

NI CHARITY REF - 107574

**NORTHERN IRELAND REFUGEES AND ASYLUM  
SEEKERS WOMEN ASSOCIATION**

*(a charitable association)*

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2023**

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**NORTHERN IRELAND REFUGEES AND ASYLUM SEEKERS WOMEN ASSOCIATION  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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**CHARITY INFORMATION AND OFFICERS**

**BOARD OF TRUSTEES**

Mrs Khlood Alnablisee  
Mrs Fariha  
Ms Josephine McDonnell

**INDEPENDENT EXAMINER**

Donald R. Minshull FCA

**ACCOUNTANT**

Minshull & Co  
Chartered Accountants and Statutory Auditor  
19 Crescent Business Park  
LISBURN  
BT28 2GN

**BANKERS**

Danske Bank  
PO Box 183  
Donegall Square West  
BELFAST  
BT1 6JS

**HEAD OFFICE**

Cromac Regeneration Initiative  
165-169 Donegall Pass  
BELFAST  
BT7 1DT

**CHARITY REFERENCE NUMBER**

NI107574

**NORTHERN IRELAND REFUGEES AND ASYLUM SEEKERS WOMEN ASSOCIATION  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**TRUSTEES' REPORT**

The trustees, who also act as trustees for the charitable activities of the company, present their annual report together with the financial statements for the year ended 31 March 2023.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the trustees' annual report in accordance with the Charities SORP (FRS102) and Charities Act (Northern Ireland) 2008.

The trustees have elected to prepare the financial statements in accordance with UK GAAP and confirm that the reporting framework that has been applied in their preparation was the Charities SORP (FRS102).

**TRUSTEES**

The trustees of the charity during the financial year were as stated on page 1.

**OBJECTIVES AND ACTIVITIES**

The objectives of the charity are

- to prevent and relieve poverty of refugees and asylum seekers women by the provision of advice and advocacy services to help the beneficiaries who cannot afford necessary items such as furniture, bedding, clothing or fuel; to make grants of money for the relief of the poor
- to advance the education of the beneficiaries by the provision of facilities, courses, training programmes, grants for education, and resources to enable, assist and encourage the education of persons in English language, skills training and learning programme through colleges and universities
- to promote cultural diversity and racial harmony by the promotion of cultural activities to foster understanding between people from diverse backgrounds and the indigenous people in Northern Ireland and to cultivate a sentiment in favour of social integration and good relations
- to provide relief to refugees women through access to specialist advice, education and workshops of the welfare benefits system, and understanding of the social housing process
- the advancement of health of the beneficiaries through the provision of mental health wellbeing trauma workshops and the referral to health professionals and counselling services for treatment
- the advancement of the human rights through the promotion of good relations and social engagement events between refugees and asylum seekers women and indigenous women to foster understanding between them, and the promotion of equality and diversity through the elimination of any type of form of discrimination.

**ACHIEVEMENTS**

During the year the charity has obtained funding from many sources. This has enabled it to

- distribute toys and other gifts to the under-privileged at Christmas
- run cookery workshops
- provided language classes principally for the English language
- provided mental health training and other such training workshops
- set up walking groups to enable group rambles and hikes
- distributed provisions such as food and basic necessities to struggling individuals and families
- provided advice and advocacy services
- provided community engagement
- purchased office equipment
- provided office accommodation and paid office rental

therefore the objectives are being achieved in a very positive manner.

**RELATED PARTIES**

There are no related parties to report save the board of trustees.

**RESULTS**

The surplus for the year was £1,021 (2022: £ 2,433 )

**CHARITABLE STATUS**

The charity is an unincorporated charitable association. It is registered with the Charity Commission for Northern Ireland under reference number 107574.

**NORTHERN IRELAND REFUGEES AND ASYLUM SEEKERS WOMEN ASSOCIATION  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

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**TRUSTEES' REPORT**

(continued)

**PUBLIC BENEFIT**

The direct benefits flowing from the purposes

- (1) include reduced levels of poverty among women in Northern Ireland who are refugees or asylum seekers leading to/demonstrated through feedback from the beneficiaries and through regular evaluations/surveys carried out by the organisation. There is no harm or private benefit arising from this purpose.
- (2) include the increase knowledge of the English Language, access to education, and employment opportunities among refugees and asylum seekers women living in Northern Ireland. The benefit can be demonstrated through the number of participants that register to attend the English Language classes, courses at college and universities, training programs, and those that achieve accreditation, and through evaluation and feedback from beneficiaries. There is no harm or private benefit arising from this purpose.
- (3) include a greater understanding and respect between refugees and asylum seekers women and local people thus fostering better integration and community cohesion among women in Northern Ireland. The benefit can be demonstrated by showcasing our diverse cultural richness through specific refugee's women cultural event celebration and through the participation of refugees' women to local cultural events celebration. There is no harm or private benefit arising from this purpose.
- (4) include the ability for refugees and asylum seekers women to become independent and fulfil their individual needs through a better understanding of the welfare benefits and accommodation system. The benefit can be demonstrated by the feedback from beneficiaries and the regular evaluation carried out by the organisation of beneficiaries who are able to financially support themselves and their families. There is no harm or private benefit arising from this purpose.
- (5) include reducing the level of mental health trauma among refugees and asylum seekers' women living in Northern Ireland leading to better mental well-being and quality of life. The benefit can be demonstrated through feedback from beneficiaries and evaluation carried out by the organisation after mental health awareness workshops and referrals. There is no harm or private benefit arising from this purpose.
- (6) include increasing knowledge and understanding of civic and human rights among refugees and asylum seekers living in Northern Ireland leading to the living of a law-abiding citizen's life, and to the report of any form or type of discrimination and inequality faced in their daily life. The benefit can be demonstrated through feedback and the number of participants to human rights and equality commission events and seminars, and evaluation of hate and discrimination incidents reported by beneficiaries to the organisation. There is no harm or private benefit arising from this purpose.

The beneficiaries are refugees and asylum seekers women. No person connected with the organisation gains a private benefit which is more than incidental to carrying out the purposes.

**FINANCIAL REVIEW & RESERVES POLICY**

Reserves at 31 March 2023 were £5,660. The company's core expenditure is very low due to the voluntary nature of the operations. It continues to expand its charitable and fund raising activities to ensure it reaches as many people in need as possible. The profile of expenditure is as agreed with the funders when applicable.

Unrestricted funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements if identified as such. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund.

**IMPACT OF COVID-19**

The impact of coronavirus restrictions meant that there had been a reduction in physical meetings of the board and a bigger concentration on remote activities. Now back to normal there has been no impact on the charity's sustainability due to the low overhead model and increasing fund resources. The trustees are satisfied that the charity can continue to endeavour to achieve its objectives.

**TRUSTEES' REPORT**

(continued)

**GOING CONCERN**

The trustees, having considered the charity's income streams, financial means and strategy for dealing with issues such as the impact of Covid-19, over the next 12-18 months, are satisfied that the going concern basis is appropriate.

**FUTURE PLANS**

As stated above the charity continues in its attempt to find relevant funders and projects to further its objectives in the coming years.


**AUDIT EXEMPTION**

In accordance with the provisions of the Charities Act (Northern Ireland) 2008 the charity is exempt from the statutory audit requirement.

**INDEPENDENT EXAMINER**

The independent examiner, Donald R. Minshull FCA of Minshull & Company, Chartered Accountants and Statutory Auditor, offers himself for re-appointment.

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*Mrs Khlood Alnablisee*  
**Trustee**

**BY ORDER OF THE BOARD**

Date 19 June 2023

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF NORTHERN IRELAND REFUGEES AND ASYLUM SEEKERS WOMEN ASSOCIATION**

I have examined the financial statements, on pages 7 to 12, which comprise the Statement of Financial Activities, Balance Sheet and related notes of Northern Ireland Refugees and Asylum Seekers Women Association for the year ended 31 March 2023. The financial reporting framework that has been applied in their preparation is applicable law and Charities SORP (FRS 102) and the accounting policies set out therein.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of accounts. The charity's trustees consider that an audit is not required for this year under section 65 of the Charities Act (Northern Ireland) 2008 and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 65 of the Charities Act
- follow procedures laid down in the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general directions given by the Charity Commission for NI, as required under section 65(9)(b) of the Charities Act (Northern Ireland) 2008.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters 1. to 4. listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

**Donald R Minshull FCA**  
**Minshull & Co**  
**Chartered Accountants and Statutory Auditor**  
Date 19 June 2023

19 Crescent Business Park  
LISBURN BT28 2GN

**NORTHERN IRELAND REFUGEES AND ASYLUM SEEKERS WOMEN ASSOCIATION  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023**

INCOME	Note	2023			2022
		£ restricted	£ unrestricted	£ total	£ total
<i>Activities for generating funds:</i>					
Donations		-	1,960	1,960	2,391
Other income		-	-	-	211
<i>Income from Charitable Activities</i>					
Capital grants amortised	8	1,309	-	1,309	1,220
Revenue grants and contracts credited	6	58,223	-	58,223	57,725
<i>Investment Income</i>					
Bank interest		-	-	-	11
		<b>59,532</b>	<b>1,960</b>	<b>61,492</b>	<b>61,559</b>
<b>EXPENDITURE</b>					
<b>Expenditure on Charitable Activities</b>					
Walking supplies and materials		-	-	-	500
Cooking supplies and materials		-	-	-	313
Cultural Events		-	-	-	217
Face Coverings and Screen		-	-	-	500
Promotional Costs		454	-	454	1,675
Transport		-	-	-	1,225
Production Costs		400	-	400	-
Grants Payments and Essential Supplies		13,560	-	13,560	10,878
Tutors and Training		-	-	-	4,954
Workshops		1,457	-	1,457	-
Other Direct Charitable Expenditure		-	-	-	1,222
Travelling		208	-	208	-
<b>Total</b>		<b>(16,079)</b>	<b>-</b>	<b>(16,079)</b>	<b>(21,484)</b>
<b>Income less charitable activities direct costs</b>		<b>43,453</b>	<b>1,960</b>	<b>45,413</b>	<b>40,075</b>
<b>Charitable activities - support costs</b>					
Rent and service charge		3,343	-	3,343	3,343
Insurance		873	-	873	860
Heat and light		776	-	776	-
Building maintenance		270	-	270	230
Equipment repairs and leasing		236	146	382	-
Telephone and Zoom		659	58	717	713
Postage, stationery and office supplies		12	18	30	596
Wages and salaries		29,817	678	30,494	27,063
Staff pension scheme	8	2,062	-	2,062	2,298
Bank interest and charges		9	40	49	57
Depreciation		1,309	-	1,309	1,220
Sundry expenses		445	-	446	1
<b>Governance costs</b>					
Accountancy & Audit Fees		780	-	780	1,140
Legal and professional fees		2,862	-	2,862	120
<b>Total</b>		<b>(43,453)</b>	<b>(939)</b>	<b>(44,392)</b>	<b>(37,642)</b>
<b>Net in/(out)ward resources for the period 2</b>		<b>-</b>	<b>1,021</b>	<b>1,021</b>	<b>2,433</b>
Balance brought forward at 1 April 2022		-	4,639	4,639	2,206
Balance carried forward at 31 March 2023		-	<b>5,660</b>	<b>5,660</b>	<b>4,639</b>

The charity made no other gains or losses during the year other than those stated above  
The notes on pages 9 to 12 form part of these accounts



**NORTHERN IRELAND REFUGEES AND ASYLUM SEEKERS WOMEN ASSOCIATION  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**BALANCE SHEET AS AT 31 MARCH 2023**

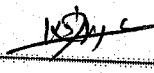
	Note	2023 £	£	2022 £	£
<b>Fixed Assets</b>	5		1,411		1,580
<b>Current Assets</b>					
Prepaid expenses		105		-	
Grants receivable		19,672		13,689	
Cash at bank and on hand		17,239		5,334	
		<u>37,016</u>		<u>19,023</u>	
<b>Liabilities (amounts falling due within one year)</b>					
Revenue grants deferred	6	25,456		10,983	
Capital grants deferred	8	1,411		1,580	
Accruals		4,366		2,714	
Other taxes		1,535		686	
		<u>32,768</u>		<u>15,963</u>	
<b>Net Current Assets</b>			4,249		3,059
<b>Net Assets</b>			<u>5,660</u>		<u>4,639</u>
<b>FUNDS</b>					
General reserve			5,660		4,639
Restricted Funds			-		-
Balance at 31 March 2023			<u>5,660</u>		<u>4,639</u>

For the financial year in question the charity was entitled to exemption under Section 65 of the Charities Act (Northern Ireland) 2008 relating to small charities. No one has required the charity to obtain an audit of its accounts for the year in question.

The trustees acknowledge their responsibility for complying with the requirements of the Act with respect to the accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to charities subject to the Charities SORP (FRS 102).

Approved, and authorised to be issued, by the Board of Trustees on the date below and signed on its behalf by

  
**Mrs Khlood Alnabisee**  
**Trustee**  
 Date 19 June 2023

The notes on pages 9 to 12 form part of these accounts

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1. ACCOUNTING POLICIES**

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **(a) Basis of Preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK - Charities SORP (FRS102), the Financial Reporting Standard applicable in the

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **(b) Reconciliation With Previous Generally Accepted Accounting Practice**

In preparing the accounts, the trustees have decided that in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 no restatement of comparative items was required.

#### **(c) Preparation of the Accounts on a Going Concern Basis**

The company reports -£1,021 cash outflow for the year and the trustees have formulated a strategy that will secure the immediate future of the company for the next 12 to 18 months and on that basis the charity is a going concern.

#### **(d) Income**

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

Income from government and other grants, of a revenue nature, is recognised when the company has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not repayable to the funder.

Capital grants are amortised in line with the depreciation of the associated assets, the purchase of which has been funded by said grants.

#### **(e) Donated Services and Facilities**

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

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

#### **(f) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company, normally upon notification of the interest paid or payable by the financial institution.

#### **(g) Fund Accounting**

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

**NOTES TO THE FINANCIAL STATEMENTS**

*(continued)*

**(h) Expenditure and Irrecoverable Value Added Tax**

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

- costs of raising funds comprise the costs of commercial trading
- expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the company
- governance and support costs include all other costs

Unrecovered Value Added Tax is charged as a cost against the activity for which the expenditure was incurred.

**(i) Support Costs**

Support costs are disclosed separately in the Statement of Financial Activities.

**(j) Tangible Fixed Assets and depreciation**

Tangible fixed assets costing £200 or more are stated in the accounts at original cost less depreciation in order to write off the cost of fixed assets, over their estimated useful lives, using the following annual rate:

Fixtures, fittings and equipment	25.00%	33.33%
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**(k) Debtors**

Debtors and accrued income are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid.

**(l) Cash at Bank and in Hand**

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

**(m) Creditors and Provisions**

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

**(n) Financial Instruments**

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

**(o) Exemption from preparing a cashflow statement**

Exemption has been taken from preparing a cashflow statement on the grounds that the company qualifies as a small company.

**(p) Company status and members liability**

The company is limited by guarantee. The members are the trustees, that is the committee as listed on page 2. The liability in respect of the guarantee is £1 per member of the charity.

**2. DEFICIT/SURPLUS FOR THE YEAR IS STATED AFTER CHARGING:**

Accountancy Fees	£
Examination Fees	780
	-

**NORTHERN IRELAND REFUGEES AND ASYLUM SEEKERS WOMEN ASSOCIATION  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTES TO THE FINANCIAL STATEMENTS**

(continued)

**3. TRUSTEES**

The trustees received no emoluments nor expenses during the period.

**4. EMPLOYEES**

**Number of employees**

The averageweekly number of persons employed by the company, excluding trustees, during the year was:

	2023 number	2022 number
Managerial and administration	1	1
	1	1
The remuneration paid to the employees was	£	£
Wages and salaries	30,494	27,063
Pension contributions	2,062	2,298
	32,555	29,361

No employees had employee benefits in excess of £60,000 (2022: £nil). Pension costs are allocated to activities in proportion to the related staffing costs incurred and are charged to the relevant fund when payable.

**5. TANGIBLE FIXED ASSETS**

**COST**

at 1 April 2022

Additions

at 31 March 2023

**DEPRECIATION**

at 1 April 2022

Charge for the Year

at 31 March 2023

**NET BOOK VALUE**

at 31 March 2023

Fixtures & Fittings £	TOTAL £
3,660	3,660
1,140	1,140
4,800	4,800
2,080	2,080
1,309	1,309
3,389	3,389
1,411	1,411

**NORTHERN IRELAND REFUGEES AND ASYLUM SEEKERS WOMEN ASSOCIATION  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

**NOTES TO THE FINANCIAL STATEMENTS**

(continued)

**6. RESTRICTED FUND GRANTS AND FEES**

	2023	2022
	£	£
Funder - Cash for Kids (Family Support)	11,895	8,295
Red Cross	-	595
National Lottery (Integration)	8,860	-
The Executive Office	35,958	24,622
Belfast City Council	-	3,837
National Lottery (Cost of Living)	10,000	-
Total amounts received in year	66,713	37,349
Amount accrued at 1 April 2022	(13,689)	-
Amount deferred at 1 April 2022	10,983	17,671
Amount accrued at 31 March 2023	19,672	13,689
Amount deferred at 31 March 2023	(25,456)	(10,983)
Credit to Statement of Financial Activities	58,223	57,725

**7. RESTRICTED FUNDS SUMMARY**

	Opening Balance	Income/ Credits	Expenditure/ Transfers	Closing Balance
	£	£	£	£
Cash for Kids (Family Support)	-	11,932	(11,932)	-
National Lottery Commty Grt (Comp Installation)	-	720	(720)	-
Red Cross	-	575	(575)	-
National Lottery (Integration)	-	1,400	(1,400)	-
National Lottery (Life in Lockdown Project)	-	526	(526)	-
CFNI New Needs Fund	-	576	(576)	-
CFNI Comic Relief	-	848	(848)	-
The Executive Office	-	42,955	(42,955)	-
	-	59,532	(59,532)	-

**8. CAPITAL GRANTS**

Included current liabilities is an amount deferred in respect of grants received for the purchase of fixed assets. Amounts received in respect of fixed asset purchases are matched with the related depreciation charges and are therefore written off over the useful life of the asset concerned. The amount deferred at 31 March 2023 was £1,411 (2022: £1,580) and amortised for the year, £1,309 (2022: £1,220).

**9. RELATED PARTY**

There were no related party transactions to note.

**10. STATUTORY INFORMATION**

Northern Ireland Refugees and Asylum Seekers Women Association is an unincorporated association. The charity's CCNI charity reference can be found on the company information page.

The presentation currency of the financial statements is the Pound Sterling (£).