

Charity registration number 1196865 (England and Wales)

KANLUNGAN FILIPINO CONSORTIUM
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

KANLUNGAN FILIPINO CONSORTIUM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Benny Clutario (Chair)	(Appointed 24 November 2024)
	Patricia Miranda	
	S K Maramag	(Appointed 11 April 2024)
	Keren Austria (Secretary)	(Appointed 24 November 2024)
	H Bulusan	(Appointed 24 November 2024)
	A Aure	(Appointed 24 November 2024)
Secretary	K Austria	
Senior management	Lorie Halliday (Executive director)	(Resigned 31 March 2025)
	Andrea Martinez (Executive Director)	(Appointed 16 June 2025)
Charity number	1196865	
Principal address	Unit 101 Pelican House 138-148 Cambridge Heath Road London E1 5QJ	
Auditor	Georgiades Charalambou & Co LLP 283 Green Lanes Palmers Green London N13 4XS	
Bankers	Unity Trust Bank P O Box 7193 Planetary Road Willenhall WV1 9DG	

KANLUNGAN FILIPINO CONSORTIUM

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KANLUNGAN FILIPINO CONSORTIUM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Empowering Filipinos and ESEA migrants in the UK through providing support and advice on immigration, welfare, health, and rights

Sharing and preserving diverse cultural heritages and traditions; and building community bonds across different generations

Campaigning to make public policy changes and build stronger and more inclusive communities

Developing the infrastructure of member organisations and building partnerships with external organisations with similar objectives

Ensuring Kanlungan is well-managed, properly resourced, and effectively and sustainably run

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Volunteers

Recognising the need to be more immersed within the community, Kanlungan set up the Lived Experience Advisory Panel (LEAP). The LEAP is a body that consists of a variety of different sectors including domestic workers, survivors of human trafficking, survivor of gender-based violence, youth sector, construction sector, health care workers, and senior citizens. The LEAP is design to provide an opportunity for the many sectors of the Filipino community to influence and direct future policy and initiatives. While the LEAP encompasses different sectors, they are united by all being migrants who have been affected by the oppressive labour policies of Philippine government. They also exist within an increasingly hostile environment towards migrants in the UK. By bringing members of LEAP together, we ensure that Kanlungan is accountable to its community and also build the unity within our community across sectors. With this unity, we aim to effectively advocate as a collective against the policies that continue to harm the Filipino community here and back home in the Philippines.

We are also in the process of re-establishing our volunteer programme. Currently, our volunteers consist of former service users and members of our community organisations. However, as Kanlungan has grown, it has developed engagement with a wide range of community stakeholders, institutional funders, regulatory bodies and policymakers – requiring greater agility, accountability and professional coordination. A similar process has occurred in its community organisations as well who also have their own programmes. A dedicated volunteer pool – not to replace, but to bolster – the already existing networks from former service users and community organisations. The volunteer pool will be able to aid with communications and our community outreach.

KANLUNGAN FILIPINO CONSORTIUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

Throughout the year, Kanlungan implemented various programmes and services that aimed to empower our migrant community. These were made possible through different grants and donations from various agencies, individuals, and institutions. Our programmes and services are streamed into different themes: (1) Campaign and Advocacy Work, (2) Welfare and Mental Health Support (3) Addressing Migrant Labour Exploitation, (4) Fostering Community Engagement, and (5) Expanding Our Network of Filipino and ESEA Migrants in the UK and Beyond.

Kanlungan's work is structured around six interconnected pillars that form the foundation of our theory of change: (1) Strengthen frontline support services (2) Clarify and deepen community focus (3) Strengthen advocacy and campaign (4) Build stronger partnerships and community engagement (5) Foster organisational resilience and accountability (6) Advance transnational solidarity.

1. Immigration advice and casework

From April 2024 to March 2025, Kanlungan was able to support 42 London-based service users access legal support through legal clinics hosted by Seraphus Legal Firm. The clinics gave the opportunity for up to 3 service users to receive legal advice based on a summary of their immigration status. Our service users have a broad range of immigration statuses; from undocumented workers, graduate visa, spouse visas and parent visas. A significant proportion of service users that we have helped are those who are undocumented and those who are on spouse visas and have been victims of domestic abuse. At a time where legal aid has become increasingly more difficult to access, our service users have been able to benefit from the one-off legal clinics to access professional legal advice. This has been crucial given that many of their issues stem from the root cause of irregular status in the United Kingdom.

In addition to legal clinics, Kanlungan worked with Lawyery legal firm to provide immigration workshops to our service users. There was a total of 85 participants who signed up, and they either attended or were sent the workshop materials in lieu of attendance. The workshop topics were about Ethical Lawyers, Private Life applications, Changes to Immigration Rules, Asylum, Partner/Dependent Visas, NRM and the Migrant Victims of Domestic Abuse Concession/Domestic Violence route to settlement. Both the immigration workshops as well as the legal clinics were part of the Pathways to Settlement project, funded by Trust for London. The support was essential for our service users to understand what options were available to them and also building their capacity to navigate the complex immigration system.

Through our Rise Up Women project, funded by MOPAC, we were able to separately deliver one-to-one immigration support to an additional 63 service users based across the UK, helping migrants navigate complex immigration systems, understand their rights, stabilise their status, and access resources to legal advice and support. This specialist support was essential in enabling service users to move forward with greater security and confidence.

2. Mental Health & wellbeing

This year, Kanlungan's Mental Health and Wellbeing Programmes have continued to provide vital support to our community through a combination of wellbeing workshops, one-to-one befriending, and group sessions.

Mental Health & Wellbeing Support – 1:1

Our 1-1 Befriending service supported 245 individuals (including VAWG) through personalised sessions, offering emotional support, companionship, and practical guidance. Many of those we supported were also signposted to specialist services, ensuring they could access the care and resources they needed.

Wellbeing Workshops

We successfully delivered 22 hybrid workshops with a total of 421 attendees, creating safe and inclusive spaces where community members could learn, share experiences, and build resilience through holistic wellbeing practices. These workshops covered a range of themes, from self-care, to community events and artistic/vocal expression.

KANLUNGAN FILIPINO CONSORTIUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

These achievements were made possible with the invaluable support of our funders:

- National Lottery, under our Enabling ESEA Community Resilience project
- City Bridge Trust, under our Bridging Community Divides project
- Smallwood Trust, under our Home Office VAWG Specialist Support Services and Women's Urgent Support Fund projects
- MOPAC, under our Rise Up Women project

Together, these programmes demonstrate Kanlungan's commitment to holistic wellbeing—supporting individuals not just through mental health interventions, but also by nurturing cultural pride, safety, and community belonging.

3. Violence against women and girls specialist support

Kanlungan continues to prioritise specialist support for women impacted by Violence Against Women and Girls (VAWG), recognising the unique and complex challenges they face in navigating immigration, welfare, and recovery.

Specialist Immigration & Legal Support

As we mentioned earlier, many of the women we work with are on insecure immigration routes, such as spouse visas or undocumented status, and have experienced domestic abuse. Through the Pathways to Settlement project funded by Trust for London, and our Rise Up Women project funded by MOPAC, we provided a workshop on applying for the Domestic Violence Concession/Indefinite Leave to Remain as a victim of domestic abuse. Aside this we dedicated legal clinics and one-to-one casework to help women stabilise their status, access rights, and move forward with greater security and confidence.

VAWG Mental Health Support

Our 1-1 Befriending service under Smallwood Trust's VAWG Specialist Support project ensured that we supported 40 women through trauma-informed sessions and a further 58 women from our Rise Up Women project through MOPAC, offering emotional support, holistic techniques, and practical guidance to help prepare them for professional mental health.

Leadership & Capacity-Building

Our Rise and Lead project, funded by London Community Fund (LCF), aimed to empower women impacted by Violence Against Women and Girls (VAWG) by enhancing their understanding of their rights and developing leadership skills, enabling them to become agents of change. The programme was designed to

be co-produced using a bottom-up approach and structured as a holistic training programme with three components: 1) VAWG Learning Module, 2) Leadership Training, and 3) Train the Trainers. Kanlungan's continues to commit to empowering women and fostering leadership through participatory, co-produced approaches.

VAWG Peer Support & Recovery

We delivered 18 group support sessions for survivors of modern slavery, and survivors of domestic abuse under City Bridge's Bridging Community Divides project, providing safe and culturally sensitive spaces to process trauma, share experiences, and connect with peers. These sessions have been vital in reducing isolation, promoting wellbeing, and fostering empowerment for women rebuilding their lives after abuse.

Urgent Financial & Welfare Support

Through our Community Grant Partnership with the Smallwood Trust, we provided direct financial support to 106 beneficiaries, distributing £35,100 in grants. The majority of beneficiaries of this grant have experienced some form of gendered violence. This programme has been crucial in strengthening financial resilience and alleviating hardship, enabling women to cover essential costs such as rent, food, and utilities, while also providing breathing space to focus on recovery and rebuilding their lives. For many beneficiaries, this grant was not just financial assistance but a lifeline that helped prevent further crisis, safeguarded wellbeing, and fostered dignity and stability.

KANLUNGAN FILIPINO CONSORTIUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4. Empowerment and Development programmes

Kanlungan engaged with three ESEA women's networks—Filipino Mothers UK (FMUK), Mumshies, and a domestic violence survivor group—through in-person and online meetings. As part of our Building Resilient Networks project that was funded by Smallwood Trust, participants spanning across the UK helped identify key priorities for support: guidance on whether to remain informal or formalise their groups, training on pressing issues such as employment, entrepreneurship, violence against women and girls, no recourse to public funds, and capacity-building for running and sustaining their groups. The project aimed to coordinate local learning and capacity-building activities, influence systemic change, and strengthen resilient networks to respond to crises, while shifting power to women and organisations with lived experience and advancing economic justice.

From April 2024 to March 2025, Kanlungan's youth sector as represented by Anakbayan UK has grown in both membership and scope of activities. From the general embassy in May 2024, Anakbayan UK has been able to contribute to Kanlungan's activities by bringing a pool of volunteers dedicated to supporting the Filipino community both home and abroad while also adding a vibrant energy to our activities. They have also been integral to broadening and expanding Kanlungan's reach among sectors that do not traditionally use our services. As an organisation, Anakbayan UK has been able to hold events, cultural activities, educational discussions and days to commemorate key dates as opportunities to gather community members. A key example of this was the Barangayan community event in September 2024. Anakbayan UK as well as other community volunteers set up an event to discuss an orientation of Filipino migration into the United Kingdom. Following the discussion, there was a 'boodle-fight' for the attendees which is a communal tradition where Filipinos eat together using their hands. After dinner, everyone engaged in karaoke. The Barangayan event is reflective of the ways in which Kanlungan sponsors community events. Yes, it is an opportunity for communal gathering but also an opportunity to reflect on our stories and empower everyone with our collective strength.

In addition to our youth sector, our migrant workers sector represented by Migrante UK has continued to establish itself. In March, Migrante UK hosted an assembly to formally launch the organisation. They have multiple different committees to represent the different sectors of our community (domestic worker, health workers, service workers and women). Many of the activities by Migrante UK are based in Battersea All Saints' Church which has a significant Filipino community and is cooperative with many of our initiatives. On March 8, we held a celebration for International Women's Day in recognition of the many women of our community that enlivens Kanlungan each day. There was a speech made by a representative of Anakbayan UK to note the militant history of the women's movement in the Philippines followed by different activities like nail painting and hairstyling.

We proudly joined in our second Cultural ESEA Festival that was hosted by SEEAC this year, celebrating heritage, identity, and community pride. This event not only strengthened connections within our ESEA community but also raised awareness of the importance of culture and belonging. Our festival was made possible by National Lottery, under our Enabling ESEA Community Resilience project.

5. Hate Crime

Many Filipinos are victims of racism in the UK. Last year, there were attacks on Filipino nurses in Sunderland. This year, there have been frequent attacks on Filipinos in Ballymena, Northern Ireland in addition to harassment of a Filipino family in Halifax. Kanlungan is committed to a whole-sided approach to anti-racism. Kanlungan works as a partner in the On Your Side consortium with other charity partners with expertise in hate crime and hate crime resolution. On Your Side is a self-reporting service for East and Southeast Asian communities who experience racism or any other forms of hatred. This partnership enables Kanlungan to address the significant harm being faced by not only Filipino migrants but the entirety of the East and Southeast Asian communities, especially after Covid.

On Your Side records hate crime incidents from service users and matches service users with a case worker who can advocate on their behalf. Kanlungan supports these ventures by assigning one caseworker who can offer wrap-around and holistic support for the service users. Kanlungan also collaborates and boosts social media content from On Your Side on our various media platforms.

Our work with On Your Side helps to support victims of hate crime, take their concerns seriously, and advocate on their behalf to various other agencies such as the councils, police or other organisations. Throughout the process, service users are regularly kept updated with an attention to what their specific demands are.

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Financial review

The results for the period are set out on Page 13

During the year under review, the charity generated total revenues of £679,454. Of this amount, £55,642 related to general fund income. The charity received restricted revenues totaling £623,812 in 2025.

For the year under review, expenditure increased by 50% from previous year due to higher legal and professional fee, interim relief payments to dismissed key management personnel and the inflationary impact on operating costs. Monies spent on charitable activities totalled £923,467, equivalent to approximately 100% of total expenditure.

For the year under review, the general funds show a surplus of £92,325. As at the year-end date the charity held £335,256 in general funds.

For the year under review, the restricted funds show a deficit of £336,338 and this was due to timing differences in terms of receiving funds and delivering projects. As at the year-end date the foundation held £335,124 in restricted funds and it expects much of this will be spent in the ensuing year.

Reserves policy

Kanlungan's policy on reserve is that any remaining funds at the end of the year are surpluses and go back to the Organisation's general fund, or, if appropriate, to designated funds for operational expenses. Some of the unrestricted funds will be reserved to pay the employer's statutory financial obligation in case of illness and/or redundancy of any staff and future pension obligations.

The management committee of the organisation will be responsible for regularly reviewing the policy, and any income and expenditure shall be reported in every Annual General Meeting.

Risk policy

The board of trustees regularly reviews the risks to which the charity is exposed and has established monitoring procedures to understand and mitigate those risks. The charity has a risk registry readily available and regularly reviewed. The principal risks derive from, but are not limited to, the nature of work undertaken by the charity in pursuit of its objectives.

Kanlungan is committed to identifying, assessing and managing risks that could affect the achievement of its charitable objectives.

Risk management

Kanlungan is committed to identifying, assessing, managing risks that could affect the achievement of its charitable objectives.

The following measures are in place to mitigate and manage risks:

Governance and compliance: Regular trustee training, compliance calendar, annual review of policies, conflict of interest register.

Financial: Internal financial controls, dual authorisation for payments, regular budget monitoring, external independent examination/ audit.

Operational: Clear HR procedures, safeguarding protocols, health & safety policy, IT security systems.

Reputational: Communications policy, stakeholder engagement strategy, complaints procedures.

Strategic: Regular monitoring of external environment, development of a Theory of Change and strategic plan, diversification of funding streams.

KANLUNGAN FILIPINO CONSORTIUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

As Kanlungan moves into the next year, we are committed to building on the progress we have made while addressing the emerging needs of our community. Our focus will be on strengthening and expanding our frontline work by delivering holistic, trauma-informed services across immigration advice, welfare, mental health, and women's empowerment. We will continue to build stronger referral pathways and deepen collaboration with trusted partners, ensuring that service users receive seamless and culturally appropriate support. Alongside this, we will expand our community resilience programmes through wellbeing workshops, leadership development initiatives, and peer-led support groups, particularly for women, young people, and those with insecure immigration status. We also plan to deepen the role of the Lived Experience Advisory Panel (LEAP) so that migrant voices continue to guide our services, advocacy priorities, and organisational development.

To sustain and grow this work, fundraising will remain a central priority. We will focus on securing multi-year funding agreements that provide stability for frontline services, while also diversifying our income by building new relationships with trusts, foundations, and individual donors. We are also exploring opportunities for social enterprise initiatives that can create additional streams of support. At the same time, we will continue strengthening our reporting and evaluation systems to demonstrate impact, ensure transparency, and enhance donor confidence and accountability.

We recognise that the wider environment presents both challenges and opportunities. On the one hand, the tightening of immigration policies, the ongoing cost-of-living crisis, and the reduction of legal aid are placing increasing strain on migrants and driving greater demand for our services. On the other hand, there is growing recognition of the importance of migrant-led organisations in shaping fairer policies and providing culturally responsive support. Our established partnerships across the ESEA sector and the wider migrant rights movement place Kanlungan in a strong position to act as a trusted voice and convener.

Looking forward, Kanlungan remains steadfast in its vision of a world rooted in justice and solidarity, where migrants are safe, valued, and free from discrimination, exploitation, and poverty. The year ahead will not be without its challenges, but with the strength of our community and the dedication of our staff, volunteers, trustees, and partners, we will continue to be both a place of refuge and a force for change.

Structure, governance and management

The charity is a Charitable Incorporated Organisation (CIO) governed by its constitution.

The trustees who served during the year and up to the date of signature of the financial statements were:

Benny Clutario (Chair)	(Appointed 24 November 2024)
Noel Reyes (Chair)	(Resigned 24 November 2024)
Aldrin Viel Reyes (Vice Chair)	(Resigned 24 November 2024)
Herbert Fadriquela (Treasurer)	(Resigned 24 November 2024)
Patricia Miranda	
S K Maramag	(Appointed 11 April 2024)
Keren Austria (Secretary)	(Appointed 24 November 2024)
H Bulusan	(Appointed 24 November 2024)
F Dagongdong	(Appointed 24 November 2024 and resigned 28 February 2025)
A Aure	(Appointed 24 November 2024)
J P Rice	(Resigned 24 November 2024)
C Villamor	(Resigned 24 November 2024)
N Rivera	(Resigned 24 November 2024)
L Yavuz	(Resigned 24 November 2024)
V B Espanola	(Resigned 24 November 2024)
T Hickin	(Resigned 24 November 2024)

KANLUNGAN FILIPINO CONSORTIUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

The Board of Trustees is the highest governing body of the Kanlungan Filipino Consortium. The trustees are elected from representatives of Kanlungan's member-organisations who form part of the management committee, or are appointed from co-optees who have a set of specific skills needed to assist the Charity. The elections of the trustees and the management committee members are held at the Annual General Meeting of the Charity. When vacancies arise, the trustees can appoint a replacement. Management committee members may put themselves forward for re-election each year. The trustees and the management committee members oversee the Annual Work Plan for the Organisation, manage financial affairs, and supervise staff and volunteers.

All trustees and management committee members are volunteers and receive no remuneration. They are required to declare any relevant interests and withdraw from decision making if any conflict of interest arises.

Induction and training of trustees

Kanlungan ensures that all trustees are equipped with knowledge, skills and confidence to carry out their responsibilities effectively, in line with the organisation's mission, legal duties, and values. All new trustees will participate in an induction within three months of appointment, which will include Information pack, induction meeting and orientation activities. Trustees are encouraged to attend at least one training session per year relevant to governance or the charity's focus. Kanlungan will provide internal learning sessions during board meetings where appropriate. Trustees may access external training through umbrella bodies such as the Charity Commission, NCVO, or Migrant organisation's network. Learning needs will be reviewed annually through a skills audit and board self-assessment.

Remuneration policy

Kanlungan recognises the need for fair, transparent, and accountable arrangements in setting the pay and remuneration of its key management personnel, including the Executive director and senior managers. Pay is set to be fair, proportionate, reflecting the skills, responsibilities, and experience required for the role. Remuneration is benchmarked against comparable charities of similar size, sector, and complexity. Pay arrangements must ensure the charity remains an attractive and equitable employer, while maintaining financial sustainability.

Responsibility for setting pay rests with the Board of Trustees. The Executive Director is not present when their own remuneration is discussed or decided. Salaries of key management personnel are reviewed annually or as required by financial circumstances. Any changes to pay are approved by the full Board and recorded in Board minutes.

Relationship with related party and other organisations

Kanlungan's approach to related parties and partnerships is guided by following principles: Transparency, accountability, integrity, collaboration and fairness.

A related party includes trustees, staffs or individuals closely connected to them. Trustees and staffs must declare any related party interests and keep them up to date through Kanlungan's Register of Interests.

Kanlungan values collaboration with other charities and organisations to maximise impact. Such partnerships may include:

- Joint projects and funding bids
- Referrals and signposting for service users
- Coalition or network membership
- Policy and advocacy collaborations

All partnerships must:

- be based on shared values and objectives
- Be documented through written agreements or Memoranda of Understanding (MoUs)
- Respect Kanlungan's independence and governance structures

Statement of trustees' responsibilities

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

KANLUNGAN FILIPINO CONSORTIUM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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 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 trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



Benny Clutario (Chair)

Trustee

Date: 09/11/2025

KANLUNGAN FILIPINO CONSORTIUM

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF KANLUNGAN FILIPINO CONSORTIUM

Opinion

We have audited the financial statements of Kanlungan Filipino Consortium (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is 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).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our evaluation of the trustee's assessment considered the financial impact of ongoing legal claims, the previous disruption to funding caused by internal governance issues, and the forecasted negative movement in funds for the forthcoming year. We noted the trustees expect the charity to continue operating with the support of funders and available reserves, and have received positive confirmation from majority of the grant providers.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

KANLUNGAN FILIPINO CONSORTIUM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KANLUNGAN FILIPINO CONSORTIUM

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees 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 trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees 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 trustees either intend 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 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

KANLUNGAN FILIPINO CONSORTIUM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KANLUNGAN FILIPINO CONSORTIUM

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the charity commission, fundraising regulator and the charity's legal advisors.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in **note 2** were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

KANLUNGAN FILIPINO CONSORTIUM

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF KANLUNGAN FILIPINO CONSORTIUM



Masud Abdul-Karim (Senior Statutory Auditor)

For and on behalf of Georgiades Charalambou & Co LLP, Statutory Auditor

Chartered Certified Accountants

283 Green Lanes

Palmers Green

London

N13 4XS

Date: 9/11/2025

KANLUNGAN FILIPINO CONSORTIUM

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Notes							
Income from:							
Donations and legacies	3	41,797	623,812	665,609	114,245	1,005,349	1,119,594
Charitable activities	4	50	-	50	5,810	9,975	15,785
Investments	5	13,795	-	13,795	6,511	-	6,511
Other material income	6	-	-	-	102,613	293,167	395,780
Total income		55,642	623,812	679,454	229,179	1,308,491	1,537,670
Expenditure on:							
Raising funds	7	-	-	-	45	-	45
Charitable activities	8	198,777	724,690	923,467	56,570	566,662	623,232
Total expenditure		198,777	724,690	923,467	56,615	566,662	623,277
Net income/(expenditure)		(143,135)	(100,878)	(244,013)	172,564	741,829	914,393
Transfers between funds		235,460	(235,460)	-	70,367	(70,367)	-
Net movement in funds	10	92,325	(336,338)	(244,013)	242,931	671,462	914,393
Reconciliation of funds:							
Fund balances at 1 April 2024		242,931	671,462	914,393	-	-	-
Fund balances at 31 March 2025		335,256	335,124	670,380	242,931	671,462	914,393

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

KANLUNGAN FILIPINO CONSORTIUM

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	14	65,948		154,332	
Cash at bank and in hand		671,607		837,168	
		<u>737,555</u>		<u>991,500</u>	
Creditors: amounts falling due within one year	15	<u>(67,175)</u>		<u>(77,107)</u>	
Net current assets			<u>670,380</u>		<u>914,393</u>
The funds of the charity					
Restricted income funds	18		335,124		671,462
Unrestricted funds	17		335,256		242,931
			<u>670,380</u>		<u>914,393</u>

The financial statements were approved by the trustees on 09/11/2025


 Benny Clutario (Chair)
 Trustee


 Keren Austria (Secretary)
 Trustee

KANLUNGAN FILIPINO CONSORTIUM

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	21		(179,356)		830,657
Investing activities					
Investment income received		13,795		6,511	
Net cash generated from investing activities			13,795		6,511
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(165,561)		837,168
Cash and cash equivalents at beginning of year			837,168		-
Cash and cash equivalents at end of year			671,607		837,168

KANLUNGAN FILIPINO CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Kanlungan Filipino Consortium (the Charity) is a Charitable Incorporated Organisation (CIO), registered with the Charities Commission in England and Wales, registration number 1196865. The charity is a public benefit entity; its principal office is at Unit 101, Pelican House, 138-148 Cambridge Heath Road, London, E1 5QJ.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

During the year the charity experienced some challenges including the change of management, drop in funding. The charity appointed new management post year end and have since re-engaged with funders. Income has resumed post year-end, and the trustees are continuing to monitor funding and cashflow closely.

While forecasts for the upcoming financial year indicate a negative movement in funds, the trustees are confident that, based on current financial resources and ongoing grant income, the charity has sufficient reserves to continue to operate and meet its obligations as they fall due. Accordingly, the financial statements have been prepared on a going concern basis.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

KANLUNGAN FILIPINO CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

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

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

KANLUNGAN FILIPINO CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated 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 where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	673	52	725	4,107	11,719	15,826
Grants	40,000	623,760	663,760	110,000	988,007	1,098,007
Membership fees	1,124	-	1,124	138	-	138
Other	-	-	-	-	5,623	5,623
	<u>41,797</u>	<u>623,812</u>	<u>665,609</u>	<u>114,245</u>	<u>1,005,349</u>	<u>1,119,594</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Community support						
Other income	50	-	50	5,810	9,975	15,785
	<u>50</u>	<u>-</u>	<u>50</u>	<u>5,810</u>	<u>9,975</u>	<u>15,785</u>

KANLUNGAN FILIPINO CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	13,795	6,511

6 Other material income

Other income comprise funds transferred from unincorporated charity (No.1077224) to charitable incorporated organisation (No. 1196865).

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Membership schemes and social lotteries	-	45

KANLUNGAN FILIPINO CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Expenditure on charitable activities

	Community support 2025 £	Community support 2024 £
Direct costs		
Staff costs	458,392	317,684
Project facilitators, trainers	19,975	17,607
Project consultants fees	13,233	13,214
Project participants travel	18,371	9,566
Project Materials resources	5,208	5,286
Project volunteers expenses	2,801	3,676
Project exhibition, events and venue	22,439	3,600
Project evaluation	-	6,825
Community events	2,832	2,506
Beneficiaries food, data vouchers, covid response	47,018	39,718
Freelancers	28,259	53,886
Partners cost	196,403	52,245
Research and translation contract	-	11,160
Members org training/support	1,274	10,307
Accessibility costs	439	1,553
Other charitable expenditure	7,417	300
	<u>824,061</u>	<u>549,133</u>
Share of support and governance costs (see note 9)		
Support	76,229	63,307
Governance	23,177	10,792
	<u>923,467</u>	<u>623,232</u>
Analysis by fund		
Unrestricted funds	198,777	56,570
Restricted funds	724,690	566,662
	<u>923,467</u>	<u>623,232</u>

KANLUNGAN FILIPINO CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Support costs allocated to activities

	2025 £	2024 £
Training and support	2,291	8,871
Safeguarding/DBS	40	1,188
Refreshments & entertaining	6,785	9,912
Office rent, rates and utilities	8,893	10,346
Insurance, professional indemnity	29,187	3,913
Telephone, IT and subscription	9,669	7,515
Office costs and supplies	6,711	3,498
Marketing, promotion, social media	1,181	12,123
Bookkeeping fees	10,290	5,202
Sundry expenditure	1,182	739
Governance costs	23,177	10,792
	<u>99,406</u>	<u>74,099</u>
Analysed between:		
Community support	<u>99,406</u>	<u>74,099</u>

	2025 £	2024 £
Governance costs comprise:		
Audit fees	9,900	7,200
Accountancy	8,550	2,400
Committee members and volunteers cost	2,494	29
Trustees, members meeting cost	2,233	1,163
	<u>23,177</u>	<u>10,792</u>

10 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	<u>9,900</u>	<u>7,200</u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Six of the trustees were paid a total of £2,582 as a reimbursement for the out of pocket expenditures incurred.

KANLUNGAN FILIPINO CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	16	12
Employment costs	2025	2024
	£	£
Wages and salaries	412,442	290,094
Social security costs	37,779	21,440
Other pension costs	8,171	6,150
	458,392	317,684

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	79,413	85,846

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	-	152,064
Other debtors	65,948	2,268
	65,948	154,332

KANLUNGAN FILIPINO CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	10,696	11,962
Trade creditors	34,241	31,065
Other creditors	9,188	17,280
Accruals and deferred income	13,050	16,800
	<u>67,175</u>	<u>77,107</u>

16 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>8,171</u>	<u>6,150</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	<u>242,931</u>	<u>55,642</u>	<u>(198,777)</u>	<u>235,460</u>	<u>335,256</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	<u>-</u>	<u>229,179</u>	<u>(56,615)</u>	<u>70,367</u>	<u>242,931</u>

KANLUNGAN FILIPINO CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
	-	-	-	-	-
The Phoenix Way	120,792	-	(82,804)	-	37,988
MOPAC Contract	149,752	242,042	(238,447)	(153,347)	-
JRCT	44,063	50,000	(80,471)	-	13,592
Trust for London(Pathways to settlement)	38,065	22,950	(32,910)	-	28,105
Paul Hamlyn Foundation	56,132	60,000	(52,967)	-	63,165
City Bridge Trust	5,987	39,000	(49,775)	-	(4,788)
National lottery	8,426	61,001	(70,421)	-	(994)
Trust for London (Secondment)	14,107	-	(4,154)	-	9,953
Stichting Benevolentia Porticus	33,838	16,468	(20,182)	-	30,124
Smallwood Trust - Women's Urgent Support Fund	30,660	10,000	(11,553)	-	29,107
LCF VAWG Fund	40,643	24,438	(59,864)	(5,652)	(435)
Smallwood Trust Community Grant Partnership	20,591	22,500	(44,066)	-	(975)
Lloyds TSB Foundation	35,467	-	(20,720)	(14,747)	-
Smallwood Trust - Resilient Networks	15,787	20,951	(26,004)	-	10,734
Purpose Foundation	19,348	-	-	(19,348)	-
Protection Approaches	-	12,870	(6,082)	-	6,788
Disrupt Foundation	-	31,790	(8,839)	-	22,951
Others	37,804	9,802	84,571	(42,366)	89,811
	<u>671,462</u>	<u>623,812</u>	<u>(724,690)</u>	<u>(235,460)</u>	<u>335,124</u>

KANLUNGAN FILIPINO CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

- The Phoenix Way project aims to develop a regional programme and appropriate infrastructure tailored to unique circumstances of communities and organisations led by and serving Black and minorities in London
- JRCT: Project to promotion of rights and justice for East and Southeast Asian migrants and refugees
- Trust for London: Grant towards support and campaign work for undocumented Filipino migrants in London so that they have increased chances of becoming regularised through free immigration advice, better information about their rights in UK
- Paul Hamlyn Foundation: The grant is to support, advocate and campaign for the rights of Filipino and other Southeast and East Asian communities in the UK.
- City of London: To the support the Filipino and ESEA community in London to improve mental wellbeing and awareness of rights and entitlements
- National lottery and Disrupt Foundation: To support East and South east Asian communities in London, including BKHA residents delivering immigration and mental health services
- Stitching Benevolita & Purpose Foundation: To raise awareness among migrant workers about labour exploitation faced by Filipino domestic workers in the UK, mobilising engagement for resources and advocacy.
- Smallwood resilient network: Works alongside migrant and refugee women who suffered trauma or abuse
- LCF: Deliver rights based training, and movement building support for the women from the South and Southeast Asian communities.
- Protection approach: Support for east and Southeast asian communities who experience racism and/or any forms of hate.

The reason for material transfer of funds from restricted to unrestricted funds are as follows:

The MOPAC agreement is a call-off contract for services, not a restricted grant. Transferred the whole amount which are currently classified as restricted to unrestricted funds.

Similarly, the Lloyds TSB Foundation grant funds also doesn't have any donor imposed restrictions on the use of these funds. Transferred the whole of the funds from restricted to unrestricted funds

The transfer of Purpose Foundation grant is the reallocation of expenses previously classified as unrestricted instead of restricted.

The £42,366 is the management cost allocation of each projects undertaken by the charity. This portion of funds from the grants have the flexibility to use it for charity's core activities as per the grant agreements.

KANLUNGAN FILIPINO CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
The Phoenix Way	-	200,000	(79,208)	-	120,792
MOPAC Contract	-	233,609	(83,857)	-	149,752
JRCT	-	108,886	(64,823)	-	44,063
Trust for London(Pathways to settlement)	-	60,269	(22,204)	-	38,065
Paul Hamlyn Foundation	-	104,458	(48,326)	-	56,132
City Bridge Trust	-	47,000	(41,013)	-	5,987
National lottery	-	52,247	(43,821)	-	8,426
Trust for London(Secondment)	-	36,839	(22,732)	-	14,107
Stichting Benevolentia Porticus	-	56,007	(22,169)	-	33,838
Smallwood Trust - Women's Urgent Support Fund	-	36,200	(5,540)	-	30,660
LCF VAWG Fund	-	60,000	(19,357)	-	40,643
Smallwood Trust Community Grant Partnership	-	36,943	(16,352)	-	20,591
Lloyds TSB Foundation	-	48,264	(12,797)	-	35,467
Smallwood Trust - Resilient Networks	-	20,951	(5,164)	-	15,787
Purpose Foundation	-	19,348	-	-	19,348
Other funds	-	117,103	(79,299)	-	37,804
Tudor trust	-	70,367	-	(70,367)	-
	-	1,308,491	(566,662)	(70,367)	671,462

KANLUNGAN FILIPINO CONSORTIUM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	335,256	335,124	670,380
	<u>335,256</u>	<u>335,124</u>	<u>670,380</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	242,931	671,462	914,393
	<u>242,931</u>	<u>671,462</u>	<u>914,393</u>

20 Related party transactions

There were no disclosable related party transactions during the year.

21 Cash (absorbed by)/generated from operations	2025 £	2024 £
(Deficit)/surplus for the year	(244,013)	914,393
Adjustments for:		
Investment income recognised in statement of financial activities	(13,795)	(6,511)
Movements in working capital:		
Decrease/(increase) in debtors	88,384	(154,332)
(Decrease)/increase in creditors	(9,932)	77,107
Cash (absorbed by)/generated from operations	<u>(179,356)</u>	<u>830,657</u>

22 Analysis of changes in net funds

The charity had no material debt during the year.