



UBUNTU WOMEN SHELTER
TRUSTEES' REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

**UBUNTU WOMEN SHELTER – SCIO
CONTENTS
For the year ended 31 March 2023**

CONTENTS	Page
Legal and administrative information	1
Trustees' Report	2 to 9
Independent Examiner's Report	10
Statement of Financial Activities (including income and expenditure)	11
Balance Sheet	12
Notes to the Financial Statements	13 to 17

UBUNTU WOMEN SHELTER - SCIO
Legal and administrative information
For the year ended 31 March 2023

Trustees

Name	Date appointed/resigned	Office the trustee holds in the SCIO
Mrs Jasmine Mohammad	Appointed - 7 January 2022	Chair
Mrs.Fatou Cham Gitteh	Appointed - 22 August 2018	Trustee
Ms. Padma Rao	Appointed - 10 July 2021	Treasurer
Ms. Stella Kyalikunda	Appointed - 12 December 2020	Secretary
Dr. Dania Thomas	Appointed 22 August 20188 Resigned – 01 November 2021	
Ms. Rosie Lewis	Appointed 10 November 2019 Resigned – 01 November 2021	

Registered Office

Room 8, Block A,
The Adelphi Centre
12 Commercial Road
Glasgow
G5 0PQ

Accountants

KwikAction & OANSAH & CO
45 Hopefield Road
Blackburn - Bathgate
EH47 7HX

Bankers

Barclays Bank
83 Argyle St
Glasgow
G2 8BJ

SCIO NUMBER: SC048645

UBUNTU WOMEN SHELTER – SCIO
TRUSTEES' REPORT
For the year ended 31 March 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023.

Trustees' Statement

The long tail of Covid and 'hybrid' working continued to mark this year when we saw staff burnout and attrition at the highest level yet when our team of 7 went down to 3 voluntary and part time staff. This drop in a small team like ours embedded us more deeply in our community and network of allies for solidarity. We also saw a couple of key staff who returned to support the service opening up new opportunities to skill up and train our former services to enter the labour market with dignity and build careers. We consolidated our advocacy, outreach and awareness raising activities.

We ran the shelter at full capacity through the year and maintained our community outreach and destitution support. This year we further consolidated our accommodation provision with our shelter fully and continuously occupied. We provided destitution support with clothes, toiletries and other basic necessities. Dispersals were made from our emergency funds helping NRPF women with rent payments and childcare. Due to significant delays in screening interview dates, we have seen an increase in the demand from women with no access to any other safe accommodation. This meant that we increased our spend on hotel accommodation to meet these needs. This extra spend which includes cash grants for some time upto a month is evidence of the need for a larger shelter to meet diverse needs that range from long term to short-term emergency accommodation. We have built up an excellent credit rating and have good insurance cover in place as a solid foundation for an expansion of our service. This will be our priority over the next three years.

Sadly, we anticipate further challenges in the coming year with two new legislative interventions aimed to further marginalize and degrade women with no recourse to public funds. In the lead-up to a general election, we also anticipate further scapegoating and demonising of asylum seekers to obscure the failures of an asylum and migration system in need of a systemic overhaul. In anticipation of the heightened trauma caused by the continuing fear of detention and possible deportation to Rwanda, we have responded by incorporating the services of a trauma specialist counselling into our destitution support who in addition to continuing to provide 1-to-1 counselling also informs our extended wellbeing service provision and most importantly evaluates these services through a specialist trauma lens.

We thank our funders for their support and understanding. This has been a tough year in the midst of a 'cost of living crisis'. Despite this it is thanks to your trust and belief in our vision that in addition to running a full shelter, we have moved to a wonderful new office in the city centre, developed a new website and our women's group is up and running and are now planning a whole new year of extended wellbeing events, trainings and outings.

As always, our deepest gratitude goes out to the women and children who we have had the privilege of supporting, our allies Rosie Lewis, Eunice Yawa, Sarah McKeeve, and Katani & Co, Marion Bryans, Margaret Lance, Lorna Mckenzie, Nosheen Khwaja, Cloudberry Maclean and the Arika team, the People's Assembly, the SANE collective, NACCOM and the wonderful women in Make Your Mark Collective. We would also like to express our appreciation for the contribution made by Angie Mwfulirwa in facilitating our initial consultations. We thank our regular donors, Meredith Keev, Mellars Bryony, MJZL Alexander, Jessica Higgins, A. Paterson, Kirsty Gilmour, staff of City Mission, our volunteers and wider network of support from 'our city of angels' - Glasgow without whom we would not have achieved so much over the last 12 months. Our existence, success and strength are down to your care, unconditional support and solidarity. Thank you.

Ms. Jasmine Mohammad
Chair

UBUNTU WOMEN SHELTER – SCIO
TRUSTEES' REPORT (CONTINUED)
For the year ended 31 March 2023

OBJECTS OF THE CHARITY AND PRINCIPAL ACTIVITIES

Our main charitable object is 'The prevention or relief of poverty in Scotland amongst women with unclear immigration status, no recourse to public funds (NRPF) and women unable to access homelessness, welfare and housing services by setting up and running a free night shelter providing emergency and short-term accommodation'.

PRINCIPAL ACTIVITIES – 12 Months to 31 March 2023

Accommodation & Shelter, Destitution & Subsistence Support, Institutional Advocacy & Access to Legal Representation, Advocacy & Therapeutic Services, Training & Development Opportunities, Social Activities & Networking, Staff and Volunteer Training.

ACHIEVEMENTS AND PERFORMANCE

Over the last year, we have accommodated and advocated for 60 women with no recourse to public funds. In addition, we provided subsistence in the form of necessities, Christmas presents, access to grants, training and specialist trauma-based counselling for 150 women and children. Our organisation continues to provide the following services as part of our specialist, holistic, wrap-around care and unconditional destitution support:

Accommodation and NRPF Support

We accommodated a total of 47 women, provided a total of 700 nights of accommodation that ranged from two weeks to 5 months. As part of our protocol, each woman we supported met at least two of our direct support providers. Each woman is provided with an individual welcome pack (toiletries and sanitary products) and an unconditional cash grant of £50. In addition, we provide a weekly cost-of-living grant of £40 to cover the period before our guest gets access to home office accommodation and support. In each instance we complete an initial needs assessment to identify what their needs are including access to a solicitor, GP, counsellor and any other needs they expressed they have. We then undertake a thorough risk assessment following our COVID health and safety protocol. As part of our specialist service, we work with each woman to develop a safety plan customised to meet their unique needs working within their own cultural competencies and references.

With a guarantee of our unconditional solidarity, we continue to provide the following as practical support for the women we accommodate:

- 24-hour emergency phone line and email support.
- Travel expenses (which includes taxi fares to Home Office interviews at 9am)
- Weekly 'cost of living grants' £40/week until our guests get access to Home Office support.
- We have provided more than 50 cash grants through the Fund for Human Need and the Aberlour Urgent Assistance Fund, ranging from £60-450 to meet their short-term cash needs.
- Access to culturally appropriate food, provisions, and toiletries as needed.

We offered 30 women asylum and Immigration support right through their immigration application process and until their claims are determined. This support takes several forms and includes referrals of 42 women to reliable lawyers who we are confident understand their particular circumstances and cultural contexts, accompanying 4 of our guests to their lawyers' appointments and court hearings for 3 women, supporting 6 women to access evidence from

**UBUNTU WOMEN SHELTER – SCIO
TRUSTEES’ REPORT (CONTINUED)
For the year ended 31 March 2023**

their countries of origin in support of their fresh claims, providing 50 letters to evidence destitution and violence to Migrant Help and the Home Office.

Our dedicated specialist team advocates on behalf of all the women we accommodate, we ensure each has urgent and immediate access to GP surgeries, A & E support if needed, and access to SNIPS for our 4 pregnant guests. We also facilitate access to the Sandyford Centre for contraceptives and sexual health clinics and offer AIDS tests through Waverly Care.

Specialist Extended Wellbeing Interventions

In collaboration with our in-house trauma counsellor, we have evaluated, assessed, and customised our community outreach interventions in response to the needs of the women in our women’s group, comprised mainly of our former and current shelter guests. These activities include empowerment and ‘stronger than the hostile environment’ training. These interventions are being trialled in consultation with our weekly women’s group. This is followed by an intervention by our specialist in-house counsellor with a specialism in immigration trauma, who will work with our outreach team to develop a trauma informed monitoring and evaluation framework for each event. This is then discussed by the staff team who plan and organise these events to ensure that the objectives of the interventions are being met and difficulties ironed out. This is then costed for feasibility. The outreach team will have constant access to our trauma counsellor to update on progress and iron out problems as and when these arise. The counsellor will submit a final evaluation after the end of 6 weeks. The team meets to reflect and evaluate whether the objectives have been met and what can be learned from this experience. We have piloted this template and continue to reflect and learn from our experience to ensure that our women have the specialist support to thrive in this hostile environment.

Counselling

From March 2022 to March 2023, a total of 32 users from countries in Africa, Latin America and Asia were provided with therapeutic intervention in 200 individual sessions. In cases where it was decided to extend for more than 6 or 10 sessions, there was a clear pattern from our past experience - difficulties in sleeping, eating and/or isolation, depression was still very present. This remains the foundation a valuable learning opportunity and will inform our resource priorities next year, after a thorough review of the suitability of individual counselling sessions. As mentioned, we are currently developing and trialling a group empowerment and wellbeing training led by and for the community of NRPF women in the community.

Community Outreach

New Office consultation

We moved to a new office in the city centre in November 2022. During the first few weeks we hosted a consultation day with hot lunch to welcome the community to this space. This was attended by 24 women with whom we consulted on how best use this space. In response to this consultation, we refurbished and set up our office as a welcoming safe space and community hub for social events hosted by groups like LGBT Health and Wellbeing, Peoples Assembly and SANE, specialist casework drop-in and we have dedicated the use of this space for our women’s group twice a week. Soon thereafter we launched our new website to highlight our work.

New Website launched

We launched our new website that was developed through a process of consultation with staff, volunteers and service users, information was collated to inform the content of the website. The website has become an integral part of Ubuntu’s work, it serves as a central hub with information about the services we offer, listings of our upcoming events, an archive of our past events, clear statements outlining our political positioning as well as information about Ubuntu team members.

**UBUNTU WOMEN SHELTER – SCIO
TRUSTEES' REPORT (CONTINUED)
For the year ended 31 March 2023**

Christmas Presents (December 2022)

In late December 2022 we collected and distributed gifts to 50 children donated by three local organisations: Glasgow's No.1 Baby and Family Support Service and Glasgow's Spirit of Christmas in our new office in the Adelphi Centre.

Open Day (20 January 2022)

This open day was an opportunity for the community to come and visit the office. The office was open through the day with lunch provided for 32 people who attended networking sessions and talks from referral services relating to health and education.

Workshop/Trainings

Roundtable on the Nationality and Borders Act 2022

We successfully hosted a roundtable discussion that brought together frontline workers, lawyers, policy-makers, practitioners and members of the community to strategize around the potential impact of the Nationality and Borders Bill 2021-22 (now Nationality and Borders Act 2022) on our services. This was organised as a day long workshop of talks, discussion and reflections on the Bill with lunch. Speakers included representations from Right to Remain, Amina, Mental Health Foundation, Scottish Refugee Council, NACCOM, Just Rights Scotland, and academic/practitioners. This was an informative event which informed our resource allocations over the year.

Using my voice to create change' Building asset-based community development into our work

This was a series of 2 half day workshops developed and facilitated by Angie Mwafulirwa as a pilot focused on advocacy skills. This was developed with the aim of building the capacity of women, build their confidence and resilience without invalidating the ongoing challenges they face. Learning from this event involving 6 women was later extended to a longer more extensive programme of 6 weekly sessions.

It also proposes a way of creating an enabling environment which will enhance their self- advocacy skills essential for navigating the system.

Becoming Stronger than the Hostile Environment Training

Following the consultations and the open day with the women in the community subject to the NRPF condition, this 6 week training designed and facilitated by Angie Mwafulirwa was successfully completed with 19 women. This was designed as a series of workshops that focused on access to health, housing and education. These workshops were designed to give the women the tools, skills and knowledge to be able to navigate and engage with the hostile environment. Building on this foundation, positive feedback, team reflections and the views of the women's group, these have been expanded to specialist extended wellbeing interventions which will be rolled out in the following year.

Awareness Raising

Arika: Support not Separation (13th March 2023)

Ubuntu participated in the Arika 'Mutual Aid' event with other grassroots feminist organisations to strategize on practices of resistance. The Ubuntu statement on the impact of the hostile environment, particularly the Nationality and Borders Bill 2021-22, on women with No Recourse to Public Fund with reference to our reflections on trauma-informed wellbeing interventions.

**UBUNTU WOMEN SHELTER – SCIO
TRUSTEES’ REPORT (CONTINUED)
For the year ended 31 March 2023**

Socio-Legal Studies Association Conference (5th - 8th April 2022)

We presented Ubuntu’s work at the Socio-Legal Studies Annual Conference in York on the 6-8th of April 2022 where material of the new Bill and explanatory booklets were distributed widely during this specialist socio-legal conference. The objective was to expose a new audience of law academics and a) visibilize and evidence the psychological harm of the NRPF condition on migrant women - an intentional byproduct of immigration law, and b) map strategies of resistance and subversion developed by the women we support to disrupt and redirect extractive resource flows that defined slavery, colonisation and now the ‘hostile/compliant’ environment to care for themselves and their families. c) build new networks of legal support and advice for the women we support.

Solidarity networks

Make your Mark (Ongoing local craftivist community collaboration)

Make your mark is a project of SANE (Solidarity Against Neoliberal Extremism) which aims to engage the citizens of Glasgow through crafting to express their dreams, fears and hopes for the city. The idea is to reimagine what a Glasgow which really belongs to the people that inhabit it could look like. We are deeply embedded in these local solidarity networks that support and inform the ways in which we are organised and take decisions on resource allocations collaboratively as a group.

A People’s Plan for Glasgow (Ongoing local community collaboration)

This local organising collective (includes SANE) in which we are regular participants and play an active role engaged in planning structural transformation of the local economy working with a dual power model that centres resident led decision making through people's assemblies. We represent the voices of the demographic we support in these deliberations.

NRPF Northern Network

We in partnership with other VAWG organisations based in the North of England – Angelou Centre, Safety4 Sisters, Saheli, Apna Haq, Rochdale womens welfare Association, Humraaz, Women’s Voices, Hull Sisters set up an NRPF Northern Network. This is a coalition of northern black and minoritized, specialist, by and for women’s organisations working with women survivors of domestic and gender-based abuse (DA/GBA) specifically those subject to the no recourse to public funds condition in immigration law (NRPF).

**UBUNTU WOMEN SHELTER – SCIO
TRUSTEES' REPORT (CONTINUED)
For the year ended 31 March 2023**

FINANCIAL REVIEW

Results for year

Total income for the year 2023 was £74,830 (2022, £145,434). Principal funds for this year were raised from: Charitable donations and non-government grants.

Total expenditure at 31 March 2023 was £148,713 (2022, £101,735).

Cash resources at 31 March 2023 were £79,200 (2022, £139,316) a level which gives us encouragement to progress with our future plans.

Net assets

The net asset position at 31 March 2023 was £103,323 (2022, £180,206) of which unrestricted funds were £80,235 and restricted funds were £26,088.

Reserves and reserves policy

The present level of income is adequate to support the continuation of activities for the foreseeable future and trustees consider the financial position of the charity to be satisfactory.

Unrestricted reserves at 31 March 2023 were £80,235, and restricted reserves were £26,088.

Unrestricted reserves are required within the charity for contingency planning. Within any assessment of a suitable level of reserves, the trustees have only considered unrestricted operational overheads. Unrestricted reserves represent those reserves not tied up in designated funds and restricted funds. The trustees approve the level of reserves held by the charity and are satisfied that these will be sufficient for the charity to achieve its objectives for at least three months (£37,178) in the following year.

Plans for future

- Transition to a user-led and run service.
- Dedicated and trained staff which will include at least two full time paid staff and additions to our volunteer team.
- The development of our in-house dedicated, trauma-informed counselling support. This will entail setting up and managing all aspects of our very own specialised, in-house, multi-dimensional trauma counselling service (including bringing in-house the services of our dedicated specialist counsellors in the first instance to supporting Ubuntu guests when they access our front-line service for both direct and indirect support)

Phase III (2022-2024)

We envision that the organisation will be run and managed as far as possible by former guests of the shelter and service users. To this end all our guests will be offered certified in-house training and support to acquire relevant administrative and professional qualifications and confidence.

- a) Dedicated and trained staff which will include at least two full time paid staff and volunteers.
- b) A series of consultations with women in the community to develop a bespoke specialist wellbeing and empowerment group training programme.
- c) The third phase will involve the development of a dedicated purpose- built location with gardens that will be managed and run by the residents of the shelter.
- d) A fully functional kitchen which will provide freshly prepared meals with fresh, organic produce sourced from our garden.
- e) Campaigning work will actively examine the wider notion of poverty and how we can relate and connect with new Scots who experience inter-generational poverty.
- f) We will actively campaign to repeal the hostile environment policy.

UBUNTU WOMEN SHELTER – SCIO
TRUSTEES’ REPORT (CONTINUED)
For the year ended 31 March 2023

- g) We will work with our academic partners to improve the effectiveness of our intervention by measuring the impact of our destitution intervention on inter-generational poverty
- h) We will use the experience of our specialist counsellors to develop trauma informed wellbeing training designed for lawyers, doctors to meet the specific needs of women with no recourse to public funds for etc. This will open up a steady income-generating scheme and ensure the long-term sustainability of our wellbeing interventions.
- i) Building on our networks in Further Education, we will develop and deliver Racial Justice and Power specialist training modules as a transformational community resource.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Board Recruitment

One third of Trustees are required to resign every year and there is no limit on the number of times the Trustee may be reappointed. Appointment to the board continues to be via an open and formal recruitment process.

Board Induction and Training

Initial trustees reading of the constitution at the start of first three meetings after registration. We are in the process of developing a board induction and training which will be prepared in Board meetings after the AGM.

Remuneration

The trustees are not in receipt of any salaries from the charity.

Board sub-committees

We have an operational sub-committee that meets once a month on Fridays with trustees in attendance.

Board meetings: All operational decisions impacting the long-term sustainability and financial viability of Ubuntu are taken by at least 2 trustees. Trustees attend all operational meetings where all decisions relating to the long-term financial stability of the Charity are taken in accordance with quorum requirements specified in the Constitution. This avoids a multiplicity of meetings which proved to be particularly onerous on a majority of our initial trustees who were either in the asylum system or had just received their papers and had to make court dates and other appointments that could not be re-scheduled. Also, the trustees are committed to building a strong team as a foundation for the project which requires an active hands-on Board.

Governing document

The charity is governed by its constitution.

Reference and administrative details

Information about the charity is set out on page 1.

UBUNTU WOMEN SHELTER – SCIO
TRUSTEES’ REPORT (CONTINUED)
For the year ended 31 March 2023

STATEMENT OF TRUSTEES’ RESPONSIBILITIES

The Trustees are required to prepare Financial Statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for the year.

In preparing these Financial Statements the Trustees are required to:

- Select suitable accounting policies and then apply them consistently - Observe the methods and principles in the Charities SORP 2015 (FRS 102)
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the Financial Statements
- Prepare the Financial Statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping 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 and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice – Accounting and Reporting by Charities (January 2015) applicable to charities preparing their accounts in accordance with FRS 102 and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report has been approved by the Board of trustees on 8th December 2023 and signed on their behalf by:



.....
Jasmine Mohammad, Chair

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF UBUNTU WOMEN SHELTER**

I report on the financial statements of Transmission Gallery for the year ended 31 March 2023 which are set out on pages 11 to 17.

Respective responsibilities of Trustees and independent examiner

The charity's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the Regulations). The charity Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

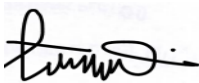
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, 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 in accordance with Section 44(1)(a) of the Act and Regulation 4 of the Regulations, and
 - to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Regulations have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



.....
Eunice Simpson – MAAT
OANSAH & KwikAction
45 Hopefield Road
Blackburn
EH47 7HX

12th December 2023

UBUNTU WOMEN SHELTER - SCIO
STATEMENT of FINANCIAL ACTIVITIES
(Including Income and Expenditure Account)
For the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	<u>31.3.23</u> Total funds	<u>31.3.22</u> Total funds £
Income from:					
Donations and Legacies	3	74,830	-	74,830	145,434
		-----	-----	-----	-----
Total Income		74,830	-	74,830	145,434
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	4	148,713	-	148,713	101,735
		-----	-----	-----	-----
Total Expenditure		148,713	-	148,713	101,735
		-----	-----	-----	-----
Net Income/(Expenditure)		(73,883)	-	(73,883)	43,699
Reconciliation of Funds					
Total funds brought forward at 1 April	11	154,117	26,088	180,205	136,506
		-----	-----	-----	-----
Total funds carried forward at 31 March	12	80,235	26,088	106,323	180,205
		=====	=====	=====	=====

UBUNTU WOMEN SHELTER - SCIO
BALANCE SHEET
At 31 March 2023

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
Fixed assets			
Tangible assets	5	49,217	17,752
Current assets			
Debtors		-	63,180
Cash at bank and in hand		79,200	10,807
		-----	-----
		79,200	73,987
Liabilities: amounts due within one year	6	(15,000)	(2,110)
		-----	-----
Net current assets		64,200	71,877
		-----	-----
Total assets less current liabilities		113,417	89,629
Liabilities: amounts due after more than one year	7	(7,094)	(11,690)
		-----	-----
Net assets		106,323	77,940
		=====	=====
Funds			
Unrestricted funds	12	80,235	77,940
Restricted funds		26,088	-
		-----	-----
Total Funds		106,323	77,940
		=====	=====

The financial statements were approved by the Trustees on ...8th December 2023 and are signed on their behalf by:



.....
 Jasmine Mohammad, Chair

The notes on pages 13 to 17 form part of these financial statements.

UBUNTU WOMEN SHELTER – SCIO
NOTES to the FINANCIAL STATEMENTS
For the year ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 March 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Donations, legacies, and similar income

Donations, legacies, and similar income is included in the year in which it is receivable, which is when the charity becomes entitled to the income, it is probable that it will be received, and the amount can be measured reliably.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. Costs of charitable activities consist of those applied by the charity in meeting its charitable objectives.

Tangible fixed assets

All fixed assets are initially capitalised at cost, plus any incidental costs of acquisition. Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Property (Shelter)	- 4% over 25yrs - straight Line
Fixtures & equipment	- 25% for 4yrs - straight Line
Computer equipment	- 25% for 4yrs - straight Line

Debtors

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

Cash at bank and in hand

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

Taxation

The charity is exempt from tax on its charitable activities.

Funds

Unrestricted general funds are the funds which can be used in accordance with the charitable objects at the discretion of the directors. Restricted funds are the funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Government Grants

The charity is not currently in receipt of any Government grants.

UBUNTU WOMEN SHELTER – SCIO
NOTES to the FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 March 2023

Going Concern

The charity is actively exploring funding from potential and existing funders moving forward. On this basis the trustees are confident that the Charity has adequate resources to continue in operational existence for the foreseeable future and therefore consider it appropriate to prepare the accounts on the going concern basis.

2. Trustees' Remuneration and Benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 or prior.

3. Donations and Legacies

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Grants	65,641	-	65,641	108,106
Donations	9,189	-	9,189	37,328
	-----	-----	-----	-----
Total	74,830	-	74,830	145,434
	=====	=====	=====	=====

4. CHARITABLE ACTIVITIES EXPENDITURE**Staffing costs:**

Gross salaries	94,767	-	94,767	35,530
Employers' national insurance	-	-	-	-
Employers' pension contributions	427	-	427	1,997
	-----	-----	-----	-----
	95,195	-	95,195	37,527
	-----	-----	-----	-----

Support cost:

Rent and Rates	11,538	-	11,538	4,199
Heat, Light and Power	2,779	-	2,779	2,836
Travelling Expenses	2,723	-	2,723	797
Printing and Stationery	1,043	-	1,043	1,744
Telephone and Computer charges	5,315	-	5,315	3,441
Repairs & Maintenance	1,376	-	1,376	231
NRPF & Destitute Support	4,626	-	4,626	5,854
Women Emergency Support	4,186	-	4,186	358
Depreciation	2,816	-	2,816	2,428
Consultancy Fees	1,393	-	1,393	27,327
Insurance	3,135	-	3,135	3,240
COVID - 19 Support	-	-	-	1,260
Training	7,934	-	7,934	5,199
Angella's Funeral Expenses	-	-	-	3,415
Volunteer Expenses	3,872	-	3,872	1,100
	-----	-----	-----	-----
	52,738	-	52,738	63,428
	-----	-----	-----	-----

Governance costs:

Independent examination (note 8)	780	-	780	780
	-----	-----	-----	-----
Total	148,713	-	148,713	101,735
	=====	=====	=====	=====

5. TANGIBLE FIXED ASSETS

	Property (Shelter)	Furniture & Fittings	Office Equipment	<u>2023</u> Totals
	£	£	£	£
COST				
At 1 April 2022	53,450	422	2,288	56,160
Additions	-	1,603	789	2,392
Disposals	-	-	-	-
	-----	-----	-----	-----
At 31 March 2022	53,450	2,025	3,077	58,552
	-----	-----	-----	-----
DEPRECIATION				
At 1 April 2022	5,608	291	621	6,520
Charge for year	2,138	106	571	2,815
	-----	-----	-----	-----
At 31 March 2023	7,746	397	1,192	9,335
	-----	-----	-----	-----
NET BOOK VALUE				
At 31 March 2023	45,704	1,628	1,885	49,217
	=====	=====	=====	=====
At 31 March 2022	47,842	131	1,666	49,639

	<u>31.3.23</u> £	<u>31.3.22</u> £
6. LIABILITIES: Amounts falling due within one year		
Other creditors		-
Accruals	15,000	1,198
	-----	-----
	15,000	1,198
	=====	=====

	<u>31.3.23</u> £	<u>31.3.22</u> £
7. LIABILITIES: Amounts due after more than one year		
Loan	7,094	7,894
	=====	=====

	<u>2023</u> £	<u>2022</u> £
8. GOVERNANCE COSTS:		
Independent examination	780	780
	-----	-----
	780	780
	=====	=====

	£ <u>2022</u>	£ <u>2022</u>
9. STAFF COSTS		
Wages and salaries	95,195	37,527
	=====	=====

UBUNTU WOMEN SHELTER – SCIO
NOTES to the FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 March 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted	Restricted	<u>31.3.22</u>
	funds	funds	Total
	£	£	funds
			£
Income from:			
Donations and Legacies	145,434	-	145,434
	-----	-----	-----
			-
Total Income	145,434	-	145,434
	-----	-----	-----
			-
Expenditure on:			
Charitable activities	98,320	3,415	98,320
	-----	-----	-----
Total Expenditure	98,320	3,415	98,320
	-----	-----	-----
Net Income/(Expenditure)	47,114	(3,415)	43,699
Reconciliation of Funds			
Total funds brought forward at 1 April	107,003	29,503	136,506
	-----	-----	-----
Total funds carried forward at 31 March	154,117	26,088	180,205
	=====	=====	=====

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

2022/23

	Unrestricted	Restricted	<u>31.3.23</u>
	funds	funds	Total
	£	£	funds
			£
Fixed assets	49,217		49,217
Current assets	53,112	26,088	79,200
Current liabilities	(15,000)		(15,000)
Long-term Liabilities	(7,094)		(7,094)
	-----	-----	-----
	80,235	26,088	106,323
	=====	=====	=====

2021/22

	Unrestricted	Restricted	<u>31.3.22</u>
	funds	funds	Total
	£	£	funds
			£
Fixed assets	49,640	-	49,640
Current assets	113,569	26,088	139,657
Current liabilities	(1,198)	-	(1,198)
Long-term Liabilities	(7,894)	-	(7,894)
	-----	-----	-----
	154,117	26,088	180,205
	=====	=====	=====

UBUNTU WOMEN SHELTER – SCIO
NOTES to the FINANCIAL STATEMENTS (CONTINUED)
For the year ended 31 March 2023

12. MOVEMENT IN FUNDS**2022/23**

	At 1.4.22 £	Incoming resources £	Resources expended £	Transfers £	At 31.3.23 £
Unrestricted funds					
General funds-Grants	154,117	74,830	(148,713)	-	80,235
Restricted funds					
Donations - Angella	26,088	-			26,088
Total funds	180,205	74,830	(148,713)	-	106,323

2021/22

	At 1.4.21 £	Incoming resources £	Resources expended £	Transfers £	At 31.3.22 £
Unrestricted funds					
General funds-Grants	107,003	145,434	(98,320)	-	154,117
Restricted funds					
Donations - Angella	29,503	-	(3,415)		26,088
Total funds	136,506	145,434	(101,735)	-	180,205

13. RELATED PARTY DISCLOSURES

At 31 March 2023, there were no related party transactions recorded or prior year.

