

WAST

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2020

Registered Charity No.1158551

WAST

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Report of the trustees for the year ended 31ST March 2020

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, 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 published (FRS 102) (effective 1 January 2019).

Structure, governance and management

The Charity is a registered charity and is constituted under a trust deed dated 15th September 2014.

Reference and administrative information

Charity Name: WAST

Charity Number: 1158551

Trustees

Farhat Khan	Chair of Trustees
Asle Tedros	Secretary
Naima Alam	(resigned November 2019)
Sarah Sedge	
Mary Atkinson	
Victoria Marsh	Treasurer
Bernadette Murphy	
Noushin Babar	
Emelia Gfori	
Chantal Franco	(appointed November 2019)

Senior Management

Under delegation the day to day responsibility for the provision of services rests with the WAST management group who are:

Mariam Yusuf
 Mariatou Cessay
 Yamusu Nyang
 Summara Kanwal
 Tandrima Mazumdar
 Connie Jimenez

Principal Office

Partisan Buildings
 19 Cheetham Hill Road
 Manchester
 M4 4FY

Independent Examiners

Community Accountancy Service Limited
 The Grange
 Pilgrim Drive
 Beswick
 Manchester
 M11 3TQ

Bankers

Co-operative Bank
 Business Direct
 PO Box 250
 WN8 6WT

Appointment of trustees

New trustees are appointed by existing trustees and serve for 3 years after which they may put themselves forward for re-appointment. The Trust Deed provides for a minimum of trustees, to a maximum of 12 trustees, with no more than 4 trustees due for re-appointment in any one year.

At the quarterly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to WAST management group

Trustee induction and training

All trustees are familiar with the work of the Charity and are invited to attend training courses on responsibilities of trustees.

Objectives and activities

The purposes of the charity are to help and support women asylum seekers, refugees and their family by developing the capacity and skills of the members of WAST, who are asylum seekers and WAST members who were refugees. The main activities are the weekly drop in/support group on a Friday, the weekly food bank, community and well-being activities in WAST (such as drama, choir, dancing etc.) and members also do talks to other organizations, and generally represents the members at public events, organized by the management group. The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

On March 13th 2020 WAST declared to its members at the weekly Friday drop in, that the drop in meetings and also the other groups during the week had to be suspended under the COVID 19 safety recommendations and the office was closed. The worker began working from home and within the next two weeks following WAST had set up a 70 strong WAST whatsapp group to keep everyone in touch and sent out emergency payments to the 30 destitute women and we began looking at longer term ways WAST could continue its work and support remotely. The financial year from April 2020 to follow was going to prove busy, as women already under financial hardship and under immense emotional stress, became isolated and were further hit financially by the lack of access to cheap food as prices went up. WAST immediately set up weekly joint management and trustee zoom meetings to organize support to our members spread across Greater Manchester.

WAST & WFRW joint project

WAST went into the 2nd -year of the research partnership project with Women For Refugee Women begun in June 2018 funded by The Paul Hamlyn Foundation..

In February 2020 the together with Women for Refugee Women and our regional partners Coventry Asylum & Refugee Action and Women with Hope Birmingham, WAST launched important new research on the experiences of women who have been made homeless and hungry after seeking safety in the UK.

The report, *Will I Ever Be Safe? Asylum-seeking women made destitute in the UK*, explored the experiences of over 100 women from 29 different countries who have been made destitute in the UK after seeking asylum here.

Support groups & Activities

WAST had grown rapidly, attracted many smaller two year & one-year funders, enabling WAST to run various activities and support groups complimenting the drop in and open to members who joined through coming to the drop in. WAST continued with its regular groups over the year

Choir & Drama

The choir has had an increasing number of public performances and those numbers joining the choir grew to over 20 just before lock down. The choir performed throughout the year at various community events and the continued funding from the Greater Manchester Mental Health Trust's "Well Being fund", enabled the choir to rehearsal weekly throughout the year again on a weekly basis

Sewing group

This fortnightly sewing group which had been a long term request from members, continued to be extremely popular and was attended regularly by 25 members who are

sewing Tote bags, and knitting & crocheting baby clothes and making various hair accessories. This is a popular group is a relaxed gathering where women share skills but also have access to the WAST office for individual support if needed. The continued support of two volunteers from the Quakers was much appreciated by the women and a few women from Safety4Sisters were invited to join the group towards the end of the year.

Women's Rights workshops & Peer MENTORING

This year NESTAC (New Step For African Community) worked with WAST on a new partnership project funded by the Tampon Tax and we ran together using a similar model of the FGM partnership project last year. This time we jointly ran a Women's Rights education and peer mentoring project (from health rights, safety rights, to information on social services & basic rights across the asylum system). This was completed by January with a final event in February 2020 which was a very successful launch of the work book/ Womens Rights handbook. Those members involved in the training subsequent to the end of the project ran two sessions within the WAST drop in, and led womens rights workshops for their other members.

English conversation group

WAST's was lucky enough to have the student volunteers from Manchester University running the weekly conversation classes at the drop in (in term time), for on average 6 – 8 women mainly Albanian and Pakistani and Congolese women members.

Support for destitute members

The weekly food bank run in partnership with FOOD SHARE (Manchester EMERGE) was discontinued last year and was replaced by destitution support distributed at the drop in to the growing number of destitute members, through weekly donations from WAST funds and the extra food from Tesco's pickups of free food. The number of destitute women increased through the year up to around 31 every week by the end of the year and we fund raised to meet these additional cost (with a Quaker donation and donations from individuals through the WAST pay pal account. WAST was able to also continue to help destitute members with gift vouchers and emergency bus fares to get to solicitor or Home Office or Hospital appointments.

The Drop in

The drop/ support group, organized and led by the WAST management group, ran every Friday unless it fell on a bank holiday and occasionally had to cancel when the room was not available to hire (5 times in the year). At the drop in this year numbers of members attending increased and on average, 75-80 women attended, 2-3 new women a week and about 9 children a week.

This year with funding from the Spotlight Fund WAST was able to introduce a weekly specialised welfare rights support for members at the drop in, who was seconded from CHAC (Cheetham Hill Advice centre), She was able to advise, support and guide women who had obtained their leave to remain , though the transition from Home Office support to the benefits system and also support them to register as homeless and avoid homelessness and destitution. On average she saw 5-6 women a week and had a small case load of women whose need on going support.

The drop in held one to one general advice sessions (run by a volunteer) every week, for an average of 14 women a week and a monthly solicitors legal advice session (average seeing 7 women) continued through the partnership with Greater Manchester Immigration Aid Unit.

The drop in had an information session for an hour in the middle of the drop (after hot food was served made by WAST members) and over the year we had a number of invited speakers giving information about their services or up and coming events.

Edale country side Trip

WAST women and their children do not have the resources to go to the countryside and get a break from the grinding poverty and stress. Once again the church members from Edale hosted the women to have two day trips to the countryside in Edale in Derbyshire (about 30 women and children) over the summer.

July – Cycling trip

Over the summer holiday WAST members went to a local cycling track (in the first and last weeks of the holiday) which was a great experience and good fun as many of the group hadn't had the opportunity to try cycling. The bikes were specially adapted for beginners and disabled riders in a safe environment.

August summer trip to beach

The highlight of the summer holidays is now a traditional trip of WAST and Safety4Sisters members going together to the sands at Formby beach. It was so popular that this year WAST ran a trip the first week of the school summer holidays and another towards the end in September before the children went back to school over 200 women and children had a great day out of the city.

December WAST Christmas Party

In December, WAST held its usual Christmas party back at the Methodist central hall with their great music facilities so there lots of dancing and as usual lots of food and donations of new toys for the children and toiletries for the women. We had many volunteer helpers and there were over 1050 women and children attending.

Management Group

The WAST AGM in November 2019 was an opportunity to thank the hard working and dedicated management group. The management group voted in was smaller than the previous year as some women's health had meant they had to step down and some of them had been granted leave to remain and others just wanted a break. There was one new member voted on to the management group from the general membership, and the group continued to meet fortnightly and the group of now 6 did a magnificent job in organizing the WAST events and activities throughout the year, supported by new WAST worker and a member of the trustees who is also a volunteer with WAST.

A review of our achievements and performance: How our activities delivered public benefit

Over the past year WAST has grown in confidence and has become a nationally recognized group with a good reputation as a unique women asylum seeker led organization and a respected voice for advocating women's rights in the asylum system. In today's climate of austerity and the "hostile environment" against migrants generally, WAST's very existence and survival, is a tribute to the resilience and skills of the women in WAST over the years and to the wide network of support it has attracted from both individuals and other organizations on this journey. The highlights of the year were the launching of two reports, one the Women's Rights handbook, which is an important resource for other women seeking asylum to know their rights in the UK and the other is the research so that women's voices and experiences are heard and this will be used to influence and educate those in power, the policy makers and practitioners running services for women in the asylum system to hopefully improve the lives of our members and those other women seeking asylum across the UK.

WAST has kept true to its principle of being a self-led organization even at Trustee level and the trustees group is now made up of 5 ex WAST members women and 4 British women. There has always been equal or greater representation of women who have been through the asylum process in the Trustees.

The management group (currently 6 women in the asylum system) continue to meet every 2 weeks to organize the work and activities of WAST. The management group is currently made up of women from Pakistani, Congo, Gambia, Zimbabwe, India and Sudan

Financial review

The trustees are confident that WAST continues to run its core services within budget, with the Spotlight fund and the Paul Hamlyn funded partnership with Women for Refugee Women. WAST attracted funding in addition to this to enable the members to participate in creative and educational activities, these being principally: The Wellbeing Fund for the choir and the sewing group's. This year 2019-20 WAST benefited from the end of last year's two successful funding bids for The Tampon Tax (which begun in March 2019) for the Women's Rights group project and The Spotlight three year grant which enabled WAST to increase our worker's hours, support increasing numbers, and thus costs, of the drop in. With the Spotlight funding we were also able to fund some of the increased drop in numbers and

were able to fund a weekly specialised welfare rights support for members at the drop in when they are granted their leave and move into the very complicated benefits system. WAST has a robust finance policy with internal checks (as well as the independent external accounts) by a member of the trustees group who oversees the petty cash on a twice weekly basis and reports to both the management committee and to the other trustees on a regular basis.

We finish the year with a healthy surplus and, through employment of a worker, and with a committed, hard working and experienced management group, overseen by a long standing, committed reliable and skilled group of trustees, WAST has developed particularly over the past two years into a more sustainable organization. We are confident that WAST management & trustees with the involvement of its members can steer the organization through the COVID 19 crisis and look to planning the future once this has passed.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

Reserves policy and going concern

The balance held in unrestricted reserves at 31st March 2020 was £16,838 all of which are free reserves.

The trustees aim to maintain free reserves in unrestricted funds at a level which meets the day to day expenditure of the Project and to keep sufficient restricted funds in order to see these funded projects to their conclusion.

The trustees consider that it is appropriate to prepare the accounts on a going concern basis. The main source of income for WAST is grants, consequently the accounts do not include any adjustments that would be necessary should these sources of income cease.

The trustees are aware of the situation in respect of the low balance in unrestricted funds at the year-end. During the next financial year the organisation is taking the following steps to address this negative balance by further applications to charitable trusts and fund raising events and work to keep close checks on expenditure through regular reviews at Trustees meetings.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

This is the last year of the three-year partnership with Women For Refugee Women, "WFRW" (in London) which finishes in June 2021. This covered the costs of the drop in as it expanded, employed a part time worker and develop a national network linking up with WFRW and other asylum seekers women's groups across the UK. This coming year as COVID is predicted to hit charities hard we will be applying for the COVID emergency funding as our existing funders (some have offered emergency funding already in March) and new ones respond to this crisis.

WAST has ended the year with a healthy reserve. The Spotlight funder replaced our long term Tudor trust funding at the start of this financial year and we will be looking to apply to another 3 year funder to adapt and to sustain our level of support to WAST members in whatever form it takes during and beyond the COVID 19 crisis.

The WAST trustees have continued to carry out work throughout the year on building the structures of the organization and reviewing policies. With the support of Manchester University Humanitarian and Conflict Response Institute WAST and the ROSA Fund last year WAST now has robust monitoring and evaluation systems for both quantitative and qualitative monitoring and evaluation of the work of WAST, which will evidencing the work we were doing, attract funding and make our organization more secure.

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and 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 and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 20th September 2020 and signed on their behalf by:



 Asle Tedros Secretary

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
WAST
REGISTERED CHARITY NO. 1158551**

I report on the accounts of the charity, for the Year Ended 31st March 2020 which are set out on pages 11 to 21.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. 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 you as 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 below.

Independent Examiner's Statement

In connection with my examination, and except as disclosed below, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: E.L. Anderson

E.L. Anderson MA FCA CTA
Date: 20th September 2020

Community Accountancy Service Ltd
The Grange, Pilgrim Drive, Beswick,
Manchester, M11 3TQ

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2020**

		Unrestricted Funds	Restricted Funds	Total Funds Year Ended 31st March 2020	Total Funds Year Ended 31st March 2019
	Further Details	£	£	£	£
Income from:					
Donations and legacies	(3)	11,887	-	11,887	21,215
Charitable Activities	(4)	3,030	58,480	61,510	49,710
Other Trading Activities	(5)	1,400	-	1,400	2,400
Investment Income		66	-	66	2
Other		176	-	176	105
Total		16,559	58,480	75,039	73,432
Expenditure on:					
Charitable Activities	(6)	26,710	56,081	82,791	60,872
Total		26,710	56,081	82,791	60,872
Net income/(expenditure)					
		(10,151)	2,399	(7,752)	12,560
Transfers between funds	(13)	-	-	-	-
Net movement in funds		(10,151)	2,399	(7,752)	12,560
Reconciliation of funds					
Total funds brought forward	(13)	26,989	6,684	33,673	21,113
Total funds carried forward	(13)	16,838	9,083	25,921	33,673

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

The notes on pages 14 to 21 form part of these accounts.

BALANCE SHEET AS AT 31st MARCH 2020

	Notes	2020 £	2019 £
Current assets:			
Debtors	(10)	900	4,889
Cash at Bank & in Hand		26,602	40,019
Total current assets		<u>27,502</u>	<u>44,908</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	1,581	11,235
Net current assets or liabilities		<u>25,921</u>	<u>33,673</u>
Total assets less current liabilities		25,921	33,673
Total net assets or liabilities		<u><u>25,921</u></u>	<u><u>33,673</u></u>
The funds of the charity:			
Restricted income funds	(13)	9,083	6,684
Unrestricted income funds	(13)	16,838	26,989
Total unrestricted funds		<u>16,838</u>	<u>26,989</u>
Total charity funds		<u><u>25,921</u></u>	<u><u>33,673</u></u>

Approved on behalf of the Trustees Management Committee



Asle Tedros

Date: 20th September 2020

The notes on pages 14 to 21 form part of these accounts.

Statement of Cash Flows for the year ending 31st March 2020

Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 31st March 2020 £	Year Ended 31st March 2019 £
Net movement in funds	(7,752)	12,560
Deduct investment income	(66)	(2)
Decrease/(increase) in debtors	3,989	(3,350)
Increase/(decrease) in creditors	(9,654)	10,139
Net cash used in operating activities	(13,483)	19,347
Cash flows from investment activities:		
Interest	66	2
Net cash provided by investing activities	66	2
 Increase/(decrease) in cash and cash equivalents during the year	 (13,417)	 19,349
Cash and cash equivalents brought forward	40,019	20,670
Cash and cash equivalents carried forward	26,602	40,019

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011. The charity constitutes a public benefit entity as defined by FRS 102. The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor. Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose. Further details of each fund are disclosed in note 13.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period. Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on usage. The allocation of support and governance costs is analysed in note 7.

(g) Costs of raising funds

There are no costs associated with the of raising funds.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(j) Pensions

The charity contributes towards an auto-enrolment pension scheme. The charity has no liability beyond making its contributions and paying across the deductions for the employees deductions.

(k) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly wholly within the trustees control.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Expenses paid to the trustees in the year totalled £1,702 (2019: £1,766).

3. Donations and Legacies

	Unrestricted Year Ended 31st March 2020 £	Restricted Year Ended 31st March 2020 £	Total Funds Year Ended 31st March 2020 £
Donations	11,887	-	11,887
	<u>11,887</u>	<u>-</u>	<u>11,887</u>

Prior Year

	Year Ended 31st March 2019 £	Year Ended 31st March 2019 £	Year Ended 31st March 2019 £
Donations	7,015	-	7,015
Donation Morrissey & Morrissey	5,000	-	5,000
Donation from Lush	9,200	-	9,200
	<u>21,215</u>	<u>-</u>	<u>21,215</u>

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2020 £	Restricted Year Ended 31st March 2020 £	Total Funds Year Ended 31st March 2020 £
Restricted grants:			
Spotlight	-	18,831	18,831
Greater Manchester MWF	500	-	500
MCC Wellbeing	-	1,250	1,250
Tampon Tax	-	8,304	8,304
Paul Hamlyn Trust	-	25,095	25,095
RFRW Covid	-	3,000	3,000
Quakers	-	2,000	2,000
Choir Income	2,530	-	2,530
	<u>3,030</u>	<u>58,480</u>	<u>61,510</u>

4. Income from charitable activities cont...

Prior Year

	Unrestricted Year Ended 31st March 2019 £	Restricted Year Ended 31st March 2019 £	Total Funds Year Ended 31st March 2019 £
Restricted grants:			
Tudor Trust	-	10,000	10,000
MCC Wellbeing	-	5,000	5,000
~ less deferred to 2019	-	(1,250)	(1,250)
Nestac	-	1,200	1,200
Tampon Tax	-	9,965	9,965
~ less deferred to 2019	-	(8,304)	(8,304)
Paul Hamlyn Trust	-	26,500	26,500
Book Sales	924	-	924
Choir Income	1,322	-	1,322
Trip contributions	525	-	525
Reimbursements	3,828	-	3,828
	<u>6,599</u>	<u>43,111</u>	<u>49,710</u>

5. Income from other trading activities

	Unrestricted Year Ended 31st March 2020 £	Restricted Year Ended 31st March 2020 £	Total Funds Year Ended 31st March 2020 £
Room Rental	1,400	-	1,400
	<u>1,400</u>	<u>-</u>	<u>1,400</u>

Prior Year

	Unrestricted Year Ended 31st March 2019 £	Restricted Year Ended 31st March 2019 £	Total Funds Year Ended 31st March 2019 £
Room Rental	2,400	-	2,400
	<u>2,400</u>	<u>-</u>	<u>2,400</u>

6. Expenditure

	Drop In Sessions £	Sewing Group £	Choir £	Other Activities £	Year Ended 31st March 2020 £	Year Ended 31st March 2019 £
Expenditure on charitable activities:						
Salaries	-	-	-	14,736	14,736	6,666
Beneficiary Travel Expenses	11,824	2,071	2,407	6,178	22,480	22,162
Refreshments	2,895	782	564	826	5,067	3,112
Trips & Events	-	-	-	4,478	4,478	5,548
Room Hire	-	-	-	6,035	6,035	2,680
Members Roadshow Event	-	-	-	590	590	195
Destitution Payments	-	-	-	4,505	4,505	-
Project Partner	-	-	-	3,882	3,882	-
Publicity	-	-	-	500	500	-
Childcare	-	-	-	-	-	10
Toiletries	-	-	-	247	247	106
Training	-	-	-	4,937	4,937	-
Campaign Expenses	-	-	-	-	-	450
Fareshare Memberships	-	-	-	-	-	1,711
Volunteer Travel	-	-	-	456	456	629
Workshops	-	-	-	700	700	1,013
Emergency Food & Accommodation	-	-	-	7	7	990
Support Costs	-	-	-	11,095	11,095	12,640
Governance Costs	-	-	-	3,076	3,076	2,960
	14,719	2,853	2,971	62,248	82,791	60,872
					2020	2019
Restricted Funds					56,081	38,427
Unrestricted Funds					26,710	22,445
					82,791	60,872

7. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	2020 Total	2019 Total	Basis of apportionment
Management Group Travel	-	1,702	1,702	1766	Governance
Management Group Refreshments	-	714	714	727	Governance
Rent & Rates	5,500	-	5,500	7380	Facilities Used
Miscellaneous Expense	284	-	284	107	Facilities Used
Supervision	170	-	170	-	Facilities Used
Minor Equipment	572	-	572	848	Facilities Used
Staff Travel	1,438	-	1,438	1502	Facilities Used
Book-Keeping	777	-	777	588	Facilities Used
Insurance	403	-	403	370	Facilities Used
Payroll Bureau	340	-	340	175	Facilities Used
Bank Charges	26	-	26	11	Governance
Telephone & Internet	898	-	898	897	Facilities Used
Accountancy Fees	-	660	660	456	Governance
Post, Printing & Stationery	687	-	687	773	Facilities Used
	11,095	3,076	14,171	15,600	

8. Staff Numbers and Costs

	2020	2019
	£	£
Staff costs were as follows:		
Salaries and wages	13,999	6,516
Social security costs	-	-
Pensions	737	150
	<u>14,736</u>	<u>6,666</u>

The charity employed 1 person during the year. The average number of employees based on full time equivalent was as follows:

	Number	Number
Services (full time equivalent: 0.5)	1	1
	<u>1</u>	<u>1</u>

9. Independent Examiner Fees

	Year Ended 31st March 2020	Year Ended 31st March 2019
	£	£
Independent examination fees	660	456
Other services	777	763
	<u>1,437</u>	<u>1,219</u>

10. Analysis of debtors

	Year Ended 31st March 2020	Year Ended 31st March 2019
	£	£
Other Debtors & Prepayments	900	4,889
	<u>900</u>	<u>4,889</u>

Other than a restricted grant of £3,770 owed from Manchester City Council in 2019, debtors & prepayments related to unrestricted funds for both 2019 & 2020.

11. Creditors: amounts falling due within one year

	Year Ended 31st March 2020	Year Ended 31st March 2019
	£	£
Other creditors and accruals	1,581	1,681
Deferred income	-	9,554
	<u>1,581</u>	<u>11,235</u>

Accruals of £480 in 2020 relate to a restricted grant. All other creditors & accruals relate to unrestricted funds for 2020 and for 2019.

12. Deferred Income:

	£
Deferred income brought forward	9,554
Deferred income released during year	-
Income deferred during the year	<u>(9,554)</u>
	<u>-</u>

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1st April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2020
	£	£	£	£	£
General Fund	26,989	16,559	(26,710)	-	16,838
	26,989	16,559	(26,710)	-	16,838

Prior Year

	Balance at 1st April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2019
	£	£	£	£	£
General Fund	19,113	30,321	(22,445)	-	26,989
	19,113	30,321	(22,445)	-	26,989

Name of unrestricted fund:	Description, nature and purpose of the fund
General Fund	The free reserves

Analysis of movements in restricted funds

	Balance at 1st April 2019	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2020
	£	£	£	£	£
Tampon Tax	798	8,304	(9,102)	-	-
MCC Wellbeing	709	1,250	(1,959)	-	-
Tudor Trust	189	-	(189)	-	-
Quakers	-	2,000	(2,000)	-	-
Spotlight	-	18,831	(17,094)	-	1,737
WFRW Covid	-	3,000	(1,445)	-	1,555
Paul Hamlyn Trust	4,988	25,095	(24,292)	-	5,791
	6,684	58,480	(56,081)	-	9,083

Prior Year

	Balance at 1st April 2018	Incoming Resources	Resources Expended	Transfers	Balance at 31st March 2019
	£	£	£	£	£
Tampon Tax	-	1,661	(863)	-	798
MCC Wellbeing	-	3,750	(3,041)	-	709
Tudor Trust	-	10,000	(9,811)	-	189
Rosa	2,000	-	(2,000)	-	-
Nestac	-	1,200	(1,200)	-	-
Paul Hamlyn Trust	-	26,500	(21,512)	-	4,988
	2,000	43,111	(38,427)	-	6,684

Name of restricted fund:	Description, nature and purpose of the fund
Tampon Tax	- towards women's rights project
MCC Wellbeing	- towards choir & wellbeing activities
Tudor Trust	- towards core funding
Rosa	- towards drop in costs
Nestac	- towards workshops, training and outreach
Paul Hamlyn Trust	- towards core costs
Quakers	- towards core costs
Spotlight	- towards drop in development & welfare rights advice worker
WFRW Covid	- WFRW emergency payment

14. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Current Assets	17,039	9,563	26,602
Other net current assets/(liabilities)	(201)	(480)	(681)
Total	16,838	9,083	25,921

Prior Year

	Unrestricted funds	Restricted funds	Total
	£	£	£
Current Assets	22,255	17,764	40,019
Other net current assets/(liabilities)	4,734	(11,080)	(6,346)
Total	26,989	6,684	33,673

15. Financial Instruments

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

16. Post balance sheet events

The trustees consider that there are no post balance sheet events to disclose.