

WAST

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2019

Registered Charity No.1158551

WAST

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Report of the trustees for the year ended 31ST March 2019

The trustees present their annual report and financial statements of the charity for the year ended 31st March 2019. 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 2015).

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 Kharn Chair of Trustees

Asli Tedros Secretary

Naima Alam

Eunice Manu (resigned 16th April 2018)

Jila Mozoun (resigned 18th January 2019)

Sarah Sedge

Mary Atkinson

Victoria Marsh

Noushin Babar (appointed 18th January 2019)

Bernadette Murphy (appointed 18th January 2019)

Emelia Gfori (appointed 18th January 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

Rudo Mwoyoweshumba Mariatou Cessay

Duduzellam Mango Connie Jimenez

Shalla Raquif Imade Alleboh

Marina Nayab Butt

Yamusu Nyang

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:

WAST & WFRW joint project

Following on from the very successful joint running of the National Refugee Women's Conference in September 2017, WAST began a 3-year research partnership project with Women For Refuge Women in June 2018 funded by The Paul Hamlyn Foundation. This enabled WAST to employ a part time worker for the first time ever in August 2018 and it also match funded this last year of the Tudor Trust grant for the cost of running the drop in and meant that WAST had the resources to work together with WFRW in London on the National Destitution research project. The highlight of the year being the residential in Salford jointly organised by WAST & WFRW which brought together women in the asylum system from across the UK to socialise, exchange ideas, and learn the skills needed for research

Research with the University of Manchester

WAST has, over the years always had strong ties with the Universities in the City, in early days WAST ran training workshops with Salford University for social work students. This year WAST has continued to work in partnership with the University of Manchester's Humanitarian and Conflict Response Institute, whose anthropologist lectures, trained women to do their own research and then supported them to research destitution within the group. They were presented with research certificates of achievement in the field and had a graduation ceremony for the participants at Manchester University this year and produced a booklet on "no recourse" which illustrated the work they had been doing.

This year's research topic and into next year is women's access to health. WAST benefited from University student volunteers who offered their skills but who are also themselves educated by the women and learn the falsehoods of stereotypes and the reality of life for women in the asylum system.

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 both the choir and WAST roadshow - "Still We Rise" - made up of drama, song and poetry performances, performed for the national FILIA feminist conference in Salford (the choir opened the day on the main stage). The choir performed throughout the year at various community events such as at the World Aids day vigil on 1st of December, at Manchester University's and the Growing Together community event Manchester (community garden project), at Sheffield's refugee week programme of events and also at the People's History Museum. The new funding this year from the Greater Manchester Mental Health Trust's "Well Being fund", enabled the choir to rehearsal weekly throughout the year.

Sewing group

This year the WAST management group set up a fortnightly sewing group which has been a long term request from members which 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. WAST bought 4 machines at the outset of the group and has since had many donations of materials, more machines, knitting & crocheting needles.

Women's Rights workshops & Peer MENTORING

Last year WAST worked with NESTAC (New Step For African Community) on an FGM peer mentoring & community advocacy training programme in a partnership funded by the City Council. At the end of this year WAST had funding from the Tampon Tax to run a course using a similar model, and has begun 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) which is organised jointly by WAST and NESTAC and has been attended by an average of 20 women a week so far.

English conversation group

WAST's dedicated volunteer who was a retired teacher finally stepped down from her role and the drop in this year ran an English conversation group for members at the start of the drop in supported by student volunteers from Manchester University 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 this year as it was proving to be time consuming and quite stressful for the women to run 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. On average we have 28 destitute members at the drop in. WAST was able 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, 70-80 women attended, 2-3 new women a week and about 9 children a week.

The drop in held one to one general advice sessions (run by a volunteer) every week, for an average of 13 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 upcoming events. For example, we had Women for Refugee Women from London, Migrants Organize, Safety4sisters, Manchester University, Maternity Rights, Right To Remain and many others.

For a number of months a PHD student from the University of Manchester ran a one to one project within the drop in for members to write poetry and prose with her and the group put together a book of their work "Listen to Our Voices" which was published and launched in June at the Manchester Central Library with the choir and readings from the women whose work contributed to the book.

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, and 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 this time at the Partisan building 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

Management Group

The WAST AGM in January 2019 was an opportunity to thank the hard working and dedicated management group and we welcomed 3 new members voted on to the management group from the general membership, and the group continued to meet fortnightly and the group of 9 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.

WAST has kept true to its principle of being a self-led organization even at Trustee level where WAST have the original trustees (two ex women from the very start of the WAST group's formation in 2005 and three original British supporters) and now 2 more ex WAST members joined trustees and 2 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 9 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, Sri Lanka, Russia, Congo, Gambia, Zimbabwe and Sudan.

Financial review

The trustees are confident that WAST continues to run its core services within budget, with the last year of funding for this year from the Tudor Trust match funding WAST core costs with 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, Lush & some very large donations gifted to WAST , sadly through supporters family's wills. The coming year 2019-20 WAST will benefit from the end of this year's two successful funding bids for The Tampon Tax (which begun in March) and The Spotlight three year grant which will enable WAST to increase our worker's hours, support increasing numbers, and thus costs, of the drop in and introduce 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, a more sustainable organization which has been achieved by careful financial planning and sustained work on fundraising.

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 2019 was £26,989 (2018: £19,113) 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

WAST had planned to access a longer term (3 years) funding and employ a worker and were successful in doing so and secured, a three-year partnership with Women For Refugee Women, "WFRW" (in London). This three-year funding meant we were able to cover the costs of the drop in as it expanded, employ a part time worker and develop a national network linking up with WFRW, and other asylum seekers women's groups across the UK.

WAST has ended the year with a healthy reserve, important, particularly now WAST has an employee. The two new funding grants (The Spotlight and The tampon Tax) which begin as we enter the new financial year 2019-20 will also replace long term Tudor trust funding which we were lucky enough to have for 7 years in total.

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 29th July 2019 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 2019 which are set out on pages 11 to 19.

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.

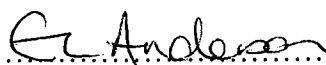
Basis of Independent Examiners Report

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 MA FCA CTA
Date: 29th July 2019

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

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST MARCH 2019

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31st March 2019 £	Total Funds Year Ended 31st March 2018 £
Income from:					
Donations and legacies	(3)	21,215	-	21,215	8,741
Charitable Activities	(4)	6,599	43,111	49,710	45,911
Other Trading Activities	(5)	2,400	-	2,400	3,024
Investment Income		2	-	2	-
Other		105	-	105	140
Total		30,321	43,111	73,432	57,816
Expenditure on:					
Charitable Activities	(6)	22,445	38,427	60,872	50,948
Total		22,445	38,427	60,872	50,948
Net income/(expenditure)					
		7,876	4,684	12,560	6,868
Transfers between funds	(13)	-	-	-	-
Net movement in funds		7,876	4,684	12,560	6,868
Reconciliation of funds					
Total funds brought forward	(13)	19,113	2,000	21,113	14,245
Total funds carried forward	(13)	26,989	6,684	33,673	21,113

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 19 form part of these accounts.

WAST
Year Ending 31st March 2019

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BALANCE SHEET AS AT 31st MARCH 2019

	Notes	2019 £	2018 £
Current assets:			
Debtors	(10)	4,889	1,539
Cash at Bank & in Hand		40,019	20,670
Total current assets		<u>44,908</u>	<u>22,209</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	11,235	1,096
Net current assets or liabilities		<u>33,673</u>	<u>21,113</u>
Total assets less current liabilities		33,673	21,113
Total net assets or liabilities		<u><u>33,673</u></u>	<u><u>21,113</u></u>
The funds of the charity:			
Restricted income funds	(13)	6,684	2,000
Unrestricted income funds	(13)	26,989	19,113
Total unrestricted funds		<u>26,989</u>	<u>19,113</u>
Total charity funds		<u><u>33,673</u></u>	<u><u>21,113</u></u>

Approved on behalf of the Trustees Management Committee

Asle Tedros

Date: 29th July 2019

The notes on pages 14 to 19 form part of these accounts.

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Year Ending 31st March 2019

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Statement of Cash Flows for the year ending 31st March 2019

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

	Year Ended 31st March 2019 £	Year Ended 31st March 2018 £
Net movement in funds	12,560	6,868
Deduct investment income	(2)	-
Decrease/(increase) in debtors	(3,350)	4,360
Increase/(decrease) in creditors	10,139	(905)
Net cash used in operating activities	19,347	10,323
Cash flows from investment activities:		
Interest	2	-
Net cash provided by investing activities	2	-
 Increase/(decrease) in cash and cash equivalents during the year	 19,349	 10,323
Cash and cash equivalents brought forward	20,670	10,347
Cash and cash equivalents carried forward	40,019	20,670

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 2015 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 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 (2018: £nil). Expenses paid to the trustees in the year totalled £nil (2018: £nil).

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Year Ending 31st March 2019

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3. Donations and Legacies

	Unrestricted Year Ended 31st March 2019 £	Restricted Year Ended 31st March 2019 £	Total Funds Year Ended 31st March 2019 £	Total Funds Year Ended 31st March 2018 £
Donations	7,015	-	7,015	6,741
Donation Morrissey & Morrissey	5,000	-	5,000	-
Donation from Lush	9,200	-	9,200	-
Donation from GMIAU	-	-	-	2,000
	<u>21,215</u>	<u>-</u>	<u>21,215</u>	<u>8,741</u>

4. Income from charitable activities

	Unrestricted Year Ended 31st March 2019 £	Restricted Year Ended 31st March 2019 £	Total Funds Year Ended 31st March 2019 £	Total Funds Year Ended 31st March 2018 £
Restricted grants:				
Rosa	-	-	-	14,650
Tudor Trust	-	10,000	10,000	20,000
Co-operative Bank	-	-	-	5,031
MCC Wellbeing	-	5,000	5,000	-
~ less deferred to 2019	-	(1,250)	(1,250)	-
Nestac	-	1,200	1,200	5,495
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	735
Trip contributions	525	-	525	-
Reimbursements	3,828	-	3,828	-
	<u>6,599</u>	<u>43,111</u>	<u>49,710</u>	<u>45,911</u>

5. Income from other trading activities

	Unrestricted Year Ended 31st March 2019 £	Restricted Year Ended 31st March 2019 £	Total Funds Year Ended 31st March 2019 £	Total Funds Year Ended 31st March 2018 £
Room Rental	2,400	-	2,400	3,024
	<u>2,400</u>	<u>-</u>	<u>2,400</u>	<u>3,024</u>

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Year ending 31st March 2019

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6. Expenditure

	Drop In Sessions £	Members Group £	Choir £	Other Activities £	Year Ended 31st March 2019 £	Year Ended 31st March 2018 £
Expenditure on charitable activities:						
Salaries	-	-	-	6,666	6,666	-
Beneficiary Travel Expenses	17,620	1,976	2,566	-	22,162	20,649
Refreshments	2,625	246	199	42	3,112	3,676
Trips & Events	800	-	-	4,748	5,548	2,829
Room Hire	-	-	-	2,680	2,680	3,859
Members Roadshow Event	-	-	-	195	195	2,122
Publicity	-	-	-	-	-	79
Childcare	-	-	-	10	10	483
Toiletries	-	-	-	106	106	161
Campaign Expenses	-	-	-	450	450	150
Fareshare Memberships	-	-	-	1,711	1,711	1,612
Volunteer Travel	-	-	-	629	629	1,085
Workshops	-	-	-	1,013	1,013	100
Emergency Food & Accommodation	-	-	-	990	990	256
Support Costs	-	-	-	12,640	12,640	11,948
Governance Costs	-	-	-	2,960	2,960	1,939
	<u>21,045</u>	<u>2,222</u>	<u>2,765</u>	<u>34,840</u>	<u>60,872</u>	<u>50,948</u>

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	Total	Basis of apportionment
Management Group Travel	-	1,766	1,766	Governance
Management Group Refreshments	-	727	727	Governance
Rent & Rates	7,380	-	7,380	Facilities Used
Miscellaneous Expense	107	-	107	Facilities Used
Minor Equipment	848	-	848	Facilities Used
Staff Travel	1,502	-	1,502	Facilities Used
Book-Keeping	588	-	588	Facilities Used
Insurance	370	-	370	Facilities Used
Payroll Bureau	175	-	175	Facilities Used
Bank Charges	-	11	11	Governance
Telephone & Internet	897	-	897	Facilities Used
Accountancy Fees	-	456	456	Governance
Post, Printing & Stationery	773	-	773	Facilities Used
	<u>12,640</u>	<u>2,960</u>	<u>15,600</u>	

8. Staff Numbers and Costs

Staff costs were as follows:

	2019 £	2018 £
Salaries and wages	6,516	-
Social security costs	-	-
Pensions	150	-
	<u>6,666</u>	<u>-</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	-
	<u>1</u>	<u>-</u>

9. Independent Examiner Fees

	Year Ended 31st March 2019 £	Year Ended 31st March 2018 £
Independent examination fees	456	456
Other financial services	763	630
	<u>1,219</u>	<u>1,086</u>

10. Analysis of debtors

	2019 £	2018 £
Other Debtors & Prepayments	4,889	1,539
	<u>4,889</u>	<u>1,539</u>

Other than a restricted grant of £3,770 owed from Manchester City Council debtors & prepayments related to unrestricted funds for both 2018 & 2019.

11. Creditors: amounts falling due within one year

	2019 £	2018 £
Other creditors and accruals	1,681	1,096
Deferred income	9,554	-
	<u>11,235</u>	<u>1,096</u>

12. Deferred Income:

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

Grants deferred during the year consist of the following:

	£
MCC Wellbeing	1,250
Tampon Tax	8,304
	<u>9,554</u>

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	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 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

14. Analysis of net assets between funds

	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.