

CHARITY REGISTRATION NUMBER 1120401

COMPANY REGISTRATION NUMBER 5853854

ASHIANA SHEFFIELD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2016

ASHIANA SHEFFIELD

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D. Kaur (Chair) S. Bhargava F. Cotterell (Deputy chair) N. Scordi (Treasurer) S. Jahan (Appointed 3 October 2016) S. Marshall (Appointed 28 November 2016)
Chief executive officer	N. Lambe
Secretary	N. Lambe
Charity number	1120401
Company number	5853854
Registered office	Knowle House 4 Norfolk Park Road Sheffield South Yorkshire S2 3QE
Auditors	UHY Hacker Young 6 Broadfield Court Broadfield Way Sheffield S8 0XF
Bankers	NatWest Bank plc 7 Earl Street Sheffield S1 3FP

ASHIANA SHEFFIELD

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ASHIANA SHEFFIELD

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

The trustees present their report and accounts for the year ended 31 March 2016.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Companies Act 2006 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 (FRS 102) (effective 1 January 2015)".

Objectives and activities

Our charitable objectives are set out in Article 3 of the Memorandum of Association and remained unchanged throughout the year. Our work is delivered in a gender specific and culturally aware way to:

- provide services for women suffering the effects of recent and lifelong trauma, from widely different religious, linguistic and geographical communities and experiences and confronted with sharing intimate living spaces at points of crisis and potential breakdown in their lives.
- provide specialist women-only services in a framework for women that facilitates their understanding of their experiences in a context of patriarchy and racism, and promotes self-esteem and recovery.
- adopt a holistic approach to service provision by developing projects such as training and development, advocacy, employment, floating support, language support, volunteering, community education and awareness raising.
- support BAMER women to access the criminal justice system, whether this concerns reporting to the police, or pursuing a prosecution.
- challenge systems which might be institutionally sexist or racist to ensure BAMER women's views are heard.
- play a key role both in helping BAMER women and children access their rights, and to advocate on their behalf.
- provide services for high risk clients experiencing forced marriage, honour based violence, or survivors of trafficking and women with no recourse to public funds.

Charity aims

Ashiana have been established for over 30 years and is the only charity of its kind delivering holistic services to women from BAMER communities within Yorkshire and Humber and the surrounding areas. Our overall aim is to provide culturally specific and expert services for Black, Asian, Minority Ethnic and Refugee (BAMER) women and children arriving in Sheffield and recently arrived from all over the world, fleeing domestic and sexual abuse within a range of multiple perpetrator systems such as forced marriage, female genital mutilation, human trafficking, gang violence and honour-based violence and grooming.

We are driven by our vision of a world where everyone can live free from fear and harm. Our mission is to support and empower those from Black, Asian, Minority Ethnic and Refugee (BAMER) communities whose lives have been affected by violence and abuse, to take control of their lives and move forward into healthy, stable and safer futures.

Our strength lies in our ability to develop high quality services and we strive to develop new partnerships, new projects and new services which enhance the support available to BAMER women across the UK. Our model of support offers a holistic, flexible end to end approach which is directly developed based on feedback and needs of those that we support.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Charity clients

Many BAMER women with complex needs and who are at high risk may not follow mainstream pathways or access services through the usual referral routes and may not be appropriately supported without our service. Our experience and research has found that BAMER women are less likely to seek help from services they perceive as insensitive to their values and needs and this reinforces the marginalisation they experience due to social and economic inequalities.

BAMER women also face cultural and social barriers of honour, shame and stigma attached to leaving abusive relationships. Combined with personal feelings of guilt and responsibility and often the uncertainty of insecure immigration status, they may endure abuse for longer periods, and may be experiencing severe abuse and extreme isolation by the time they seek help.

Other barriers to accessing mainstream services include lack of language, cultural and religious sensitivity and lacking in knowledge of the multiple forms of abuse they are subjected to by multiple perpetrators, as well as the understanding of the specific pressures and threats they face from intimate partners, families and communities.

We are also aware that women who do not receive an appropriate service from a BAMER women's organisation are more likely to withdraw from services and wait until problems escalate before accessing services again, creating greater costs and distress. So while short term savings may be achieved by withdrawing specialist BAMER services, over the long term there is a higher probability that the issue will manifest itself again with greater economic and social consequences. The need for specialist provision is even more acute for higher risk issues. Where BAMER women are at risk of forced marriage, human trafficking, so-called honour-based violence, female genital mutilation, grooming and potential domestic homicide, the priority is to find a place of physical safety they will trust enough to access.

The shared experience in a BAMER service of being in a minority group reduces isolation for service users and supports their journey out of self-blame towards recovery and self-esteem. The role models of competent BAMER women professionals from their own communities delivering the service are powerful catalysts in opening up new possibilities of a self-determining future for them. We also recognise that this is becoming a challenge as we are now providing a service to women from a global society and includes a more diverse group.

Ashiana is committed to providing a consistent, quality service to all our service users and strive to support them to overcome barriers to encourage full access to services and the support they need.

Charity's partners and supporters

Ashiana works within many national networks addressing BAMER needs including the Forced Marriage Unit, Human Trafficking Foundation, Home Office Trafficking Unit, Home Office FGM Unit, Imkaan and Women's Aid. Locally, we are members of the South Yorkshire Violence Against Women and Girls Network, South Yorkshire Domestic Abuse Forum, Sheffield FGM Strategy Board and regularly work alongside other providers and change makers in the region. We are recognised as a main provider of BAMER services in the UK and are highly regarded as experts in our field.

As a result of the positive partnership work, this year Ashiana were involved in the successful development of 2 large South Yorkshire based collaboration initiatives due to launch within the next year as outlined in our future plans.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Ensuring the charity's work delivers the charity's aims

Ashiana undertakes business planning exercises involving the staff team, trustees and our clients to review milestones and the impact of our work in the previous year. These reviews look at whether the organisation has achieved its key objectives and assesses the outcomes for service users.

Ashiana regularly monitors and evaluates its services to ensure that interventions improve the outcomes for BAMER women and children and also ensure the organisation is accountable. Monitoring and evaluation are essential in helping the charity understand what works best for BAMER women and children. Frameworks for reviewing services include methods such as user evaluation forms, exit questionnaires, focus groups, and interviews with key stakeholders. Evaluations are done internally or sometimes external evaluations are commissioned. Ashiana is an organisation that strives to meet the needs of service users, fulfil the requirements of funders and ensure that high quality standards are maintained and examples of good practice are recognised through its delivery of services.

Public benefit

Our main activities and our beneficiaries are described in this report. The Trustees review our strategic vision, and objectives and activities, regularly to ensure that our work is firstly fit for purpose and secondly meets the stated purpose. The Trustees consider how the strategic plan and planned activities advance the aims and objectives set and are focused on exclusively charitable purposes which are, in the opinion of the Trustees, beneficial to the community.

Trustees referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees have considered how planned activities will contribute to the aims and objectives they have set.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Achievements and performance

Ashiana has had a very successful year in which it has seen a number of effective new projects developed to extend the range of services available to women to achieve positive outcomes. Our increased activities in training and awareness raising locally, regionally and nationally has achieved an impact on the number of women being more appropriately responded to and referred to vital support.

Throughout the year we were able to support over 690 women and their children to exit violent situations and move on to safe, stable futures. We achieved this through a variety of existing and new specialist services and activities provided included:

- emergency accommodation and support for women and their children who have been trafficked for the purposes of sexual exploitation and domestic servitude.
- support for BAMER women and children experiencing domestic abuse, forced marriages and honour-based violence.
- holistic emotional and practical support on a one to one, group work and outreach basis for women and their children.
- bespoke volunteer training and placement opportunities for BAMER women within Ashiana and partnership organisations.
- bespoke, specialist training and awareness raising sessions to a range of cross sector organisations.
- one to one emotional and practical support to male and female victims of human trafficking across the UK covering Yorkshire and Humber, the North East, the North West and East Midlands.
- early intervention and awareness raising packages tailored to cross sector front line organisations as well as the communities and those within the communities.
- language education and support in the form of ESOL classes.

Project staff are able to offer support to participants in other languages including Urdu, Punjabi, Arabic and French. Additionally, the staff are experienced in the use of interpreters when needed.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Combatting Violence through Empowerment

Funded through the Big Lottery Reaching Communities Fund, this project is an enhanced continuation project based on the learning from the 5 year 'Empowerment through Advocacy' Project and aims to offer specialist culturally customised support, advocacy, education, awareness raising and community empowerment initiatives around violence and abuse to women from BAMER communities as well as offering volunteer and training opportunities in a safe and supportive environment.

The project has 3 distinct strands: delivering women's empowerment through support services, volunteering activities, and training, awareness and early intervention.

This year, the project enabled Ashiana to support 323 BAMER women and their children to move away from violence and increase their life opportunities in a safe, women only space, enabling and empowering them to make the important steps towards rebuilding their lives in a culturally and gender informed way. Women supported are extremely vulnerable and have a high risk through the devastating effects of domestic violence, sexual abuse, exploitation and other forms of gender based violence and oppression.

Combatting Female Genital Mutilation (FGM)

Ashiana received funding from Rosa UK to kick start our project aiming to work with communities to support survivors of FGM and to help reduce the prevalence of the practice in Sheffield.

This work involved both supporting the survivors and also recruiting some of the survivors to be "champions"; these champions deliver our awareness raising sessions in their communities. Having the work led by survivors, community leaders and volunteers from the communities we are trying to connect with breaks down barriers, ensures that we don't alienate the very people we need to support and also gives our campaigning and awareness raising with the wider community in Sheffield and beyond a legitimacy that means we are listened to. As a result of our work on FGM, Ashiana became a partner in the Sheffield FGM Task and Finish group alongside the local authority, schools, safeguarding childrens board, police, midwives, NHS leads, MAST team and community representatives; ensuring women's experiences and needs were at the forefront of the development of the new Sheffield FGM strategy and pathway.

Ashiana also delivered FGM awareness training to cross level staff at South Yorkshire schools, which was attended by 70 people and received positive feedback, many of which outlined their previous lack of knowledge and confidence to deal with FGM issues and how they can adopt their new knowledge in practice. This training recorded an immediate impact. Two referrals were made that week to the MASH and Police by professionals who had attended the training. In both cases, the professionals said they may not have considered FGM as a risk to the girl and may have believed the mother's story if they had not attended the training events.

We continue to develop our work with communities and have recently recruited male 'champions', offering the ability to build upon our audience and increase influence of eliminating this practice in Sheffield communities. Ashiana continue to campaign in the fight against FGM and have developed direct access to tailored one to one and group support for survivors, a new cross sector organisation training programme and advice line aimed at all relevant Sheffield organisations working on the front line and are planning to host a local multi agency celebration and awareness raising event on national End FGM day on the 6th February 2017.

Ashiana has raised awareness of the issue through supporting a variety of events in Sheffield theatres and cinemas and we are delighted that the work has been shortlisted in the first Sheffield VAS 'Making a Difference' Awards 2016 under the category of 'Excellence in Campaigning'.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Training, awareness and early intervention

The new project has enabled Ashiana to drastically increase training and awareness offer to cross sector front line organisations, aiming to promote awareness of, and appropriate responses to, BAMER women's needs as well as offering direct referral routes to Ashiana services.

Ashiana has delivered training to 24 cross sector organisations and community groups, hosting a total of 52 sessions to women, families, community members and professionals in order to raise awareness around violence risk factors most prevalent within BAMER communities. Through delivering this training, Ashiana are able to provide direct referral routes into specialist services as well as our wider support package.

Empowerment workers have increased the delivery of awareness-raising sessions to women in traditionally hard to engage communities including Roma, Somali, Eritrean and Yemini which has continued to enhance our reputation in those communities. We have developed links with service providers who are unable to reach these communities including the local migration team.

Volunteers

This year we have further developed our bespoke volunteer programme; this has enabled the recruitment and training of volunteers into a variety of roles. We have developed strong relationships with local education providers including colleges and universities to offer opportunities for placements, career development and personal growth. Due to these strong relationships, on a variety of occasions Ashiana has been selected to benefit from and participate in student led fundraising and awareness raising activities such as 'take back the night' and the national 'bummit' event.

The volunteer programme also enables women who have accessed Ashiana services to use their experiences as a way to access employment and further training opportunities, thereby increasing independence and empowerment. Ashiana offers various volunteer and mentoring opportunities within the service and works closely alongside partners to offer other placement opportunities for volunteers, which also includes ongoing supervision and support to the volunteers whilst placed with them.

43 women have been supported into volunteering and further employment opportunities throughout the length of the project; 23 of which have gained placements within partnership agencies, 18 have undertaken opportunities within Ashiana, 6 have accessed further education and training opportunities and 5 have accessed paid employment; 1 of which gained employment with Ashiana.

Through its commitment to delivering services in partnership, the project has also been able to develop a regional database of relevant referral agencies and their services in order to signpost service users and promote access to relevant services as well as the development of specialist agencies offering support and advice in-house, thus providing a holistic approach to support.

English as a Second or Other Language (ESOL)

Our in-house ESOL provision provides opportunities for women to access language support in a safe, women only environment. Access also reduces isolation and increases skills and confidence to move into long term independent living. Many of the women that access these classes are unable to access alternative ESOL provision (i.e. college) due to their low levels of language and provider funding restrictions in relation to this. The classes are attended on a regular basis by over 30 women and are fully run by qualified tutors who work with Ashiana on a voluntary basis. Additional funding received from the Salvation Army Victim Care fund enables us to provide childcare provision alongside these classes, thus increasing access and removing barriers to learning.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Support for Victims of Trafficking

Since 2009, Ashiana has worked to provide support to victims of trafficking within the UK Home Office Anti Human Trafficking Victim Care contract and have worked in partnership with the Salvation Army since 2011; the contract for this work has been secured for a further 3 years, commencing 2015.

The project offers accommodation for women and children who have experienced trafficking for the purposes of sexual exploitation and domestic servitude, including support for male and female victims of human trafficking across the UK covering Yorkshire and Humber, the North East, the North West and East Midlands.

The project supports the service users in their experiences of being trafficked, and works very closely with them on their asylum and / or immigration case. A key aspect of the work is to support victims within the National Referral Mechanism, a process established to ensure the identification of victims of trafficking, in order for them to access the support to which they are entitled as per Article 12 of the Council of Europe Convention Against Trafficking. Through key working meetings and ongoing support, the trafficking project enables the development of skills and confidence and supports victims to become independent, and move on in a planned way.

We continue to strive to improve the service and outcomes for victims of trafficking; this year being a particularly successful year for the project. Ashiana increased the number of high risk supported accommodation units from 16 to 20, increasing our ability to offer specialist support to more high risk women and their children. We also undertook a review of our services in the North East and established a dedicated team, based in the area who work closely alongside established services to enhance and streamline our support across the region.

Over the last 12 months we have continued to build relationships with external stakeholders to further enhance and develop the support available to women and children in the project. Workers liaise regularly with the NRM team within the UKBA to discuss issues that have arisen in regards to trafficking and asylum claims. This ongoing dialogue also provides for an opportunity to raise awareness about the reality of women's experiences and the impact it has on them.

Other awareness raising work has included presentations, advisory boards, local and national conferences, educational establishments and other relevant cross sector organisations. Ashiana have been involved in the provision on a national basis which this year included the National Referral Mechanism Review as well as the Frank Field call for information to inform issues within the Modern Slavery Act Bill.

We work closely with the local authority housing providers in the areas in which we work to establish move on protocols which allows for better resettlement processes.

During the past 12 months, Ashiana Trafficking Project has supported 38 women and 19 children within accommodation and 356 adults on the outreach project.

Ashiana have secured further lottery funding to launch a regional project aimed at combatting human trafficking and sexual violence across the Yorkshire region. This project will offer support for more women and their families to enable early intervention, identification and access to appropriate support as well as enabling the delivery of multi sector training to front line professionals throughout the region. This project will commence August 2016.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Women with No Recourse to Public Funds

One of the pressures on our service is the issue of women with no recourse to public funds who come into England on spousal visas, experience domestic abuse and are then faced with the choice of staying with an abusive partner or leaving without any recourse to financial assistance. Ashiana is working to support the development of a strategy to support women with no recourse to public funds and work throughout the year to raise funds to support women and their children who may be facing this situation.

Website, Online Donations and Social Media

On the International Day of Remembrance for Victims of Honour Based Violence 2015, we launched our new website and social media strategy. These platforms enable stakeholders to gather information on the organisation, the support available and information on how to identify and refer into services and access training. This has also supported Ashiana's profile and fundraising activities and has expanded our ability to raise funds in new ways and reach new audiences in order to support our vital services.

Fundraising activities

This year, we have diversified our income streams and Ashiana seeks to continue to develop new, innovative services that enhance the opportunities available.

Our Big Lottery Reaching Communities Programme had been renewed for a further three years from February 2016, after ending its original five year funding in August 2015. We were able to fund the five month gap in the project through free reserves, in order to ensure continuity of service delivery to our clients. We continue to promote the outcomes of this service and seek to secure the future delivery of this vital scheme.

Contracts have also been secured from the Salvation Army to continue to deliver accommodation and outreach support to victims of human trafficking, for a further three years. This year, we increased our supported refuge accommodation, now offering purpose built accommodation and support to up to 20 women and their children at any one time.

Ashiana plan to develop the training and awareness raising activities available both locally and nationally in order to raise awareness and understanding of domestic abuse, forced marriage, honour based violence, FGM, trafficking and related issues in BAMER communities, in the wider community and amongst professionals, generating further earned income.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Financial review

The charity has made a surplus of £35,544 for the year (2015 - £53,783).

The charity's total income amounted to £705,408 (2015 - £690,982). This does not include £130,977 of client grants for subsistence which the charity acted as an agent on behalf of clients (Note 4).

We are pleased to report that income levels improved significantly into 2016/2017, as two major funding streams for the Salvation Army/Home Office for Support for Victims of Trafficking and the Big Lottery for Combatting Violence through Empowerment have been renewed for a further three years and extended.

The total expenditure for the year was £669,864 (2015 - £637,199), excluding £130,977 of client grants for subsistence which the charity paid out as an agent on behalf of clients (Note 7). The charity's performance during the year met overall budgetary expectations with improved cost control procedures delivering budget savings through the year.

Our model for financial management is to ensure we maintain stability and sufficient funds to safeguard ongoing investment in the critical elements of our strategic plan. Financial policies and procedures form the framework upon which decisions for expenditure are made and we have developed a clear schedule of delegated authorities, which has been reviewed by the Trustees.

Monthly management accounts are produced for managers to monitor budgets and review the expenditure. The Chief Executive reviews all management accounts and detailed financial information is given to the Board on a bi-monthly basis. New systems have been established and more detailed reporting measures have been put in place and regularly reviewed.

At 31 March 2016 total reserves were £469,385 of which £402,865 was unrestricted, £44,787 designated and £21,733 restricted. The Board of trustees considers the state of the charity's finances is satisfactory and that the charity is well positioned to carry out its objectives in the future.

The current level of free reserves of £402,865 would be sufficient to support general running costs and projects for 7 months (2015 - 7 months) based on current budgets and secured grants.

Reserves policy

The Trustees examine the charity's requirements for reserves in light of the main risks to the organisation at least on an annual basis. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least 6 months of the expenditure.

The reserves are needed to meet the working capital requirements of the charity and in the event of a significant drop in funding, we can continue the current activities of the charity. Such a level of funds would allow sufficient time to replace lost funding income and potentially generate additional unrestricted income.

Funds of £44,787 have been designated within unrestricted funds to develop an integrated training and development strategy for delivering the objects of the charity in the context of government policy and wider developments.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Investment policy

The level of the charity's reserves is such that investment is limited to short term markets rather than any longer term investments. At present the money that the charity has in reserve has been re-invested to ensure a better return on the investments whilst still maintaining a low-risk strategy.

Returns on short-term markets during 2015/2016 have continued to be low but secure, with income earned from investments amounting to £68 (2015 - £351).

Risk management

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

The Trustees assume responsibility for ongoing review of the risks facing the organisation. In this context, we define risk as the potential to fail to achieve our objectives and for loss, whether financial or reputational, inherent in the environment in which we operate.

The Senior Management Team have conducted a review of the risks to which the charity is exposed and a risk register has been established. Each year the Board of Trustees conducts a review of the major risks to which the charity is exposed, as part of its annual strategic review to reflect and evaluate our business activity and review risks.

The risk register is intended to manage and monitor strategic organisational risks, with a particular focus on financial, safeguarding and reputational risks. It is recognised that the organisation's policies, procedures and internal controls cover common operational issues and such issues would only be highlighted if they were identified as reaching strategic risk level. The risk register is updated regularly by the Senior Management Team and the Board of Trustees reviews and approves it at least annually.

We are continually striving to ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity. Programmes and projects are individually reviewed and risks identified managed by the Senior Management Team.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Plans for the future

This year, we have diversified our income streams and Ashiana seeks to continue to develop new, innovative services that enhance the service opportunities available.

Our 5 year Big Lottery Reaching Communities project ended with fantastic outcomes and enabled Ashiana to further enhance, develop and secure additional 3 years funding based on learning.

We have secured further Big Lottery Reaching Communities Funding to develop a regional Combatting Trafficking and Sexual Exploitation Project which will commence August 2016, enabling further services, awareness and raised profile across the Yorkshire and Humberside region.

Ashiana were involved in 2 successful collaboration projects this year, receiving funding from 2 new Big Lottery Initiatives including the Women and Girls and Building Better Opportunities funds. The Women and Girls Initiative work will begin in November 2016, working with other local voluntary sector organisations to improve access and therapy services to young women whose lives have been affected by violence and abuse. The Building Better Opportunities project will commence in January 2017, aiming to support vulnerable people into employment and employment based activities across the Sheffield City Region.

Contracts for next year have also been secured from The Salvation Army to continue to deliver accommodation and outreach support to victims of human trafficking. This year, we were able to increase our supported refuge accommodation again, now offering purpose built accommodation and support to up to 20 women and their children at any one time; a 110% increase over the past 2 years and we are exploring further opportunities to offer dedicated refuge accommodation to families.

Ashiana have established a new outreach service based in the North East, offering further opportunities for support to victims of trafficking as well as developing further strategic work within the region. We are currently exploring the need and opportunity to further enhance this work through offering resettlement services, enabling longer term end to end support, achieving better outcomes for victims of trafficking in the area.

We are in the process of developing the training and awareness raising activities available both locally and nationally in order raise awareness and understanding of domestic abuse, forced marriage, honour based violence, FGM, trafficking and related issues in BAMER communities, in the wider community and amongst professionals. The enhanced programme will roll out fully in December 2016.

Ashiana developed and launched our 5 year strategy in April 2016. This development has enabled the organisation to identify areas for development and prepare for upcoming changes both nationally and globally that may affect us and those that we support. We are confident that our strategy and focus will ensure that we continue to strive and develop further services across the UK.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated and registered as a charity. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Company status

The company is limited by guarantee and all members have agreed to contribute a sum not exceeding £10 in the event of a winding-up. The number of guarantees at 31 March 2016 was six.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

D. Kaur

S. Bhargava

F. Cotterell

V. S. Briers-Bott

(Resigned 3 October 2016)

N. Scordi

E. L. Shipley

(Resigned 3 October 2016)

S. Jahan

(Appointed 3 October 2016)

S. Marshall

(Appointed 28 November 2016)

Recruitment, appointment and training of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee. New Trustees are recruited to ensure that collectively the Board maintains a broad range of varied backgrounds, skills and experience. We endeavour to ensure the needs of our beneficiaries are reflected by the diversity of the Board in terms of the skills and interests represented.

Potential Trustees are briefed to ensure they understand the objects, activities, strategy and ethos of the charity. New Trustees receive a formal induction with the Chair of Trustees, Chief Executive and a full day induction within the service setting. The induction process ensures that all Trustees understand the workings of the organisation. An annual Trustee training day is held to review the work of the organisation and set targets for the coming year. Policies and procedures are in place to ensure that decisions are taken at the appropriate level.

All members of the Management Committee give their time voluntarily. Travel and other expenses incurred in the discharge of Trustee duties are reimbursed to all Trustees. No Trustee received any remuneration for services as a member of the Board.

Organisational structure

The Board is composed of professional women with a range of relevant skills and experience both individually and collectively which is local, national and international and they exercise independent and objective judgment. The Board meets monthly to agree and review strategy, and oversee the operational and financial activities of the organisation.

The Board of Trustees has overall responsibility for the governance and strategic direction and policy of Ashiana. Day to day responsibility for the provision of the service are delegated by the Trustees to the Senior Management Team and are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met under the direction of the Chief Executive. The Chief Executive is managed by the Chair of the Board who provides leadership, professional support and annual appraisal.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2016

Remuneration policy

The Trustees consider the Board of Trustees and the Chief Executive as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis. All Trustees give of their time freely and no trustee remuneration was paid in the year.

The pay of the charity's Chief Executive is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, its economy of operations, and the extensive use of professional advisers to the trust Board, the Trustees consider that a multiple of up to three times the median average salary for UK employees is appropriate for this role. The remuneration is also benchmarked with grant-making charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

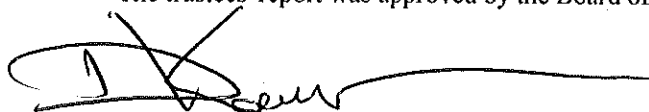
Auditors

The auditors, UHY Hacker Young, are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to auditors

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

The trustees' report was approved by the Board of Trustees.



D. Kaur

Trustee

Dated: 28 November 2016

ASHIANA SHEFFIELD

DIRECTORS' RESPONSIBILITIES STATEMENT FOR THE YEAR ENDED 31 MARCH 2016

The trustees, who are also the directors of Ashiana Sheffield for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- 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 accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 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.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASHIANA SHEFFIELD

We have audited the financial statements of Ashiana Sheffield for the year ended 31 March 2016 set out on pages 17 to 37. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of trustees and auditors

As explained more fully in the statement of trustees' responsibilities set out on pages 1 - 13, the trustees, who are also the directors of Ashiana Sheffield for the purposes of company law are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view.

Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the accounts

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the accounts. In addition, we read all the financial and non-financial information in the Trustees' Annual Report to identify material inconsistencies with the audited accounts and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF ASHIANA
SHEFFIELD CONTINUED**

Opinion on accounts.

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Trustees' Report for the financial year for which the accounts are prepared is consistent with the accounts.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Roland Givans (Senior Statutory Auditor)
for and on behalf of UHY Hacker Young

28 November 2016

Chartered Accountants
Statutory Auditor

ASHIANA SHEFFIELD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016

	Notes	General unrestricted funds £	Designated funds £	Restricted funds £	Total 2016 £	Total 2015 £
<u>Income from:</u>						
Donations and legacies	3	2,853	-	-	2,853	5,594
Charitable activities	4	523,569	-	175,998	699,567	683,295
Investments	5	68	-	-	68	351
Other income	6	2,920	-	-	2,920	1,742
Total income		529,410	-	175,998	705,408	690,982
<u>Expenditure on:</u>						
Charitable activities	7	491,935	-	177,929	669,864	637,199
Total resources expended		491,935	-	177,929	669,864	637,199
Net incoming/(outgoing) resources before transfers		37,475	-	(1,931)	35,544	53,783
Gross transfers between funds		(16,451)	-	16,451	-	-
Net income for the year/ Net movement in funds		21,024	-	14,520	35,544	53,783
Fund balances at 1 April 2015		381,841	44,787	7,213	433,841	380,058
Fund balances at 31 March 2016		402,865	44,787	21,733	469,385	433,841

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ASHIANA SHEFFIELD

BALANCE SHEET

AS AT 31 MARCH 2016

	Notes	£	2016 £	£	2015 £
Fixed assets					
Tangible assets	11		-		510
Current assets					
Debtors	13	103,624		115,596	
Cash at bank and in hand		400,487		345,630	
		504,111		461,226	
Creditors: amounts falling due within one year	14	(34,726)		(27,895)	
Net current assets			469,385		433,331
Total assets less current liabilities			469,385		433,841
Income funds					
Restricted funds	17		21,733		7,213
<u>Unrestricted funds</u>					
Designated funds	18	44,787		44,787	
General unrestricted funds		402,865		381,841	
			447,652		426,628
			469,385		433,841

The financial statements were approved by the board of directors and authorised for issue on 28 November 2016 and are signed on its behalf by:



D. Kaur
Trustee

Company Registration No. 5853854

ASHIANA SHEFFIELD

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2016

	Notes	£	2016 £	£	2015 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		54,789		(26,612)
Investing activities					
Purchase of tangible fixed assets		-		(764)	
Interest received		68		351	
Net cash generated from/(used in) investing activities			68		(413)
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			54,857		(27,025)
Cash and cash equivalents at beginning of year			345,630		372,655
Cash and cash equivalents at end of year			<u>400,487</u>		<u>345,630</u>

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

Company information

Ashiana Sheffield is a private company limited by guarantee incorporated in England and Wales. The registered office is Knowle House, 4 Norfolk Park Road, Sheffield, South Yorkshire, S2 3QE.

1.1 Accounting convention

These accounts have been prepared in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102"), "Accounting and Reporting by Charities" the Statement of Recommended Practice for charities applying FRS 102, the Companies Act 2006 and UK Generally Accepted Accounting Practice as it applies from 1 January 2015. The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

These accounts for the year ended 31 March 2016 are the first accounts of Ashiana Sheffield prepared in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland. The date of transition to FRS 102 was 1 April 2014. The reported financial position and financial performance for the previous period are not affected by the transition to FRS 102.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the accounts.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

(Continued)

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Income from investments is included in the year in which it is receivable.

Incoming resources from charitable trading activity are accounted for when earned.

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Amounts outside this are deferred.

1.5 Resources expended

Expenditure is recognised on an accruals basis when the liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is included as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both the direct costs and support costs relating to such activities.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include its audit fees and costs linked to the strategic management of the charity.

Support costs include central functions and have been allocated to activity cost by amounts agreed with the funder.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

House equipment	33.33% straight line
Office furniture	33.33% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

(Continued)

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The Company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest.

Basic financial liabilities

Basic financial liabilities, including trade and other payables, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the company's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

1 Accounting policies

(Continued)

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

The cost of providing benefits under defined benefit plans is determined separately for each plan using the projected unit credit method, and is based on actuarial advice.

The change in the net defined benefit liability arising from employee service during the year is recognised as an employee cost. The cost of plan introductions, benefit changes, settlements and curtailments are recognised as incurred.

The net interest element is determined by multiplying the net defined benefit liability by the discount rate, taking into account any changes in the net defined benefit liability during the period as a result of contribution and benefit payments. The net interest is recognised in income/(expenditure) for the year.

Remeasurement changes comprise actuarial gains and losses, the effect of the asset ceiling and the return on the net defined benefit liability excluding amounts included in net interest. These are recognised immediately in other recognised gains and losses in the period in which they occur and are not reclassified to income/(expenditure) in subsequent periods.

The defined net benefit pension asset or liability in the balance sheet comprises the total for each plan of the present value of the defined benefit obligation (using a discount rate based on high quality corporate bonds), less the fair value of plan assets out of which the obligations are to be settled directly. Fair value is based on market price information, and in the case of quoted securities is the published bid price. The value of a net pension benefit asset is limited to the amount that may be recovered either through reduced contributions or agreed refunds from the scheme.

1.11 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total 2016	Total 2015
	£	£	£	£
Donations and legacies	2,853	-	2,853	5,594
	<u>2,853</u>	<u>-</u>	<u>2,853</u>	<u>5,594</u>
For the year ended 31 March 2015	5,000	594		5,594
	<u>5,000</u>	<u>594</u>		<u>5,594</u>

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

4 Charitable activities

	2016 £	2015 £
Services provided under contract	529,394	530,457
Performance related grants	70,895	78,811
Reimbursement for client expenditure incurred	99,278	74,027
	<u>699,567</u>	<u>683,295</u>
Analysis by fund		
Unrestricted funds - general	523,569	
Restricted funds	175,998	
	<u>699,567</u>	
For the year ended 31 March 2015		
Unrestricted funds - general		530,457
Restricted funds		152,838
		<u>683,295</u>
Performance related grants		
Big Lottery Fund - Old Contract	18,952	75,236
Buttle Trust Fund	3,175	3,075
Child Sexual Exploitation Fund	4,845	-
Equality and Fairness Fund	5,000	-
Female Genital Mutilation Fund	2,697	-
RL Glasspool Charity Fund	1,400	-
Big Lottery Fund - New Contract	34,826	-
Other	-	500
	<u>70,895</u>	<u>78,811</u>

For the year ended 31 March 2016, payments to trafficking clients funded for subsistence by the Salvation Army totalling £130,977 were paid to Ashiana Sheffield for immediate distribution to the clients and have therefore not been included in charitable activities income.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

5 Investments

	2016	2015
	£	£
Interest receivable	<u>68</u>	<u>351</u>

6 Other income

	2016	2015
	£	£
Training and development	<u>2,920</u>	<u>1,742</u>

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2016

7 Charitable activities

	2016 £	2015 £
Staff costs	421,906	340,146
Depreciation and impairment	510	588
Interpreting services	6,029	10,001
Refuge costs	75,557	46,510
Clients expenditure	17,397	111,413
Rent and insurance	15,076	18,280
Legal and professional fees	15,142	14,986
Bank charges	1,743	1,459
Repairs and maintenance costs	5,995	8,191
Postage and stationery	2,079	1,490
Telephone and fax	7,943	8,404
Staff training and recruitment	1,455	2,344
Travelling expenses	90,080	62,206
Sundry expenses and subscriptions	7,675	8,268
Volunteers expenses	277	1,913
	<u>668,864</u>	<u>636,199</u>
Share of governance costs (see note 8)	1,000	1,000
	<u>669,864</u>	<u>637,199</u>
Analysis by fund		
Unrestricted funds - general	491,935	
Restricted funds	177,929	
	<u>669,864</u>	
For the year ended 31 March 2015		
Unrestricted funds - general		437,205
Restricted funds		199,994
		<u>637,199</u>

For the year ended 31 March 2016, payments to trafficking clients funded for subsistence by the Salvation Army totalling £130,977 were paid to Ashiana Sheffield for immediate distribution to the clients and have therefore not been included in charitable activities expenditure.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

8 Support costs

	Support costs £	Governance costs £	2016 £	2015 £	Basis of allocation
Audit fees	-	1,000	1,000	1,000	Governance
	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	
Analysed between					
Charitable activities	-	1,000	1,000	1,000	
	<u>-</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	

Governance costs includes payments to the auditors of £1,000 (2015 - £1,000) for audit fees. Legal and professional fees included in expenditure on charitable activities includes payments to the auditors of £6,320 (2015 - £3,800) for other services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 2 of them were reimbursed a total of £1,307 for travelling and subsistence expenses (2015 - 5 were reimbursed a total of £971 for travelling and subsistence expenses).

No trustees are members of any of the pension schemes operated by the charity.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

10 Employees

Number of employees

The average monthly number employees during the year was:

	2016 Number	2015 Number
Management and administration	3	3
Service delivery	12	10
Trustees	6	10
	<u>21</u>	<u>23</u>

Employment costs

	2016 £	2015 £
Wages and salaries	380,406	306,474
Social security costs	30,483	22,932
Other pension costs	11,017	10,740
	<u>421,906</u>	<u>340,146</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Tangible fixed assets

	House equipment £	Office furniture £	Total £
Cost			
At 1 April 2015	18,246	20,962	39,208
At 31 March 2016	<u>18,246</u>	<u>20,962</u>	<u>39,208</u>
Depreciation and impairment			
At 1 April 2015	18,246	20,452	38,698
Depreciation charged in the year	-	510	510
At 31 March 2016	<u>18,246</u>	<u>20,962</u>	<u>39,208</u>
Carrying amount			
At 31 March 2015	-	510	510

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2016

12	Financial instruments		2016	2015
			£	£
	Carrying amount of financial assets			
	Debt instruments measured at amortised cost		492,651	451,596
			<u> </u>	<u> </u>
	Carrying amount of financial liabilities			
	Measured at amortised cost		17,985	20,273
			<u> </u>	<u> </u>
13	Debtors		2016	2015
			£	£
	Amounts falling due within one year:			
	Trade debtors		90,860	105,916
	Other debtors		1,304	50
	Prepayments and accrued income		11,460	9,630
			<u> </u>	<u> </u>
			103,624	115,596
			<u> </u>	<u> </u>
14	Creditors: amounts falling due within one year		2016	2015
		Notes	£	£
	Deferred income	15	9,913	-
	Trade creditors		12,985	15,273
	Other creditors		5,000	5,000
	Accruals and deferred income		6,828	7,622
			<u> </u>	<u> </u>
			34,726	27,895
			<u> </u>	<u> </u>

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

15 Deferred income

	2016 £	2015 £
Arising from the deferral of grants	9,913	-

Deferred income is included in the financial statements as follows:

	2016 £	2015 £
Current liabilities	9,913	-
	9,913	-

16 Retirement benefit schemes

Defined contribution scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

There are no contributions outstanding at the balance sheet date. The charge to profit and loss in respect of defined contribution schemes was £3,120 (2015 - £nil).

Defined benefit scheme

Ashiana Sheffield participates in The Pensions Trust's Growth Plan (the Plan). The Plan is funded and is not contracted-out of the State scheme. The Plan is a multi-employer pension plan.

Contributions paid into the Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Plan or by the purchase of an annuity.

The rules of the Plan allow for the declaration of bonuses and/or investment credits if this is within the financial capacity of the Plan assessed on a prudent basis. Bonuses/investment credits are not guaranteed and are declared at the discretion of the Plan's Trustee.

The Trustee commissions an actuarial valuation of the Plan every three years. The purpose of the actuarial valuation is to determine the funding position of the Plan by comparing the assets with the past service liabilities as at the valuation date. Asset values are calculated by reference to market levels. Accrued past service liabilities are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

16 Retirement benefit schemes

(Continued)

The rules of the Plan give the Trustee the power to require employers to pay additional contributions in order to ensure that the statutory funding objective under the Pensions Act 2004 is met. The statutory funding objective is that a pension scheme should have sufficient assets to meet its past service liabilities, known as Technical Provisions.

If the actuarial valuation reveals a deficit, the Trustee will agree a recovery plan to eliminate the deficit over a specified period of time either by way of additional contributions from employers, investment returns or a combination of these.

The rules of the Plan state that the proportion of obligatory contributions to be borne by the member and the member's employer shall be determined by agreement between them. Such agreement shall require the employer to pay part of such contributions and may provide that the employer shall pay the whole of them.

Ashiana Sheffield paid contributions at the rate of 6% during the accounting period. The members made no contributions during the accounting period.

As at the balance sheet date there were five active members of the Plan employed by Ashiana Sheffield. Ashiana Sheffield has closed the Plan to new entrants.

It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to individual participating employers. The Plan is a multi-employer scheme, where the assets are co-mingled for investment purposes, and benefits are paid out of the Plan's total assets. Accordingly, due to the nature of the Plan, the accounting charge for the period under FRS17 represents the employer contribution payable.

The valuation results at 30 September 2015 were completed in April 2016 and have been formalised. The valuation of the Plan was performed by a professionally qualified Actuary using the Projected Unit Method. The market value of the Plan's assets at the valuation date was £856 million and the Plan's Technical Provisions (i.e. past service liabilities) were £995 million. The valuation therefore, revealed a shortfall of assets compared with the value of liabilities of £139 million, equivalent to a funding level of 86%.

The financial assumptions underlying the valuation as at 30 September 2015 were as follows: Rate of return pre retirement 3.6% pa, Rate of return post retirement 2.7% pa, Inflation: Retail Prices Index 3.0% pa, Inflation: Consumer Prices Index 2.1% pa.

In determining the investment return assumptions the Trustee considered advice from the Scheme Actuary relating to the probability of achieving particular levels of investment return. The Trustee has incorporated an element of prudence into the pre and post retirement investment return assumptions; such that there is a 60% expectation that the return will be in excess of that assumed and a 40% chance that the return will be lower than that assumed over the next 10 years.

If an actuarial valuation reveals a shortfall of assets compared to liabilities, the Trustee must prepare a recovery plan setting out the steps to be taken to make up the shortfall.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

16 Retirement benefit schemes

(Continued)

The Pensions Regulator has the power under Part 3 of the Pensions Act 2004 to issue scheme funding directions where it believes that the actuarial valuation assumptions and/or recovery plan are inappropriate. For example, the Regulator could require that the Trustee strengthens the actuarial assumptions (which would increase the Plan liabilities and hence impact on the recovery plan) or impose a schedule of contributions on the Plan (which would effectively amend the terms of the recovery plan). A copy of the recovery plan in respect of the September 2011 valuation was forwarded to The Pensions Regulator on 2 October 2012, as is required by legislation.

Following a change in legislation in September 2005 there is a potential debt on the employer that could be levied by the Trustee of the Plan and The Pensions Act 2011 has more recently altered the definition of Series 3 of the Growth Plan so that a liability arises to employers from membership of any Series except Series 4. The debt is due in the event of the employer ceasing to participate in the Plan or the Plan winding up.

The debt for the Plan as a whole is calculated by comparing the liabilities for the Plan (calculated on a buy-out basis i.e. the cost of securing benefits by purchasing annuity policies from an insurer, plus an allowance for expenses) with the assets of the Plan. If the liabilities exceed assets there is a buy-out debt.

The leaving employer's share of the buy-out debt is the proportion of the Plan's liability attributable to employment with the leaving employer compared to the total amount of the Plan's liabilities (relating to employment with all the currently participating employers). The leaving employer's debt therefore includes a share of any 'orphan' liabilities in respect of previously participating employers. The amount of the debt therefore depends on many factors including total Plan liabilities, Plan investment performance, the liabilities in respect of current and former employees of the employer, financial conditions at the time of the cessation event and the insurance buy-out market. Therefore, the amounts of debt can be volatile over time.

When an employer withdraws from a multi-employer defined benefit pension scheme which is in deficit, the employer is required by law to pay its share of the deficit, calculated on a statutory basis (known as the buy-out basis). Due to a change in the definition of money purchase contained in the Pensions Act 2011 the calculation basis that applies to the Growth Plan will be amended to include Series 3 liabilities in the calculation of an employer's debt on withdrawal.

The Growth Plan is a "last man standing" multi-employer scheme. This means that if a withdrawing employer is unable to pay its debt on withdrawal the liability is shared amongst the remaining employers. The participating employers are therefore, jointly and severally liable for the deficit in the Growth Plan.

Ashiana Sheffield has been notified by The Pensions Trust of the estimated employer debt on withdrawal from the Plan based on the financial position of the Plan as at 30 September 2015. As of this date the estimated employer debt for Ashiana Sheffield was £25,120.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				
	Balance at 1 April 2015	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2016
	£	£	£	£	£
Employment Officer Fund	5,585	-	(5,585)	-	-
Buttle Trust Fund	1,628	3,175	(2,854)	-	1,949
BLF - Empowerment Through Advocacy	-	18,952	(30,796)	11,844	-
Child Sexual Exploitation Fund	-	4,845	(7,148)	2,303	-
Equality and Fairness Fund	-	5,000	(6,282)	1,282	-
Female Genital Mutilation Fund	-	2,697	(3,719)	1,022	-
RL Glasspool Charity Fund	-	1,400	(1,323)	-	77
BLF - Combatting Violence Through Empowerment	-	34,826	(15,386)	-	19,440
The Salvation Army - Victim Care Fund	-	5,825	(5,558)	-	267
The Salvation Army - Reimbursement for client expenditure incurred	-	99,278	(99,278)	-	-
	<u>7,213</u>	<u>175,998</u>	<u>(177,929)</u>	<u>16,451</u>	<u>21,733</u>

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

17 Restricted funds

(Continued)

Restricted funds represent monies to be used for the following specific purposes;

Employment Officer Fund - A.V.E.N.U.E.S. (Apprenticeships, Volunteering, Enterprise, New Opportunities, Upskilling, Employment Support) is a project providing vocational and employment support to enable clients to develop knowledge and skills; access training and volunteering opportunities which will improve their ability to obtain meaningful employment.

Buttle Trust Fund - these are individual donations awarded to support children.

Big Lottery Fund - Empowerment Through Advocacy - offering support, advocacy and awareness raising as well as volunteering and mentoring opportunities.

Child Sexual Exploitation Fund - awareness raising and direct access to support services for young women from BAMER communities who are particularly at risk of sexual exploitation due to their vulnerabilities such as isolation, lack of awareness, language barriers, poverty, guardian care status, family issues and mental health issues.

Equality and Fairness Fund - empowerment programme for women with multiple disadvantages including race, age and gender and enable them to use their voice to develop and deliver awareness raising activities and prompt discussion around the issues that they face both within their communities and across Sheffield, enabling women to have a stronger voice and participation in the direction of services which provided valuable feedback and participation throughout the Sheffield Equality Hub Network.

ROSA Female Genital Mutilation Fund - development and delivery of a women's voice and empowerment programme aimed at supporting and empowering women from BAMER communities whose lives have or are at risk of being affected by FGM. The projects worked with women to raise awareness about health, social and legal implications of FGM through awareness raising and support sessions and opportunities for women to train and become community champions on FGM.

RL Glasspool Charity Fund - individual grants awarded to support women with essential items and support.

Big Lottery Fund - Combatting Violence through Empowerment - a continuation project following on from the "Empowerment through Advocacy" project, developments are based on learning and feedback. The project offers support, advice, advocacy and community awareness raising. The project is also further enhanced by volunteering and mentoring opportunities as well as a training and development strand, offering cross sector training around violence issues most prevalent in BAMER communities.

The Salvation Army - Victim Care Fund / Reimbursement for client expenditure incurred - grants for individual needs including essential items. Also grants awards to enable delivery and access to services such as Ashiana ESOL classes, including travel and childcare facilities.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

18 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2015	Movement in funds		Balance at 31 March 2016
	£	Incoming resources £	Resources expended £	£
Training and development	44,787	-	-	44,787
	<u>44,787</u>	<u>-</u>	<u>-</u>	<u>44,787</u>

Funds have been designated by the management committee for the purpose of developing an integrated training strategy for delivering the objects of the charity in the context of government policy and wider developments.

19 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances at 31 March 2016 are represented by:				
Current assets/(liabilities)	402,865	44,787	21,733	469,385
	<u>402,865</u>	<u>44,787</u>	<u>21,733</u>	<u>469,385</u>

20 Operating lease commitments

At the reporting end date the company had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2016 £	2015 £
Within one year	700	-
Between two and five years	1,225	-
	<u>1,925</u>	<u>-</u>

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2016

21 Related party transactions

The key management personnel of the charity comprise the trustees and the Chief Executive Officer. The total employee benefits of the key management personnel of the charity were £42,143 (2015 - £12,633).

22 Cash generated from operations	2016 £	2015 £
Surplus for the year	35,544	53,783
Adjustments for:		
Investment income recognised in profit or loss	(68)	(351)
Depreciation and impairment of tangible fixed assets	510	588
Movements in working capital:		
Decrease/(increase) in debtors	11,972	(54,168)
(Decrease) in creditors	(3,082)	(26,464)
Increase in deferred income	9,913	-
Cash generated from/(absorbed by) operations	<u>54,789</u>	<u>(26,612)</u>