
IRANIAN & KURDISH WOMEN'S RIGHTS ORGANISATION

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

CHARITY NO. 1104550

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IRANIAN & KURDISH WOMEN'S RIGHTS ORGANISATION
Legal and Administrative Information

Trustees and directors

Sue Stevenson (Chair)
Nouzha Lahrizi (Treasurer)
Simin Azimi
Louise Smith

Key management & personnel

Diana Nammi

Registered office:

IKWRO PO Box 75229
London
EC15 9FX

Charity registration no.:

1104550

Independent Examiner:

Christopher Michael Limited
Chartered Certified Accountants & Statutory Auditors
26 Station Road
New Barnet
Herts
EN5 1HT

Bankers:

Lloyds TSB

IRANIAN AND KURDISH WOMEN'S RIGHTS ORGANISATION
Trustees' Report for the Year Ended 31 March 2020

The trustees are pleased to present their annual directors' report for the year ended 31 March 2020.

The financial statements comply with Iranian and Kurdish Women's Right Organisation'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 (FRS102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The Iranian and Kurdish Women's Rights Organisation is a registered charity that was established in August 2002 by Trust Deed and was registered with the Charity Commission in 2004.

Governance

The governance of the Iranian and Kurdish Women's Rights Organisation is entrusted to the Board of Trustees ("the Board"), which currently comprises of six members which meet at least six times a year with the Executive Director of the Charity. At these meetings, the Board reviews the Charity's activities, finances and human resources. The Board is responsible for the direction of the organisation, making strategic decisions and reviewing and ratifying the Charity's policies and procedures.

In addition to the Board meetings, there are several sub-committees of the Board of Trustees who hold meetings each month, as and when required, to consider specific aspects of the Charity's activities e.g. finances, fundraising and business planning.

The day-to-day management of the organisation is delegated to the Executive Director of the Charity, D Nammi, the founder of the Charity, who reports to the Trustees and works within the policy and procedural framework of the Charity.

Recruitment and Appointment of Trustees

The trustees who served during the year 2019/20 are shown on page 1 of the accounts.

In accordance with the Charity's constitution, Trustees are elected annually at the Annual General Meeting by the members of the Charity.

Trustees are appointed on a three year term and are eligible for re-election at the Annual General Meeting.

Trustees are recruited through website advertisements and personal recommendations are also used when specific skills sets are required. Candidates submit a written application in a first instance and a shortlist of candidates are selected for an interview with present members of the Board of Trustees.

All new Trustees undergo an induction day with the Chief Executive of the Charity and a training day on their role and responsibilities under Charity Law, typically through third-party organisations such as The National Council for Voluntary Organisations.

Section 4 of the Charities Act 2011

The trustees actively review guidance issued by the Charity Commission as required by section 4 of the 2011 Charities Act, to ensure compliance with such guidance.

Internal controls

The Trustees have overall responsibility for ensuring that the Charity has appropriate systems of internal controls.

They are responsible for monitoring the Charity's accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enables them to ensure that the financial statements follow best practice.

They are responsible for the Charity safeguarding its assets and therefore for taking reasonable steps for the prevention and detection of fraud and other irregularities. The system of internal control is designed to provide reasonable but not absolute assurance against material misstatement or loss.

IRANIAN AND KURDISH WOMEN'S RIGHTS ORGANISATION
Trustees' Report for the Year Ended 31 March 2020
(Continued)

Related parties

None of the trustees receive remuneration or other personal benefit in their capacity as trustees of the Charity. Any connection between a trustee of the Charity and organisations providing services to the charity must be disclosed to the full Board of trustees in the same way as any contractual relationship with a related party. In the current year no such related party transactions were reported.

FINANCIAL REVIEW

Pay policy for senior staff

The Board of Trustees consider that the Charity's senior management team comprise the key management personnel

The pay of senior staff, including Diana Nammi, is reviewed annually and normally increased in line with Local Authority pay scales.

Review of the financial activities

Total income for the year amounted to £0 with total expenditure amounting to £0 leaving a deficit in the year of £0.

Reserves policy and going concern

The Trustees have undertaken a review of the Charity's requirements for reserves in light of the main risks to the organisation. As part of this review the charity has set up a designated fund, namely a 'running cost' reserve, in line with Charity Commission recommendations. The running cost reserve is to cover running costs of the charity of 3 months and as at 31 March 2020 stands at £0, which whilst it does not represent 3 months running costs the Trustees will review this on a yearly basis and transfer additional funds to increase the amount held to the recommended levels.

Responsibilities of the Trustees

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). The law applicable to charities in England & Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing those financial statements, the Trustees are required to follow best practice and:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue its operating activities

The Trustees are responsible for maintaining proper accounting records which 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 Charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- the trustees, having made enquiries of fellow trustees and the charity auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.


Sue Stevenson
Trustee

12 January 2021

IRANIAN AND KURDISH WOMEN'S RIGHTS ORGANISATION

Independent Auditor's Report to the Trustees of Iranian and Kurdish Womens Rights Organisation

I report on the accounts of the company for the year ended 31 March 2020, which are set out on pages 5 to 14

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Your Examiner must be a member of a body listed in section 145 of the Act. I confirm I am qualified to undertake the examination because I am a member of the ACCA.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the charities (Accounts and Reports) Regulation 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed



Independent Examiner

Michael Michael

for and on behalf of Christopher Michael Ltd, Chartered Certified Accountants & Statutory Auditors

26 Station Road, New Barnet, Herts EN5 1QW

Date: 13th January 2021

IRANIAN & KURDISH WOMEN'S RIGHTS ORGANISATION
Statement of financial activities
for the year ended 31 March 2020


	<u>Notes</u>	<u>Restricted Funds</u> £	<u>Unrestricted/ Designated Funds</u> £	<u>Total 2019/20</u> £	<u>Total 2018/19</u> £
Income:					
Donations and restricted grants	3	162,328	10,001	172,329	554,157
<i>Income from other charitable activities</i>					
Fundraising & other income	4	-	6,593	6,593	5,623
Refuge Services			21,998	21,998	61,225
Investment/Interest income		-	2	2	9
Total income		<u>162,328</u>	<u>38,594</u>	<u>200,922</u>	<u>621,014</u>
Expenditure					
<i>Expenditure on charitable activities:</i>					
Direct Charitable expenditure	5	128,343	9,966	138,309	518,119
Refuge Services	5		22,868	22,868	30,173
Management and administration (raising funds)	6	1,440		1,440	26,088
Total expenditure		<u>129,783</u>	<u>32,834</u>	<u>162,617</u>	<u>574,380</u>
Net income/(expenditure) and net movements in funds before gains and losses on investments		32,545	5,760	38,305	46,634
Inter-fund transfer		-	-	-	-
Transfer to IKWRO		(32,545)	(232,275)	(264,820)	
Total funds brought forward		-	226,515	226,515	179,881
Total funds carried forward		<u>-</u>	<u>-</u>	<u>-</u>	<u>226,515</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

IRANIAN & KURDISH WOMEN'S RIGHTS ORGANISATION
BALANCE SHEET
AS AT 31 MARCH 2020

	<u>Notes</u>	<u>2019/20</u>		<u>2018/19</u>	
		£	£	£	£
Fixed Assets					
Tangible fixed assets	12	-	-	2,763	
Total fixed assets		-	-	2,763	
Current Assets					
Debtors	13	-	276,741		
Cash at bank and in hand		-	49,868		
Total current assets		-	326,609		
Creditors: amounts falling due within one year	14	-	(102,857)		
Net current assets		-	-	223,752	
NET ASSETS		-	-	226,515	
The funds of the Charity:					
Restricted income funds:	16	(34,567)	-		
Unrestricted/Designated income funds:	16	-	226,515		
TOTAL CHARITY FUNDS		(34,567)	226,515		

Approved by the trustees on 12th January 2021


 Sue Stevenson
 Trustee

IRANIAN & KURDISH WOMEN'S RIGHTS ORGANISATION
Statement of cash flows
for the year ended 31 March 2020

	2019/20	2018/19
	Total Funds £	Prior year Funds £
Cash flows from operating activities:		
Net cash provided by (used in) operating activities	212,187	(165,065)
Cash flows from Investing activities		
Dividends, interest and rents from Investments	2	9
Purchase of tangible fixed assets	-	(540)
Net cash provided by / (used in) investing activities	212,189	(165,596)
Change in cash and cash equivalents in the reporting period	(0)	(165,596)
Cash and cash equivalents at the beginning of the reporting period	49,868	215,464
Cash and cash equivalents at the end of the reporting period	49,868	49,868
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds for the reporting period (as per the SOFA)	38,305	46,634
Adjustments for :		
Depreciation charges	-	2,638
Dividends, interest and rents from investments	(2)	(9)
(Increase)/decrease in debtors	276,741	(156,860)
Increase(decrease) in creditors	(102,857)	(57,468)
Net cash provided by (used in) operating activities	212,187	(165,065)
Analysis of cash and cash equivalents		
Cash in hand	-	49,868
Total cash and cash equivalents	-	49,868

IRANIAN & KURDISH WOMEN'S RIGHTS ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2020

Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of financial statements are as follows

Basis of Preparation

The Financial statements have been prepared in accordance with Accounting and Reporting of charities : SORP applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective date 1 January 2015) - Charities SORP (FRS 102), the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102).

IKWRO meet the definition of Charity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy (notes).

Reconciliation with previous GAAP

In preparing the accounts the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102, the restatement of comparative item was required.

At the date of transition no other restatements were required.

Incoming resources

Income (including income from government and other grants) is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Interest and investment income receivable

Interest on funds held on deposit and income from investments held is included when receivable and the amount can be measured reliably by the charity.

Fund accounting

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

Expenditure and Irrecoverable VAT

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

- cost of raising funds comprise the cost of commercial trading
- expenditure on charitable activities includes the cost of operating the nursery and outreach services
- management and administration includes support costs for those functions that assist the work of the charity

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

Taxation

As a grant aided charity with charitable status the charity's activities do not create a charge to corporation tax.

Operating leases

Rentals paid under operating leases are charged to income on a straight line basis over the lease term.

Tangible fixed assets

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

- property improvements - 20% straight line basis
- office equipment - 20% straight line basis

IRANIAN & KURDISH WOMEN'S RIGHTS ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2020

Debtors

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

Cash at bank and in hand

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

Creditors and provisions

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

Financial instruments

The trust has only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. The charity does not acquire put options, derivatives or other complex financial instruments. The main form of financial risk faced by the charity is that of volatility in equity and investment markets due to wider economic conditions, the attitude of investors to risk, and changes in sentiment concerning equities.

Pensions

The Trust operates a NEST pension scheme for its employees.

IRANIAN & KURDISH WOMEN'S RIGHTS ORGANISATION
Notes to the financial statements
for the year ended 31 March 2020

1 Legal status of the Trust

The Trust is a registered Charity and was registered with the Charity Commission in 2002.

2 Financial performance of the charity

	2019/20			2018/19
	£ Restricted	£ Unrestricted	£ Total	£
Income	162,329	38,626	200,955	621,014
Expenditure on charitable activities	127,762	34,889	162,651	545,653
Expenditure on management and administration	0	0	-	26,088
Depreciation	0	0	-	2,639
	<u>127,762</u>	<u>34,889</u>	<u>162,651</u>	<u>574,380</u>
Net Income	34,567	3,737	38,304	46,634
Transfers to IKWRO	-34,567	(230,252)	(264,819)	-
Total funds brought forward	0	226,515	226,515	179,881
Total funds carried forward	-	-	-	<u>226,515</u>
Represented by:				
Restricted funds	-	-	-	-
Unrestricted funds	-	-	-	<u>226,515</u>

3 Income from Donations and Grants

Grants receivable			0	18,750
Trust for London			0	-
The Henry Smith Charity			0	25,000
The Pilgrim Trust			0	-
Big Lottery Fund Grant			0	45,114
Dept. for Communities & LG			0	-
ERASMUS			0	40,438
Esmée Fairbairn Foundation			0	9,624
MOPAC	5352		5,352	19,229
Daphne Programme of EU - Draw the line			0	-
Daphne Programme of EU - HR in Practice			0	-
Rights, Equality and Citizenship programme of EU - CHAT			0	1,496
Our Girl Campaign			0	-
Tampon Tax			0	78,160
London Councils Refuge	31000		31,000	62,000
London Councils Advice and Counselling	38134		38,134	76,267
London Councils Harmful Practices	18430		18,430	36,860
London Councils Prevention	16780		16,780	33,580
Tampon Tax - BME Women's Hub			0	51,144
Lloyds Bank Foundation	14583		14,583	10,417
The Tudor Trust	28250		28,250	8,750
TT ARHAG	11789		11,789	-
Leathersellers		10000	10,000	10,000
Donations - Restricted			-	-
- Unrestricted		21999	21,999	27,328
	<u>162,328</u>	<u>31,999</u>	<u>194,327</u>	<u>554,157</u>

4 Fundraising & other income

Other operating income	-	6,595	6,595	5,623
	-	6,595	6,595	<u>5,623</u>

IRANIAN & KURDISH WOMEN'S RIGHTS ORGANISATION
Notes to the financial statements
for the year ended 31 March 2020

	2019/20	2018/19
	£	£
5 Analysis of expenditure on charitable activities		
Staff & agency costs	109,627	355,049
Depreciation	-	2,638
Other running costs	51,550	190,605
	<u>161,177</u>	<u>548,292</u>
6 Analysis of governance and support cost		
Staff costs	-	18,619
Audit and accountancy	1,440	6,480
Bank charges	-	308
Other management committee expenses	-	681
	<u>1,440</u>	<u>26,088</u>
7 Net income /(expenditure) for the year		
This is stated after charging:		
Depreciation -owned assets	-	2,638
Auditors remuneration for audit services	1,440	4,160
Auditors remuneration for other services	-	840
	<u>-</u>	<u>840</u>
8 Analyses of staff costs, trustee remuneration and expenses, and the cost of key		
Wages and salaries	109,627	341,576
Employers national Insurance	-	29,535
Employers pension	-	2,557
	<u>109,627</u>	<u>373,668</u>
The average number of staff employed during the year were as follows:		
Direct charitable	-	14
	<u>-</u>	<u>14</u>
The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year were as follows:	<u>-</u>	<u>-</u>

9 Trustees' remuneration

No Trustees received remuneration during the year under review or preceding year. The Charity paid for Trustees travelling expenses during the year, amounting to £nil (2019: £174) which were incurred wholly for the performance of their duties as Trustees.

10 Related party transactions

As at 31st March 2020, there is a debtor of £nil (2019: £180,332) owed by the IKWRO Women's Right Organisation. This represents monies received in the bank account of IKWRO Women's Right Organisation relating to contracts in the name of The Iranian and Kurdish Women's Rights Organisation.

This debtor will be eliminated on the transfer of assets and liabilities as per the Deed of Transfer dated 7th August 2019 when the two charities merged

During the year, IKWRO made a payment to Refuge Women Association (RWA) of £nil (2019: £520), relating to Partner expenses on a joint project. S. Azimi is a trustee of IKWRO and CEO of RWA but has not been involved in the decision making process of this project.

11 Corporation Tax

The Charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

IRANIAN & KURDISH WOMEN'S RIGHTS ORGANISATION
Notes to the financial statements
for the year ended 31 March 2020

	Property Improvements	Office Equipment	Total
	£	£	£
12 Tangible fixed assets			
Cost:			
At 1 April 2019	18,366	25,292	43,658
Additions	-	-	-
disposal	(18,366)	(25,292)	(43,658)
At 31 March 2020	-	-	-
Depreciation			
At 1 April 2019	17,941	22,954	40,895
Charge in year	-	-	-
elimination on disposal	(17,941)	(22,954)	(40,895)
At 31 March 2020	-	-	-
Net book value			
At 31 March 2020	-	-	-
At 31 March 2019	851	4,010	4,861
13 Debtors		2019/20	2018/19
Amounts due within one year:			
Trade debtors		-	-
Prepayments & sundry debtors		-	1,486
Accrued income and grants receivable		-	94,923
Amounts owed by IKWRO: New Entity		-	180,332
			<u>276,741</u>
14 Creditors			
Amounts falling due within one year:			
Taxation and other security costs		-	-
Accruals & other creditors		-	51,874
Deferred Grants		-	50,833
Other		-	150
			<u>102,857</u>
15 Deferred income			
Deferred income comprise of grants received in advance for 2019/20 Projects.			
Balance as at 1 April 2019			34,000
Amount released to income			
Big Lottery Fund			0
Henry Smith			-
DCLG		-	(34,000)
Amount deferred in the year:			
DCLG			0
Tudor Trust		-	26,250
Lloyds Bank Foundation		-	14,583
The Leathersellers		-	10,000
			<u>50,833</u>
Balance as at 31 March 2020			<u>50,833</u>

IRANIAN & KURDISH WOMEN'S RIGHTS ORGANISATION
Notes to the financial statements
for the year ended 31 March 2020

	2019/20	2018/19
	£	£
16 Analysis of charitable funds		
Analysis of movement in restricted and unrestricted funds		
<u>Restricted reserves</u>		
Balance at 1 April 2019	-	2,170
Incoming resources	162,329	516,829
Resources expended	(162,329)	(520,583)
Interfund transfers	(34,567)	1,584
Balance at 31 March 2020	<u>(34,567)</u>	<u>-</u>
<u>Unrestricted - Functional fixed assets reserve</u>		
Balance at 1 April 2019	2,763	4,861
Movement in year	-	(2,638)
Transfers in year		540
Transfer to IKWRO	(2,763)	
Balance at 31 March 2020	<u>-</u>	<u>2,763</u>
<u>Unrestricted - Running costs reserve</u>		
Balance at 1 April 2019	130,000	120,000
Transfers in year	-	10,000
Transfer to IKWRO	(130,000)	
Balance at 31 March 2020	<u>-</u>	<u>130,000</u>
<u>Unrestricted - Running costs reserve</u>		
Balance at 1 April 2018	10,000	-
Movement in year	-	-
Transfers in year		
Transfer to IKWRO	(10,000)	10,000
Balance at 31 March 2020	<u>-</u>	<u>10,000</u>
<u>Unrestricted - General reserve:</u>		
Balance at 1 April 2019	83,752	52,850
Movement in year	38,304	52,486
Transfer to IKWRO	(122,056)	(21,584)
Balance at 31 March 2020	<u>-</u>	<u>83,752</u>
Total Unrestricted reserves	<u>-</u>	<u>216,515</u>

	Restricted	Unrestricted		Total
		General	Designated	
		£	£	£
Tangible fixed assets	-	-	-	-
Cash at bank and in hand	(34,567)	34,567	-	-
Other net current assets/ (liabilities)	-	-	-	-
	<u>(34,567)</u>	<u>34,567</u>	<u>-</u>	<u>-</u>

IRANIAN AND KURDISH WOMEN'S RIGHTS ORGANISATION (IKWRO)
Notes to the financial statements
for the year ended 31 March 2020

17 a) Analysis of Restricted Funds

Funders name	Balance 1/4/19	Incoming Resources	Resources Expended	Transfers to IKROW	Balance at 31/3/20
	£	£	£	£	£
Trust For London	-		-4295	4,295	-
Esme Fairbairn Foundation	-			-	-
London Councils Advice and Counselling	-	38134	-23633	(14,501)	-
London Councils Harmful practices	-	18490	-11820	(6,610)	-
London Councils Prevention	-	16790	-10324	(6,466)	-
London Councils Refuge	-	31000	-17778	(13,222)	-
Dept. for Communities & LG	-			-	-
Rights, Equality & Citizenship Programme of the EU - CHAT	-			-	-
Daphne Programme for the EU - HR in Practice	-			-	-
Daphne Programme for the EU - Draw the Line	-			-	-
The Pilgrim Trust	-			-	-
Lloyds Bank Foundation		14583	-8516	(6,067)	-
Tampon Tax - BME Women's Hub				-	-
Tampon Tax	-		-21260	21,260	-
The Tudor Trust		26250	-11183	(15,067)	-
MOPAC		5352	-2416	(2,936)	-
TT ARHHAG	-	11,789	(16,527)	4,738	-
Total Restricted	-	162,328	(127,752)	(34,576)	-

b) Analysis of Unrestricted Funds

Leathersellers	4,845	10,000	(9,985)	(4,860)	-
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18 Post-balance sheet events

The Charity has been operating as an unincorporated entity, The Iranian and Kurdish Women's Rights Organisation (Charity No:1104550).

On 7th August 2019, a deed of transfer was signed whereby all assets and liabilities of the unincorporated entity were transferred to IKWRO - Women's Rights Organisation (Charity No:1151507, Company No: 8140751).

From 7th August 2019, the Charity will continue its operations through IKWRO Women's Rights Organisation (Company No: 8140751, Charity No: 1151507).

At the beginning of the Covid 19 pandemic, the wellbeing and safety of our people stakeholders was the charity's first priority. Where possible individuals are working remotely from home and we are continuing to operate effectively whilst taking appropriate actions to limit the spread of the virus.

IRANIAN & KURDISH WOMEN'S RIGHTS ORGANISATION
Detailed income and expenditure account
for the year ended 31 March 2020

	2019/20	2018/19
	£	£
Grants receivable	172,329	526,829
Interest	2	9
Donations & gifts	6,593	27,328
Other Income	-	5,623
Refuge Rent & Service charges	21,998	61,225
	<u>200,922</u>	<u>621,014</u>
Direct charitable expenditure:		
Staff costs	109,627	355,049
Staff training and welfare	50	5,624
Recruitment	-	854
Insurance	298	1,043
Refreshments	401	1,530
Rent, rates & services	2,125	20,393
Light & heat	2,406	3,799
Repairs, maintenance & garden upkeep	-	11,651
Software & IT	914	
Printing, postage & stationery	1,145	2,789
Telephone	456	5,363
Volunteer expenses & peer mentoring & training	2,810	14,015
Client travel & other expenses	1,589	1,093
Client training courses & other related expenses	-	56,320
Management costs refuge	21,285	
Transnational travel & subsistence	1,735	1,430
Events, meetings & conferences	2,836	12,315
Membership & subscriptions	5,417	1,059
Publications, reproduction & publicity materials	3,284	4,492
Professional fees	4,731	-
Depreciation	-	2,639
Sundry expenses	68	99
Exchange differences & charges	-	-
Partner's expenditure		
LAWRS		18,124
RWA		521
Rights of Women		9,472
Orient Express - Austria		277
Turkish-Deutscher Frauenver		80
Kamer Foundation - Turkey		-
Ashiana Network		17,977
Animus Association		286
	<u>161,177</u>	<u>548,291</u>
Management & administration:		
Staff cost		18,619
Audit and accountancy	1,440	6,480
Bank charges & interest	-	308
Other management committee expense	-	681
	<u>1,440</u>	<u>26,088</u>
NET INCOMINGS/(OUTGOINGS) IN YEAR	<u><u>38,305</u></u>	<u><u>46,635</u></u>