

SOUTHALL BLACK SISTERS

Charity Registration Number: 1204937

Company Registration Number: 3037955

**SOUTHALL BLACK SISTERS
(Company limited by guarantee)**

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31 MARCH 2024**

Southall Black Sisters
(A Company Limited by Guarantee and a Registered Charity)

SOUTHALL BLACK SISTERS
(Company limited by guarantee and a Registered Charity)

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Southall Black Sisters

(A Company Limited by Guarantee and a Registered Charity)

Management Committee Report For the year ended 31 March 2024

The Management Committee Members present their annual management committee report together with the financial statements for the year ended 31 March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Objectives and activities

The principal objects of the Charitable Company, as set out in the memorandum of association are to relieve women and their children and families, particularly those of Asian, African and Caribbean origin who are in conditions of need, hardship, danger or distress and to preserve and protect the health and advance the education of such persons.

The overall aim of the Charitable Company is to help women and children escape gender related violence and abuse.

The Charitable Company achieves this by providing advice, information, advocacy, casework, counselling, and similar one-to-one support and by campaigning and providing expert advice and reports to influence policy and practice at local and national level.

Public Benefit

The Directors of Southall Black Sisters have read the guidance issued by the Charity Commission for England and Wales on 'Charities and Public Benefit'. The Directors confirm that the objects of the Charitable Company fully comply with this guidance.

Activities

Southall Black Sister's principal activity during the year ending March 2024 continued to be the provision of frontline services for women and children escaping violence and abuse.

The Charitable Company's principal activity during the year continued to be the provision of frontline services for women and children escaping violence and abuse. Its work specialises in domestic violence and the needs of black, migrant and minority women. It is nationally recognised by professionals, researchers, the media and social policy makers for expert reports or consultations.

From 1 April 2023 to 31 March 2024, SBS received 5,472 queries from service users and professionals across the UK through our helpline. Callers to the helpline receive advice and information, as well as signposting and referrals to local services that are appropriate for their needs if their needs do not fall within the scope of SBS services. During the same period, 706 black, minoritised and migrant women received support with gender-based violence (domestic abuse and other forms of cultural harm, such as forced marriage). In addition, counselling sessions were given to 100 women. The majority of these cases had interconnected issues such as immigration with 'no recourse to public funding' (NRPF), mental health, homelessness, suicide, and self-harm.

In addition to the direct caseworker's work with women, our support group has organised services and activities for up to 182 women and their children. Women and children have participated in a variety of workshops, including a film-making workshop hosted by the University of East Anglia, a 12-week art and horticultural course at Kew Gardens, a 12-week art workshop open to both children and adults, and a creative long-term (9-month) dance project for adults. Women and their children in the support group also visited the London Zoo, the theatre, and the cinema several times, as well as trips to Brighton, Bournemouth, and Glasgow. We also provide weekly ESOL classes.

SBS's work continues to take place within the context of the hostile environment, institutional racism and the cost-of-living crisis. Attacks on migrants continue to take place almost daily, with anti-migrant rhetoric growing in the lead up to a General

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Election. Our service users in the asylum system have been greatly distressed by plans to deport asylum seekers who have entered the UK "illegally" to Rwanda, making it necessary for us to campaign.

There continues to be a lack of accountability and acceptance of the findings of the Casey Report (see: met.police.uk/SysSiteAssets/media/downloads/met/about-us/baroness-casey-review/update-march/baroness-casey-review-march-2023) which found the Metropolitan Police to be institutionally racist, sexist, misogynistic, and homophobic. There is a significant demand for SBS's input into policing reform, with our attendance and input consistently requested at VAWG stakeholder groups organised by policing forums, including those organised by the Met Police, NPCC, IOPC and others.

We are having to strike a careful balance between collaborating with the government and challenging official policies through campaigning and legal action. The government's failure to implement a full firewall to prevent data sharing between the police and Immigration Enforcement continues to pose challenges for vulnerable victim-survivors, as does their resistance to reforming policies around the No Recourse to Public Funds (NRPF) condition.

SBS' work continues to be highly regarded, with prominent parliamentarians, including Sarah Champion MP, Baroness Lister and the then Minister of State at the Ministry of Justice Edward Argar commending SBS's decades of work supporting migrant victim-survivors.

Plans for future periods

Southall Black Sisters remains committed to its overarching aim: to challenge all forms of gender-related violence against women and girls, empower them to rebuild their lives, and uphold their human rights to justice, equality and freedom.

The organisation's priorities for the coming year are firmly rooted in our strategic objectives for 2025-2030. This ensures our work is forward-thinking, impactful, and responsive to immediate challenges. Over the next year, SBS will:

- Enhance advocacy services, counselling pathways, and emergency support for Black, minoritised, and migrant women, with a particular focus on those with No Recourse to Public Funds.
- Campaign to address institutional racism and advocate for systemic policy reforms to improve responses to violence against women and girls.
- Strengthen financial sustainability and operational capacity to continue delivering cutting-edge services.
- Invest in workforce development to ensure our staff are equipped to deliver high-quality, culturally informed, survivor-centered support.
- Engage with communities to raise awareness of VAWG, challenge harmful cultural practices, and foster solidarity around the rights and needs of Black, minoritised, and migrant women.
- Use research and evidence to inform advocacy, improve service delivery, and shape public discourse on VAWG.

These activities reflect SBS's commitment to ensuring the immediate and long-term needs of Black, minoritised women and girls are met within a framework of justice, equality, and empowerment.

Financial review

In order to undertake these activities Southall Black Sisters raised a total of £3,601,233 (2023 - £3,296,303) in grant aid, and £78,764 (2023 - £82,281) of income from other activities as set out on page 10. The unrestricted surplus for the year was £56,983 (2023 – £11,200).

At 31 March 2024 Southall Black Sisters had £1,150,084 (2023: £1,093,101) in unrestricted funds. Designations are shown in note 9.

In addition, Southall Black Sisters held £413,917 (2023: £448,502) in restricted funds held for programmes.

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In line with our continued development, SBS achieved charitable status in September 2023, which marks a significant milestone in strengthening our governance and transparency. This new status enables SBS to benefit from tax exemptions, increased fundraising opportunities, and more formalized structure for financial accountability, further enhancing our ability to sustain and grow our services.

Reserves Policy

The Board of Trustees is committed to maintaining an adequate, justified and reasonable level of reserves in line with Guidance from the Charity Commission.

In determining the level of reserves held by the Charitable Company, the following factors have been taken into account:

- our strategic goals and risks;
- financial strategy and sustainability;
- liquidity management;
- commitment to staff and other contractual obligations;
- needs of services and beneficiaries

This level of reserves is to protect the Charitable Company from having to make quick structural changes arising from the sudden loss of income, for example when contacts are not renewed or other unforeseen circumstances, to enable the Charitable Company to operate during unexpected periods of financial difficulty.

It is the Board of Trustees's aim to hold a reserve fund of £511,000 which is equivalent to 3 months operating costs (excluding consortium payments). Unrestricted reserve designations are shown in note 9 and the purpose of funds and timing of expenditure in note 10.

Risk Management

The Board of Trustees is committed to identifying and managing potential risks that face Southall Black Sisters. With overall responsibility for the management of risk, this is an essential part of the Charitable Companies effective governance.

The most significant risk would be the loss of funding from the Home Office or MOPAC. Southall Black Sisters reduces and mitigates this risk by remaining competitive in terms of quality of services, performance monitoring and maintaining good relationships with our funders.

Strategic and business plans are also in place to support Southall Black Sisters to generate diversified income streams, with a well-balanced funding portfolio to continue a stable financial future. Sources of funding to include grant funding, corporate sponsorships, individual donations and earned income by our specialised staff. A five-year financial plan has been developed to understand and track key timings when funding agreements are ending, to ensure that replacement funding is applied for well in advance of programme end dates.

Internal risks are minimised by regular meetings by the Management Committee to review budgets, management accounts and forecasts and funding strategies in place.

Structure, governance and management

The Charitable Company was founded on March 27, 1995, as a limited by guarantee company with no share capital (number 3037955). The memorandum and articles of association incorporated 27 Mar 1995 now adopted by special resolution dated 28 Nov 2022, as amended by special resolution on 21 Sep 2023, govern the Charitable Company

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All members of the Management Committee are Charitable Company members who agree to contribute an amount not exceeding £1 to the business's assets if it is wound up. At the end of March 2024, there were 6 members.

In September 2023, the Charitable Company achieved charitable status. Since that time, one member of the Management Committee left in December 2023, and two new members have joined: Savin Bapir-Tardy and Anitha Sundari.

Members of the Management Committee serve on the Charitable Company management committee and have no beneficial interest in the Charitable Company. The management committee meets on a regular basis to make policy decisions and to analyse the Charitable Company's progress against its plans.

The day to day running of the Charitable Company is delegated to the key management team who are supported by a team of staff and report to the Management Committee.

Reference and administrative details:

Registered office and principal operating address:
21 Avenue Road, Southall, Middlesex, UB1 3BL.

Management Committee

The following served as members throughout the year and up to the date of this report:

R Gupta - Chair

S Sharma - Secretary

M Inam

S Dhaliwal

C Nagarajan (Resigned as an MC member in December 2023)

Savin Bapir-Tardy (Joined as an MC member in September 2023)

Anitha Sundari (Joined as an MC member in February 2024)

Management Committee Members are also Trustees and Directors of the Charitable Company.

Key Management

Executive Director Selma Taha

Developmental/Finance Manager Jenni Pearlman

Operations and Finance Manager Francesca Favia

Auditors

Myers Clark, Egale 1, 80 St Albans Road, Watford, Hertfordshire, WD17 1DL

Bankers

HSBC, 2, Station Road, Hayes, Middlesex, UB3 4BY.

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Management Committee responsibilities in respect of the financial statements

The Committee Members, who serve as the Management Committee under company law and as trustees under charity law, are responsible for preparing the Annual Report and the financial statements in accordance with applicable law, the Charities Act 2011, the Companies Act 2006, and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

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Under company and charity law, the Management Committee Members are required to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the income and expenditure for that period. In preparing these financial statements, the Management Committee Members must:

- select suitable accounting policies and then apply them consistently.
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charitable Company will continue in business.

The Management Committee Members are responsible for maintaining proper 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 Companies Act 2006, the Charities Act 2011, and the charity's governing documents.

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. Additionally, the Management Committee Members are required to ensure that the charity meets its legal obligations as a registered charity and operates in accordance with its charitable objectives.

Statement of disclosure of information to auditors

So far as each person who was a director at the date of approval of this report is aware, there is no relevant audit information of which the Charitable Company's auditor is unaware. Additionally, the management committee individually have taken all the necessary steps that they ought to have taken as management committee in order to make themselves aware of all relevant audit information and to establish that the Charitable Company's auditor is aware of that information.

Auditor

In accordance with section 485 of the Companies Act 2006 a resolution proposing that Myers Clark be re-appointed will be put to a General Meeting.

Small company special provisions

The report of the management committee has been prepared in accordance with the special provisions applicable to entities entitled to the small companies' exemption under the Companies Act 2006.

As a registered charity, the report has also been prepared to meet the requirements of the Charities Act 2011 and the Charities Statement of Recommended Practice (SORP), where applicable

This report was approved and authorised for issue by the Management Committee on 20 December 2024 and signed on its behalf by:



S Taha
Executive Director

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Independent Auditors' Report to the members of Southall Black Sisters For the year ended 31 March 2024

Opinion

We have audited the financial statements of Southall Black Sisters (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities (incorporating an income and expenditure account), the balance sheet, the cashflow statement, 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 United Kingdom Accounting Standards, including the 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 Charitable Company's affairs as at 31 March 2024 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;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Charitable Company 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 management committee's 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 Charitable Company's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the management committee 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 management committee annual report, other than the financial statements and our auditor's report thereon. The management committee 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.

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 misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves or a material misstatement of the other information. If, based on the work we have

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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 management committee report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the management committee report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the management committee report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- sufficient 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 disclosures of management committee remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the management committee 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 management committee report and from the requirement to prepare a strategic report.

Responsibilities of management committee

As explained more fully in the management committee responsibilities statement set out on page 4, the management committee 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 management committee 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 management committee are responsible for assessing the charitable company'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 management committee either intend to liquidate the charitable company 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 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulation 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

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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.

The extent to which our procedures are capable of detecting irregularities, is detailed below.

The extent to which the audit was considered capable of detecting irregularities including fraud

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following;

- The nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for trustee remuneration, bonus levels and performance targets;
 - results of our enquiries of Management about their own identification and assessment of the risks of irregularities;
 - any matters we identified having obtained and review the charitable company's documentation of their policies and procedures relating to;
1. identifying, evaluating and complying with laws and regulation and whether they were aware of any instances of non-compliance;
 2. detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 3. the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the company's ability to operate or to avoid a material penalty. These included the Employment law.

Audit response to risks identified

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 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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;

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- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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 directors 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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our Report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' 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 charitable company, and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Paul Windmill (Senior Statutory Auditor)
For and on behalf of Myers Clark, Statutory Auditor

Dated: 20 December 2024

Egale 1,
80 St Albans Road,
Watford,
Hertfordshire,
WD17 1DL

Southall Black Sisters
Statement of Financial Activities Including Income and Expenditure Account
For the year ended 31 March 2024

			2024			2023	
	note	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Income							
Grants	2	383,332	3,217,901	3,601,233	66,399	3,229,904	3,296,303
Donations		37,395	-	37,395	71,263	-	71,263
Talks, lectures and other sundry income		13,723	-	13,723	6,077	-	6,077
Bank interest		27,646	-	27,646	4,941	-	4,941
Total income		462,096	3,217,901	3,679,997	148,680	3,229,904	3,378,584
Expenditure							
Staffing costs	3	(273,137)	(741,210)	(1,014,347)	(83,738)	(735,385)	(819,123)
Premises costs		(23,477)	-	(23,477)	-	(65,239)	(65,239)
Project costs		-	(2,429,114)	(2,429,114)	(2,940)	(2,345,181)	(2,348,121)
Other support costs		(108,499)	(82,162)	(190,661)	(61,884)	(73,475)	(135,359)
Total expenditure		(405,113)	(3,252,486)	(3,657,599)	(148,562)	(3,219,280)	(3,367,842)
Net income/(expenditure) before transfers	4	56,983	(34,585)	22,398	118	10,624	10,742
Gross transfer between funds		-	-	-	11,082	(11,082)	-
Net movement in funds after transfers		56,983	(34,585)	22,398	11,200	(458)	10,742
Reconciliation of funds							
Funds brought forward		1,093,101	448,502	1,541,603	1,081,901	448,960	1,530,861
Funds carried forward		1,150,084	413,917	1,564,001	1,093,101	448,502	1,541,603

The notes on pages 13 to 23 form part of these accounts

All income and expenditure included within the statement of financial activities derive from continuing operations.
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Southall Black Sisters
Balance Sheet
As at 31 March 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	6a	26,739	33,674
Intangible assets	6b	12,938	18,688
		39,677	52,362
Current assets			
Debtors	7	1,224,594	768,195
Cash at bank and in hand		979,018	2,047,026
		2,203,612	2,815,221
Creditors: amounts falling due within one year	8	(679,288)	(1,325,980)
Net current assets		1,524,324	1,489,241
Total assets		1,564,001	1,541,603
Reserves	9		
Restricted funds		413,917	448,502
Unrestricted funds			
Designated funds		1,063,905	1,010,576
General funds		86,179	82,525
		1,150,084	1,093,101
Total funds		1,564,001	1,541,603

The Charitable Company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011

The members have not required the Charitable Company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in questions in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Management Committee and authorised for issue on 20 December 2024 and signed on its behalf by:



S Taha
Director

Charity Registration Number: 1204937 - Company registration no: 3037955

The notes on pages 13 to 23 form part of these financial statements.

Southall Black Sisters
Statement of Cash Flows
As at 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash income		22,398	10,742
Adjustments to cash flows from non-cash items			
Depreciation of tangible fixed assets	6a	16,694	13,685
Depreciation of intangible fixed assets	6b	5,750	4,313
Investment income		(27,646)	(4,941)
		17,196	23,799
Working capital adjustments			
Increase / (decrease) in debtors	7	(456,399)	1,245,874
Decrease in creditors	8	(251,385)	(234,645)
Decrease (increase) in deferred income		(395,308)	122,653
Net cash flow from operating activities		(1,085,896)	1,157,681
Cash flows from investing activities			
Investment income		27,646	4,941
Purchase of tangible fixed assets	6a	(9,758)	(8,836)
Purchase of intangible fixed assets	6b	-	(23,000)
Net cash flows from investing activities		17,888	(26,895)
Net decrease / increase in cash or cash equivalents		(1,068,008)	1,130,786
Cash or cash equivalents at 1 April		2,047,026	916,240
Cash or cash equivalents at 31 March		979,018	2,047,026

All of the cash flows are derived from continuing operations during the above two periods

The notes on pages 13 to 23 form part of these financial statements.

Southall Black Sisters

Notes to the financial statements For the year ended 31 March 2024

1. Accounting policies

Company Information

Southall Black Sisters is a private Charitable Company, limited by guarantee incorporated in England and Wales. The registered office is 21 Avenue Road, Southall, Middlesex, UB21 3BL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charitable Company's governing document, the Companies Act 2006 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 (SORP FRS 102) (effective 1 January 2019). The disclosure requirements of section 1A of FRS102 have been applied other than where additional disclosure is required to show a true and fair view.

The Charitable Company is a public benefit entity as defined by FRS102. Accordingly, the accounts formats identify income, expenditure and reserves by fund.

The principal accounting policies are set out below.

1.2 Critical accounting estimates and judgements.

In the application of the Charitable Company's accounting policies, the Board of Directors 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.

1.3 Going concern

The management committee believe that the Charitable Company has adequate resources to continue in operation for the foreseeable future. Forecasts have been prepared for the year ahead and funding has been secured for projects to which the Charitable Company is committed. The financial position is subject to regular review and for this reason the Management committee continue to adopt the going concern basis in preparing the financial statements

1.4 Income recognition

Income is recognised when the Charitable Company has entitlement, receipt is probable and the income is measurable.

Grants are accounted for on a receivable basis when the Charitable Company has been informed of the award by the donor and conditions for receipt have been met. Grants received are only deferred if they relate exclusively to future accounting periods.

Donations are accounted for when received.

All other income is accounted for on a receivable basis.

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Notes to the financial statements For the year ended 31 March 2024

1.5 Expenditure recognition

Expenditure is recognised when there is a legal or constructive obligation committing the Charitable Company to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured.

1.6 Allocation of costs

Direct costs, which comprise costs that relate directly to the delivery of the activities, are allocated to the specific activity to which they relate. Where direct costs relate to more than one activity they are apportioned. Salaries are apportioned based on the time spent on each activity and other costs on the economic benefit derived by each activity. Premises and administration costs that facilitate the activities but do not change as a result of the activities undertaken, are apportioned across activities based on the economic benefit derived by each activity. Support costs include costs incurred to meet statutory and legal requirements.

1.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Management Committee in furtherance of the general objects of the Charitable Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Management Committee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds comprise funds received for specific purposes as determined by the donor.

1.8a Tangible fixed assets

Equipment and furniture costing over £1,500 are capitalised. Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation.

Depreciation is recognised so as to write off cost, less residual value, over their estimated useful lives on the following bases:

Equipment & Furniture	4 years.
Leasehold improvements	20 years

1.8b Intangible fixed assets

Computer software are capitalised when direct expenditure enhances or extends the performance of the software beyond its specifications and can be reliably measured as a capital improvement. These costs are amortised using a straight-line method over the estimated useful lives of four years.

1.9 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.10 Financial Instruments

The Charitable Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' of FRS 102 to all of its financial instruments.

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

Southall Black Sisters

Notes to the financial statements For the year ended 31 March 2024

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, which comprise creditors 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 receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

1.11 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities in equal annual instalments over the period of the lease.

2. Grants receivable

	2024	2023
	£	£
National and local government		
Asian Women's Resource Centre/London Councils	15,615	15,615
Asian Women's Resource Centre/London Mayor's Office	35,267	35,267
Foreign and Home Office	1,673,400	1,437,717
London Borough of Ealing	109,000	90,000
Solace Women's Aid/London Mayor's Office	23,943	-
Women and Girls Network/London Councils	59,963	58,982
Women and Girls Network/London Mayor's Office	52,350	52,350
London Mayor's Office	1,033,623	1,058,283
Trusts and foundations		
Southall Black Sisters Trust	-	127,827
Charity Projects (Comic Relief)	210,740	266,561
Coutts Charitable Foundation	-	44,000
Esme Fairbairn Foundation	82,731	89,701
Quadrature	277,601	-
Other		
Donors who wish to remain anonymous	27,000	20,000
	3,601,233	3,296,303

Southall Black Sisters

Notes to the financial statements For the year ended 31 March 2024

3. Analysis of Staff Costs, trustee remuneration and expenses

	2024	2023
	£	£
Staffing costs		
Wages and salaries	778,087	570,161
Social security costs	77,513	61,123
Pension	30,907	9,624
Contracted staff	99,608	163,981
Advertising, training and other	28,232	14,234
	1,014,347	819,123

No employees earning more than £60,000 (excluding employer's National Insurance and employer pension costs but including any other benefits)

The remuneration of key management comprising gross salary and employers NI and pension was £105,066 and contracted staff costs £32,719 (2023: £86,738).

Employees

The average monthly number of persons (including management committee) employed by the Charitable Company during the year based on head count was 23 (2023 – 18).

No trustees, nor any persons connected with them, have received any remuneration from the Charitable Company during the year.

4. Net income/(expenditure) for the year

	2024	2023
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	22,444	17,998
Operating lease rentals – property	0	36,000
Key Management Remuneration	137,785	84,674
Auditors' remuneration (excluding VAT)	11,242	13,200

5. Taxation

Corporation tax is payable on bank interest receivable.

The entity obtained charitable status on 26 September 2023. The Charitable Company is exempt for corporation tax on all of its income, from this date, that has been applied for charitable purposes.

Southall Black Sisters

Notes to the financial statements For the year ended 31 March 2024

6a. Tangible fixed assets

	Leasehold Improvements £	Equipment & Furniture £	Total £
Cost			
At 1 April 2023	26,248	97,195	123,443
Additions	-	9,759	9,759
Disposals	-	-	-
At 31 March 2024	26,248	106,954	133,202
Depreciation			
At 1 April 2023	24,929	64,840	89,769
Charge for the year	1,319	15,375	16,694
Eliminated on disposals	-	-	-
At 31 March 2024	26,248	80,215	106,463
Net book value			
At 31 March 2023	1,319	32,355	33,674
At 31 March 2024	-	26,739	26,739

6b. Intangible fixed assets

	Intangible Fixed Assets £	Total £
Cost		
At 1 April 2023	23,000	23,000
Additions	-	-
Disposals	-	-
At 31 March 2024	23,000	23,000
Depreciation		
At 1 April 2023	4,312	4,312
Charge for the year	5,750	5,750
Eliminated on disposals	-	-
At 31 March 2024	10,062	10,062
Net book value		
At 31 March 2023	18,688	18,688
At 31 March 2024	12,938	12,938

Southall Black Sisters

Notes to the financial statements For the year ended 31 March 2024

7. Debtors

	2024	2023
	£	£
Other debtors	475,367	18,469
Prepayments	13,659	16,363
Accrued income	735,568	733,363
	1,224,594	768,195

8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Taxation and social security costs	22,309	16,768
Accrued expenses	245,142	829,477
Other creditors	402,841	75,431
Deferred Income	8,996	404,304
	679,288	1,325,980

Southall Black Sisters

Notes to the financial statements For the year ended 31 March 2024

9. Funds Movement

Current Year

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
General funds	82,526	462,096	(382,669)	(75,774)	86,179
Designated funds					
Premises Development	190,020	-	-	-	190,020
Advocacy and HR Review	95,800	-	-	-	95,800
NRPF Continuity Fund	227,223	-	-	-	227,223
Fixed Asset Fund	52,362	-	(22,444)	9,759	39,677
Dissolution contingency: 3 months wages	216,838	-	-	20,895	237,733
Dissolution contingency: running costs	228,332	-	-	45,120	273,452
Total Designated funds	1,010,575	-	(22,444)	75,774	1,063,905
TOTAL UNRESTRICTED FUNDS	1,093,101	462,096	(405,113)	-	1,150,084
Restricted funds					
No Recourse to Public Funds	165,650	2,956,726	(2,991,311)	-	131,065
Mental Health	31,617	-	-	-	31,617
Harmful Practices	49,200	75,882	(75,882)	-	49,200
Violence against Women and Girls	35,878	185,293	(185,293)	-	35,878
Capacity Building	41,076	-	-	-	41,076
Covid Response	125,081	-	-	-	125,081
TOTAL RESTRICTED FUNDS	448,502	3,217,901	(3,252,486)	-	413,917
TOTAL FUNDS	1,541,603	3,679,997	(3,657,599)	-	1,564,001

Southall Black Sisters

Notes to the financial statements For the year ended 31 March 2024

9 Funds Movement (continued)

Prior Year

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
General funds	63,244	148,680	(45,645)	(83,753)	82,526
Designated funds					
Premises Development	190,020	-	-	-	190,020
Advocacy and HR Review	100,000	-	(4,200)	-	95,800
IT Fund	-	-	-	-	-
Employee Fund	-	-	-	-	-
NRPF Continuity Fund	227,223	-	-	-	227,223
Fixed Asset Fund	38,524	-	(17,999)	31,836	52,362
Dissolution contingency: 3 months wages	164,064	-	-	52,774	216,838
Dissolution contingency: running costs	198,825	-	-	29,507	228,332
Staff Bonuses due to cost of living increases	100,000	-	(80,718)	(19,282)	-
Total Designated funds	1,018,657	-	(102,917)	94,835	1,010,575
TOTAL UNRESTRICTED FUNDS	1,081,901	-	(148,562)	11,082	1,093,101
Restricted funds					
No Recourse to Public Funds	165,750	2,735,132	(2,735,232)	-	165,650
Mental Health	31,617	-	-	-	31,617
Harmful Practices	49,200	95,882	(95,882)	-	49,200
Violence against Women and Girls	36,236	308,621	(308,979)	-	35,878
IT	-	61,410	(50,328)	(11,082)	-
Capacity Building	41,076	-	-	-	41,076
Covid Response	125,081	28,859	(28,859)	-	125,081
TOTAL RESTRICTED FUNDS	448,960	3,229,904	(3,219,280)	(11,082)	448,502

Southall Black Sisters

Notes to the financial statements For the year ended 31 March 2024

TOTAL FUNDS	1,530,861	3,378,584	(3,367,842)	-	1,541,603
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10. Purpose of funds

The Premises Development Fund represents amounts set aside to redesign, or possibly expand, the current office space; upgrade the security systems and meet maintenance and redecoration cost commitments as set out in the property lease.

The Advocacy and HR Review Fund represents amount put aside to review how the organisation delivers services, and implement any recommendations that arise from this review.

The NRPF Continuity Fund replaces the Employee Fund and the NRPF Fund and represents amounts set aside to meet commitments under No Recourse to Public Funds programmes. The fund is intended to cover the direct costs, salaries and related support costs needed to maintain services in the event that current funding ceases and cannot be immediately replaced.

The Fixed Asset Fund represents funds tied up in Fixed Assets and equates to the net book value of assets purchased.

The Dissolution Contingencies represent the provision set aside to cover redundancy and running costs in the event of losing a big funder.

The Restricted funds represent funds received for projects that are not coterminous with the Charitable Company's year-end. These funds will be spent in future years for the purposes given.

11. Analysis of net assets between funds

Current Year

	Restricted	Unrestricted	Total
	£	£	£
Fixed assets	-	39,677	39,677
Net Current Assets	413,917	1,110,407	1,524,324
	413,917	1,150,084	1,564,001

Prior Year

	Restricted	Unrestricted	Total
	£	£	£
Fixed assets	-	52,362	52,362
Net Current Assets	448,502	1,040,739	1,489,241
	448,502	1,093,101	1,541,603

Southall Black Sisters

Notes to the financial statements For the year ended 31 March 2024

12. Other financial commitments

The Charities commitment under non-cancellable operating leases for rent of their premises payable was finalised as at 31 March 2023.

	2024	2023
	£	£
Within one year	-	33,000
Within two to five years	-	-
	-	33,000

13. Related organisation

Southall Black Sisters Trust is a registered charity established to provide relief to women and their children and families, particularly those of Asian, African and Caribbean origin, residing primarily in the West London area, who are in conditions of need, hardship, danger or distress and to preserve and protect the health and advance of such persons.

Southall Black Sisters can apply for grants from the SBS Trust in the same way as other organisations. During the year, the Trust awarded Southall Black Sisters grants for specific purposes of Nil (2023: £127,828) and donated £3,763 (2023: £4,519) to general funds.

At 31 March 2024, the following balances owed to SBS by SBS Trust are included in debtors:

	2024	2023
	£	£
Grants	-	127,828
Donations	3,763	4,519
Costs incurred on behalf of the Trust	1,500	2,500
	5,263	134,847

At 31 March 2024, the following balances owed by SBS to SBS Trust are included in creditors:

	2024	2023
	£	£
Rent	-	36,000
Grants repayable	-	12,553
	-	48,553

Southall Black Sisters

Notes to the financial statements For the year ended 31 March 2024

14. Control

In the opinion of the management committee, there is no ultimate controlling party.

15. Local Government and Housing Act 1989

The Charitable Company received a total of £109,000 (2023: £90,000) from Local Authorities. In accordance with subsection 37(4) of the Local Government and Housing Act 1989, all grants have been fully utilised in accordance with the terms under which they were originally granted and have been expended on revenue items in the normal course of the Charitable Company's activities.

16. Events after the reporting period

SBS Trust transferred the freehold of 21 Avenue Road, Southall to Southall Black Sisters Limited on 2 July 2024.