
Audit fees	3,150	-
Auditor fees for non-audit services	-	-
Other professional fees	1,115	-
License fee and compliance costs	1,219	-
Staff costs	3,068	-
Total	8,552	-

During this period, other professional fees consist of legal fees and external accountancy services.

GRANTS PAID TO BENEFICIARIES

Programme	Beneficiaries	Project	2022/23 £	2021/22 £
Cost of Living	Southwark Residents	Cost of Living Crisis Support	35,000	-
			35,000	-
			35,000	-

Note: The grant paid to Southwark residents through the cost-of-living crisis support did not come from the income of the charity as this was paid to the beneficiaries directly by Southwark Council through vouchers. However, the referral for payments was facilitated by the charity and the direct costs associated with the referrals is: £8,470.

NET INCOME RESOURCES

	2022/23	2021/22
Net incoming resources for the period is stated after charging		
Depreciation and other amounts written off fixed assets	-	-
Operating lease charges	-	-
Consultant's remuneration (including VAT)		
Consultant's fees	15,920	-
Non-consulting fees	10,379	-
	26,299	

ANALYSIS OF EMPLOYEE COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2022/23 £	2021/22 £
Employee costs		
Wages and salaries (Volunteer Expenses)	13,238	-
Social security costs (employers NI)	-	-
Employer pension contribution	-	-
	13,238	-

No employee has benefits in excess of **£60,000**.

Employee costs exclude amounts paid to external consultants in 2022/23 of **£13,238**

This amount comprises four consultants to support with grant and bid applications, project designs and implementation.

The key management personnel of the charity comprised the Executive Director, Head of Community Development, Head of Community Mental Health Programmes. Their employee benefits total **£13,238**.

The charity Trustees were not paid and did not receive any other benefits from employment with the charity in this reporting period. Further, no Trustee was reimbursed for travel expenses. No charity Trustee received payment for professional services or other services supplied to the charity.

Employee numbers:

The average number of persons employed by Laawol Kisal whether on a full-time or part-time basis during the period was as follows:

	2022/23	20221/2
Average number of employees	25	-
Average employee numbers by department		
Community Development	9	-
Community Mental Health and Wellbeing	7	-
Marketing	6	-
Operations	3	-

TAXATION

Laawol Kisal is a registered charity and, as such, is exempt from taxation on its income to the extent it is applied to its charitable purposes.

INTANGIBLE AND TANGIBLE FIXED ASSETS

	INTANGIBLE £	TANGIBLE Buildings £	TANGIBLE Fixtures, fittings, and equipment	Total
Cost				
On 1 April 2023	-	-	-	-
Addition in year	-	-	-	-
Disposals in year	-	-	-	-
On 31 March 2023 Depreciation	-	-	-	-
On 1 April 2023	-	-	-	-
Change for the year	-	-	-	-
Eliminated on disposal	-	-	-	-
On 31 March 2022	-	-	-	-
Net book value On 31 March 2022	-	-	-	-
On 31 December 2019	-	-	-	-

The intangible additions are capital expenditure to enable Laawol Kisal to embark on a digital transformation. This is to improve the experience for donors, beneficiaries, and service users.

DEBTORS

	2020 £	2019 £
Trade debtors	-	-
Accrued income	-	-
Prepayments	-	-
Other debtors	-	-
	-	-

CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Total creditors	-	-
Taxation and social security	-	-
Accruals and deferred income	-	-
Other creditors	-	-
	-	-

Some grants are approved in principle for periods which extend past the year-end date. Subsequent period grants represent planned future commitments but are not recognised as a liability when they are approved, as payment is conditional upon satisfactory progress. As of 31 March 2022, planned future commitments under formal multi-year funding cycle approvals amounted to £0.00.

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Fund balance on 31 March 2022 as represented by:				
Tangible and intangible fixed assets	-	-	-	-
Net current assets	-	-	-	-
	-	-	-	-

OPERATING LEASE COMMITMENTS

The charity's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

Property		Office Equipment		Total		
	2023 £	2022 £	2023 £	2022 £	2023 £	2022 £
Due within one year	-	-	-	-	-	-
Due between two to five years	-	-	-	-	-	-
Due in over five years	-	-	-	-	-	-
	-	-	-	-	-	-

