

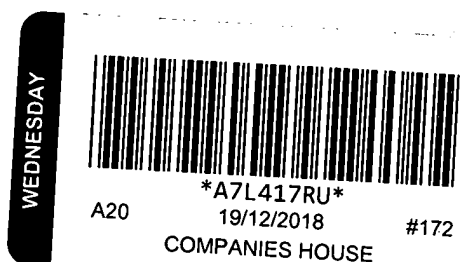
CHARITY REGISTRATION NUMBER 1120401

COMPANY REGISTRATION NUMBER 5853854

ASHIANA SHEFFIELD

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018



ASHIANA SHEFFIELD

LEGAL AND ADMINISTRATIVE INFORMATION

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|--------------------------------|---|-------------------------|
| Trustees | D. Kaur F. Cotterell S. Jahan S. Marshall R. Kiyani | (Appointed 1 June 2018) |
| Chief executive officer | N. Lambe | |
| Secretary | S. Marshall | |
| Charity number | 1120401 | |
| Company number | 5853854 | |
| Registered office | Knowle House 4 Norfolk Park Road Sheffield South Yorkshire S2 3QE | |
| Auditor | 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 2018

The trustees present their report and financial statements for the year ended 31 March 2018.

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 Memorandum of Association, 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)" (as amended for accounting periods commencing from 1 January 2016).

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 35 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.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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 to 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.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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, Anti Trafficking Monitoring Group 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 a European and national UK collaboration initiative with the British, Croatia and Netherlands Red Cross, the STEP project, offering longer term support and interventions for survivors of human trafficking and modern slavery as outlined below.

We have also taken the lead in a collaboration of multi-agency partners to develop an Anti Human Trafficking and Modern Slavery Partnership for the South Yorkshire Region. The South Yorkshire Police and Crime Commissioner have very recently granted funding for the development of this as outlined below.

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.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

Achievements and performance

Following implementation and early review of our 5 year strategy, we have embarked on an exciting period of change. We have reviewed our vision & mission and updated our brand in order to reflect this. We have also undertaken organisational operation reviews which lead to a radical restructure of our staff team. This enables us to respond to the changing and increasing needs of our various projects efficiently. The review will ensure improved processes and staff support and benefits as well as continuing to reach our high quality service delivery aims.

We have also seen success in 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 800 vulnerable adults 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 including:

- 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.
- emergency accommodation, support and subsistence for women who have no recourse to public funds affected by violence and abuse.
- 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.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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 423 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.

Training, awareness and early intervention:

The new project has enabled Ashiana to drastically increase our 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 27 cross sector organisations and community groups, hosting a total of 310 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 and have further developed services and groups within those communities to ensure they are easy to access and we are reaching women that are extremely isolated.

Following an organisational review, we recognised a need for 'lead' workers on particular issues to ensure each agenda is further driven forward, helping to develop focus and trust in communities by having a familiar and consistent contact. We are restructuring the team to reflect this and have committed to invest further into this project to employ additional dedicated workers.

Volunteers, employment and engagement:

This year we have reviewed our volunteer programme through various consultation and data processes. As a result, we are developing further roles and opportunities through volunteering. In addition, we have created a new role within Ashiana which is dedicated to Community Employment and Engagement aiming to offer longer term solutions and support for women. This role will enable Ashiana to offer a truly holistic end to end support model, increasing independence and empowerment and offering long term sustainable futures for women.

A total of 78 women have been supported into volunteering and further employment opportunities throughout the length of the project and have all gained practical experience within Ashiana through individual client support and group support.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

Immigration and asylum advice

Many of the women we support need qualified immigration or asylum advice but changes to both the legal aid system and the immigration laws have made this advice both harder to come by and more vital. Not only do we get daily requests for advice from our own clients and people we see at our drop-in sessions, but we also hear many stories of women being either given incorrect advice, getting advice too late and being exploited by people claiming to be qualified solicitors. Ashiana has received funding from the Evan Cornish Foundation to enable us to become an 'Offices of the Information Services Commissioner' (OISC) registered organisation and train all front line staff to be able to offer good-quality, qualified and timely immigration and asylum advice to our clients and to other vulnerable people. Being able to offer this service alongside the current advocacy, support and information giving services would be another vital step that the women can take towards independent, safe lives. To be able to use the law to provide this vital missing piece in our support would go a long way to protect incredibly vulnerable and exploited women from the kind of discrimination and disadvantage that would leave them exposed to further exploitation and harm.

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.

Groups and activities

We have continued to develop services with safe house and local outreach residents which support emotional well-being and reduce social isolation. This year we have worked with Yorkshire Sculpture Park and Kirklees Women's Centre to deliver equine therapy sessions followed by six art sessions facilitated by a professional artist and a therapist. The resulting exhibition launched in October at the Yorkshire Sculpture Park. Many of our clients have also attended residential courses at Northern College. Some have attended the ten week course specifically for trafficking survivors, whilst others have attended short courses put on specifically for our clients.

Partnerships, networks and further funding

As well as the above projects, we have continued to develop partnerships, networking relationships and funding opportunities in the areas we deliver anti-trafficking accommodation and outreach support. This is to allow us to position ourselves strategically in order to input into local, regional and national policy and practice with the ultimate aim of improving the support available to our clients. The South Yorkshire Police and Crime Commissioner have very recently granted funding for the development of a Modern Slavery and Human Trafficking Partnership for the South Yorkshire region. This has been the result of a partnership between Ashiana, Snowdrop, City Hearts and South Yorkshire Police. Ashiana will undertake lead partner status and the co-ordinator will be based within our staff team, offering a unique insight and opportunity within the local and national networks to improved responses and support to Survivors. The partnership model has long been recognised by many, as the best way of ensuring accountability amongst those with a duty towards trafficked persons as well as a means of ensuring relevant intelligence is gathered thus promoting criminal prosecutions. Other strategic partnerships already exist between Ashiana and regional and national groups and coalitions including the Anti Trafficking Monitoring Group, Human Trafficking Foundation and Labour Exploitation Advisory Group (LEAG). As a result of ongoing work with LEAG and the Home Office, Ashiana are taking part in the Home Office EU Settlement scheme pilot for vulnerable migrants. This will allow us to monitor how the Settlement scheme will work and identify potential issues for our client group before the Settlement scheme goes live in March 2019.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

Local Authority pilot projects

We have developed relationships with the Home Office resettlement pilot leads in our areas which are Leeds and Nottingham, offering training and support in an advisory capacity to those delivering the programme and have developed referral pathways. The Home Office pilot can only support those with a positive Conclusive Grounds and some form of leave to remain. Ashiana continues to support these clients within our early intervention and resettlement projects.

Support for Victims of Trafficking and modern slavery

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 until 2020.

During the past 12 months, Ashiana Trafficking Project has supported 407 women, children and men.

The project offers accommodation for those who have experienced human trafficking and modern slavery 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 another particularly successful year for the project.

Removing barriers to accessing therapeutic support

Through its commitment to delivering services in partnership, the CVTE project continues to work closely alongside the regional based collaboration 'Recovery and Empowerment Partnership' funded through the Lottery Women and Girls Initiative.

Alongside other women's organisations in the region, Ashiana rolled out a programme aimed at removing barriers and providing enhanced access to women and girls who suffer from vulnerabilities which create barriers to accessing therapeutic support from mainstream services, particularly related to their cultural needs.

The Project offers personalised and responsive specialised support to women, based on their gender and cultural needs, in a safe, women only environment. This is delivered through drop-in sessions, appointments, group work and fast track referrals to the Partnership's therapeutic activities, as well as other specialist services.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

Supporting women with no recourse to public funds (NRPF)

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. Women accessing our Human Trafficking and Modern Slavery services may also find themselves destitute after their period of support. Last year, Ashiana established a NRPF service. We have made two beds available in one of our refuges specifically for women with NRPF that are fleeing abuse. These beds are currently the only 2 dedicated spaces available in South Yorkshire and are funded purely through our fundraising efforts; these beds, open since January 17 have been consistently fully occupied and we have had many more requests for support than we have been able to meet. To date, 16 women have accessed accommodation and support. Alongside the bed spaces, we allocated some reserves funding to establish a much needed dedicated NRPF Officer role. This worker works with the women in the refuge, giving practical and emotional support to take control of their lives and helping them to move forward and into secure accommodation so they can live an independent life free from fear and harm. The worker also has direct communication with frontline services (such as children and vulnerable adult services and housing officers) to ensure women with NRPF are appropriately protected and raise the awareness of their issues and needs.

Early intervention and resettlement projects

Research shows that women may be vulnerable to re-trafficking or other forms of exploitation and re-victimisation if their sources of support end before they have had chance to begin recovery from their experience of trauma. Women themselves cite the need for continuity of care to avoid this and Ashiana concurs with this at the same time as recognising the need to avoid the development of relationships based on dependency rather than empowerment. Some of the work we do with victims of human trafficking can be limited to when they are part of the NRM due to timescales. Short time scales can be damaging to a woman's recovery. A woman that has begun her support with us can be highly traumatised and it takes time to build the relationship of trust and support with her, to be able to continue that support beyond her trafficking decision allows her to continue her recovery with a trusted professional who has both expert knowledge and cultural sensitivity. Ashiana have received funding for various areas of work to provide support to women outside of the NRM aimed at providing information, identification and support at an early stage as well as offering longer term, post NRM support to those that may need it during another period of huge change in their lives.

The broad aims of the projects are:

- to identify trafficked women and help them escape exploitation.
- to enable trafficked women to live free from exploitation by providing appropriate and timely support.

To support the achievement of these aims the workers also:

- train advisers in the voluntary and public sectors to identify trafficked migrants and address their needs more effectively.
- provide advice services to trafficked women and more effective refuge/sanctuary through the social housing sector.
- research the extent of the issue in this region and critically assess current interventions.
- establish an active network of organisations to advocate for effective policy on preventing trafficking and protecting victims.

In practice, this enables Ashiana to provide 'wraparound' support to clients pre, during and post-NRM. It also enables us to support those clients who do not wish to enter the NRM process. We are also mid stage through other funding activities to enable further development and sustainability.

Through these projects we are able to offer this vital support and have already achieved many positive outcomes for over 60 women around long term accommodation, mental and physical health, family and children, education and employment.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

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 new Big Lottery Reaching Communities Programme, Combatting Trafficking had begun for 3 years in August 2016. The Big Lottery Women and Girls Partnership Consortium began in October 2016 for 3 years.

Contracts continue to have also been secured from the Salvation Army to continue to deliver accommodation and outreach support to victims of human trafficking, until 2020. We are also exploring further accommodation and support opportunities based on the growth and need of survivors as well as planning for the impending roll out of the Home Office NRM Reforms, within which the period of recovery and reflection will increase.

We have also secured grants to support work with children and families, network development and have increased our partnership grant activities with other local and national organisations. These include Children in Need, Comic Relief, South Yorkshire Police and Crime Commissioner and the European Commission.

Throughout the period, Ashiana has worked 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.

Our online donations platform and initiated campaigns and partnerships which has increased our profile and in turn, generated income. Our strategy outlines our ambitious plans to further build upon this work over the coming years.

ASHIANA SHEFFIELD

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2018

Financial review

The charity has made a surplus of £180,394 for the year (2017 - £170,363).

The charity's total income amounted to £1,246,098 (2017 - £994,242). This does not include £430,341 (2017 - £295,019) of client grants for subsistence which the charity acted as an agent on behalf of clients (Note 4).

The total expenditure for the year was £1,065,704 (2017 - £823,879), excluding £430,341 (2017 - £295,019) of client grants for subsistence which the charity paid out as an agent on behalf of clients (Note 7).

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 Officer 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 2018 total reserves were £820,142 of which £577,593 was unrestricted, £142,997 designated and £99,552 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 £558,367 would be sufficient to support general running costs and projects for 7 months (2017 - 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 £40,000 have been designated within unrestricted funds to develop the No Recourse to Public Funds Advocacy and Support Project as outlined above. A further £20,000 has been designated to further develop our specialist engagement and awareness work and another £5,000 to host awareness raising activities across the region. In addition, Ashiana is committed to ensuring sustainable futures for women and the trustees have designated a further £40,000 for Community Engagement and Employment Work. Next year will also see investment into research and development projects across the organisations. All projects support the delivery of the objects of the charity in the context of government policy and wider developments.

**TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2018**

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 2017/2018 have continued to be low but secure, with income earned from investments amounting to £36 (2017 - £45).

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 2018

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.

We have secured further grant funding from the European Commission in Partnership with the Red Cross to further develop our work in West Yorkshire, enabling further services, awareness and raised profile across the region. We have also secured funding to begin an ambitious Children and Families Development Service from Children in Need.

The grants secured from South Yorkshire PCC and the investment and development of services for women with NRPF will enable Ashiana to scope, evidence and develop future work across the regions as well as strengthening our profile and the voice of those we support to make real and lasting change.

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.

Ashiana are exploring partnerships and are developing further strategic work within the regions in which we operate. We are currently exploring the need and opportunity to further enhance this work through early development of European and national UK partnerships.

Over the last 2 years, Ashiana has delivered Big Lottery Reaching Communities funded project 'Combating Human Trafficking and Sexual Exploitation', delivering services to combat the incidence and impact of trafficking and the sexual exploitation of migrant women in Yorkshire and the Humber. Based on the successes, feedback from community partners, multi sector partners, levels of demand and through learning, Ashiana are exploring further development of services to women from existing and emerging BAMER communities in Hull affected by violence and abuse.

Our enhanced training and awareness raising activities programme 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 rolled out during this period and will continue to be developed.

Ashiana continues to review and develop our 5 year strategy which we launched 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; this year's review and restructure ensuring that we are meeting these aims and ambitions in the best way we can. 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 2018

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 2018 was five.

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

D. Kaur

S. Bhargava

(Resigned 24 January 2018)

F. Cotterell

N. Scordi

(Resigned 5 April 2018)

S. Jahan

S. Marshall

R. Kiyani

(Appointed 1 June 2018)

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, expertise 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 Officer 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 Officer. The Chief Executive Officer 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 2018

Remuneration policy

The trustees consider the board of trustees and the Chief Executive Officer 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 up their time freely and no trustee remuneration was paid in the year.

The pay of the charity's Chief Executive Officer 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.

Auditor

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

Disclosure of information to auditor

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 auditor are aware of such information.

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

D. Kaur
Trustee



Dated: 14 December 2018

ASHIANA SHEFFIELD

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 MARCH 2018

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.

6 Broadfield Court
Broadfield Way
Sheffield
S8 0XF

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASHIANA SHEFFIELD

Opinion

We have audited the financial statements of Ashiana Sheffield (the 'charity') for the year ended 31 March 2018 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018 and of its incoming resources and application of resources, 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.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASHIANA SHEFFIELD CONTINUED

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' Report, which includes the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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 financial statements 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ASHIANA SHEFFIELD CONTINUED

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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

14 December 2018

Chartered Accountants
Statutory Auditor

ASHIANA SHEFFIELD

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2018

| | | Unrestricted funds general £ | Unrestricted funds designated £ | Restricted funds £ | Total 2018 £ | Total 2017 £ |
|---|-------|---------------------------------------|--|--------------------------|--------------------|--------------------|
| | Notes | | | | | |
| <u>Income and endowments from:</u> | | | | | | |
| Donations and legacies | 3 | 15,500 | - | - | 15,500 | 19,869 |
| Charitable activities | 4 | 872,836 | - | 355,228 | 1,228,064 | 973,198 |
| Investments | 5 | 36 | - | - | 36 | 45 |
| Other income | 6 | 2,498 | - | - | 2,498 | 1,130 |
| Total income | | 890,870 | - | 355,228 | 1,246,098 | 994,242 |
| <u>Expenditure on:</u> | | | | | | |
| Charitable activities | 7 | 736,505 | - | 329,199 | 1,065,704 | 823,879 |
| Total resources expended | | 736,505 | - | 329,199 | 1,065,704 | 823,879 |
| Net incoming resources before transfers | | 154,365 | - | 26,029 | 180,394 | 170,363 |
| Gross transfers between funds | | (82,492) | 73,997 | 8,495 | - | - |
| Net income for the year/ Net movement in funds | | 71,873 | 73,997 | 34,524 | 180,394 | 170,363 |
| Fund balances at 1 April 2017 | | 505,720 | 69,000 | 65,028 | 639,748 | 469,385 |
| Fund balances at 31 March 2018 | | 577,593 | 142,997 | 99,552 | 820,142 | 639,748 |

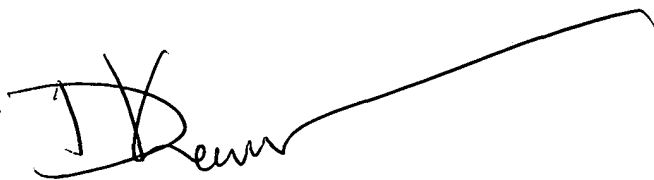
The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

ASHIANA SHEFFIELD**BALANCE SHEET****AS AT 31 MARCH 2018**

| | | 2018 | | 2017 | |
|---|-------|-----------------|----------------|-----------------|----------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 11 | | 19,226 | | 11,445 |
| Current assets | | | | | |
| Debtors | 13 | 195,848 | | 123,155 | |
| Cash at bank and in hand | | 657,184 | | 599,643 | |
| | | <u>853,032</u> | | <u>722,798</u> | |
| Creditors: amounts falling due within one year | 14 | <u>(52,116)</u> | | <u>(94,495)</u> | |
| Net current assets | | | 800,916 | | 628,303 |
| Total assets less current liabilities | | | <u>820,142</u> | | <u>639,748</u> |
| Income funds | | | | | |
| Restricted funds | 17 | | 99,552 | | 65,028 |
| <u>Unrestricted funds</u> | | | | | |
| Designated funds | 18 | 142,997 | | 69,000 | |
| General unrestricted funds | | <u>577,593</u> | | <u>505,720</u> | |
| | | | 720,590 | | 574,720 |
| | | | <u>820,142</u> | | <u>639,748</u> |

The financial statements were approved by the Trustees on 14 December 2018

D. Kaur
Trustee



Company Registration No. 5853854

ASHIANA SHEFFIELD**STATEMENT OF CASH FLOWS****FOR THE YEAR ENDED 31 MARCH 2018**

| | | 2018 | | 2017 | |
|--|--------------|-------------------|-------------------|-------------------|-------------------|
| | Notes | £ | £ | £ | £ |
| Cash flows from operating activities | | | | | |
| Cash generated from operations | 22 | | 72,027 | | 213,544 |
| Investing activities | | | | | |
| Purchase of tangible fixed assets | | (14,522) | | (14,433) | |
| Interest received | | 36 | | 45 | |
| | | <u> </u> | | <u> </u> | |
| Net cash used in investing activities | | | (14,486) | | (14,388) |
| Net cash used in financing activities | | | - | | - |
| | | | <u> </u> | | <u> </u> |
| Net increase in cash and cash equivalents | | | 57,541 | | 199,156 |
| Cash and cash equivalents at beginning of year | | | 599,643 | | 400,487 |
| | | | <u> </u> | | <u> </u> |
| Cash and cash equivalents at end of year | | | <u>657,184</u> | | <u>599,643</u> |

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

Charity 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

The accounts have been prepared in accordance with the charity's Memorandum of Association, 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. 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.

1.2 Going concern

At the time of approving the financial statements, 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 financial statements.

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 financial statements.

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 financial statements.

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 2018

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 2018

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 charity 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 in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, 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 debtors 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. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans 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 payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts 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 creditors 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 charity'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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

1 Accounting policies

(Continued)

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 net defined 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.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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.

3 Donations and legacies

| | Unrestricted funds general £ | Restricted funds £ | Total 2018 £ | Total 2017 £ |
|---|---------------------------------------|--------------------------|--------------------|--------------------|
| Donations and gifts | 15,500 | - | 15,500 | 5,869 |
| Other grant income | - | - | - | 14,000 |
| | <u>15,500</u> | <u>-</u> | <u>15,500</u> | <u>19,869</u> |
| For the year ended 31 March 2017 | <u>5,869</u> | <u>14,000</u> | | <u>19,869</u> |

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

4 Charitable activities

| | 2018 £ | 2017 £ |
|--|------------------|----------------|
| Services provided under contract | 872,836 | 682,568 |
| Performance related grants | 265,181 | 212,191 |
| Other income | 90,047 | 78,439 |
| | <u>1,228,064</u> | <u>973,198</u> |
| Analysis by fund | | |
| Unrestricted funds - general | 872,836 | |
| Restricted funds | 355,228 | |
| | <u>1,228,064</u> | |
| For the year ended 31 March 2017 | | |
| Unrestricted funds - general | | 694,573 |
| Restricted funds | | 278,625 |
| | | <u>973,198</u> |
| Performance related grants | | |
| STEP Project | 6,522 | - |
| Lloyds Bank Foundation | 10,320 | 3,440 |
| Capabilities & Research | 3,125 | - |
| RL Glasspool Charity Fund | 1,300 | - |
| Big Lottery Fund - Combatting Violence Through Empowerment | 121,722 | 75,386 |
| Big Lottery Fund - Combatting Human Trafficking | 103,941 | 119,350 |
| Big Lottery Fund - Women & Girls Initiative | 17,751 | 12,000 |
| Fatima grant | - | 1,592 |
| Other | 500 | 423 |
| | <u>265,181</u> | <u>212,191</u> |

For the year ended 31 March 2018, payments to trafficking clients funded for subsistence by the Salvation Army totalling £430,341 (2017: £295,019) 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 2018

5 Investments

| | 2018 | 2017 |
|---------------------|-----------|-----------|
| | £ | £ |
| Interest receivable | <u>36</u> | <u>45</u> |

6 Other income

| | 2018 | 2017 |
|--------------------------|--------------|--------------|
| | £ | £ |
| Training and development | <u>2,498</u> | <u>1,130</u> |

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

7 Charitable activities

| | 2018 £ | 2017 £ |
|---|------------------|----------------|
| Staff costs | 736,679 | 546,811 |
| Depreciation and impairment | 6,741 | 2,988 |
| Refuge costs | 99,640 | 93,752 |
| Clients expenditure | 14,860 | 16,776 |
| Rent and insurance | 41,211 | 22,472 |
| Legal and professional fees | 35,682 | 22,956 |
| Bank charges | 3,776 | 2,873 |
| Repairs and maintenance costs | 7,127 | 4,969 |
| Postage and stationery | 3,676 | 2,920 |
| Telephone and fax | 10,661 | 7,346 |
| Staff training and recruitment | 3,412 | 560 |
| Travelling expenses | 89,766 | 92,060 |
| Sundry expenses and subscriptions | 3,889 | 1,177 |
| Volunteers expenses | 1,864 | 651 |
| Accountancy | 5,720 | 4,568 |
| | <u>1,064,704</u> | <u>822,879</u> |
| Share of governance costs (see note 8) | 1,000 | 1,000 |
| | <u>1,065,704</u> | <u>823,879</u> |
| Analysis by fund | | |
| Unrestricted funds - general | 736,505 | |
| Restricted funds | 329,199 | |
| | <u>1,065,704</u> | |
| For the year ended 31 March 2017 | | |
| Unrestricted funds - general | | 578,930 |
| Restricted funds | | 244,949 |
| | | <u>823,879</u> |

For the year ended 31 March 2018, payments to trafficking clients funded for subsistence by the Salvation Army totalling £430,341 (2017: £295,019) 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 2018

8 Support costs

| | Support costs £ | Governance costs £ | 2018 £ | 2017 £ | 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> | |
| | <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 (2017- £1,000) for audit fees. Charitable activities includes payments to auditors of £6,720 (2017: £4,568) for other services.

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year, but 3 of them were reimbursed a total of £527 for travelling and subsistence expenses (2017 - 2 were reimbursed a total of £260 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 2018****10 Employees****Number of employees**

The average monthly number employees during the year was:

| | 2018 Number | 2017 Number |
|-------------------------------|------------------------|------------------------|
| Management and administration | 9 | 9 |
| Service delivery | 27 | 18 |
| | <u>36</u> | <u>27</u> |

Employment costs

| | 2018 £ | 2017 £ |
|-----------------------|-------------------|-------------------|
| Wages and salaries | 594,410 | 499,017 |
| Social security costs | 97,918 | 36,173 |
| Other pension costs | 44,351 | 11,621 |
| | <u>736,679</u> | <u>546,811</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 2017 | 22,321 | 31,320 | 53,641 |
| Additions | - | 14,522 | 14,522 |
| | <u>22,321</u> | <u>45,842</u> | <u>68,163</u> |
| At 31 March 2018 | 22,321 | 45,842 | 68,163 |
| Depreciation and impairment | | | |
| At 1 April 2017 | 18,788 | 23,408 | 42,196 |
| Depreciation charged in the year | 1,383 | 5,358 | 6,741 |
| | <u>20,171</u> | <u>28,766</u> | <u>48,937</u> |
| At 31 March 2018 | 20,171 | 28,766 | 48,937 |
| Carrying amount | | | |
| At 31 March 2018 | <u>2,150</u> | <u>17,076</u> | <u>19,226</u> |
| At 31 March 2017 | <u>3,533</u> | <u>7,912</u> | <u>11,445</u> |

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

| | | | |
|--|--------------|-------------------|-------------------|
| 12 Financial instruments | | 2018 | 2017 |
| | | £ | £ |
| Carrying amount of financial assets | | | |
| Debt instruments measured at amortised cost | | 161,881 | 93,578 |
| | | <u> </u> | <u> </u> |
| Carrying amount of financial liabilities | | | |
| Measured at amortised cost | | 40,546 | 60,078 |
| | | <u> </u> | <u> </u> |
| 13 Debtors | | 2018 | 2017 |
| | | £ | £ |
| Amounts falling due within one year: | | | |
| Trade debtors | | 161,606 | 93,461 |
| Other debtors | | 275 | 117 |
| Prepayments and accrued income | | 33,967 | 29,577 |
| | | <u> </u> | <u> </u> |
| | | 195,848 | 123,155 |
| | | <u> </u> | <u> </u> |
| 14 Creditors: amounts falling due within one year | | 2018 | 2017 |
| | Notes | £ | £ |
| Other taxation and social security | | 2,874 | - |
| Deferred income | 15 | 8,696 | 34,417 |
| Trade creditors | | 19,934 | 39,768 |
| Other creditors | | 1,000 | 9,768 |
| Accruals and deferred income | | 19,612 | 10,542 |
| | | <u> </u> | <u> </u> |
| | | 52,116 | 94,495 |
| | | <u> </u> | <u> </u> |

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

15 Deferred income

| | 2018 £ | 2017 £ |
|-------------------------------------|-----------|-----------|
| Arising from the deferral of grants | 8,696 | 34,417 |

Deferred income is included in the financial statements as follows:

| | 2018 £ | 2017 £ |
|---------------------|-----------|-----------|
| Current liabilities | 8,696 | 34,417 |

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 £2,070 (2017: £7,246).

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 2018

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 one active members of the Plan employed by Ashiana Sheffield (2017: two). 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 2018

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 2018

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 2017 | Incoming resources | Outgoing resources | Transfers | Balance at 31 March 2018 |
| | £ | £ | £ | £ | £ |
| Buttle Trust Fund | 1,644 | 1,200 | (1,086) | - | 1,758 |
| BLF - Combatting Violence Through Empowerment | 30,623 | 121,722 | (117,682) | - | 34,663 |
| BLF - Capabilities and Research | - | 3,125 | - | - | 3,125 |
| BLF - Combatting Human Trafficking and Exploitation | 15,321 | 103,941 | (95,750) | - | 23,512 |
| BLF - WAGI fund | - | 17,751 | (19,257) | 8,495 | 6,989 |
| Lloyds Bank Foundation Grant | 3,440 | 10,320 | - | - | 13,760 |
| NSC - Resettlement Support for Victims of Human Trafficking | 14,000 | - | - | - | 14,000 |
| Victim care fund | - | 500 | - | - | 500 |
| Glasspool charity trust | - | 100 | - | - | 100 |
| STEP project | - | 6,522 | (5,377) | - | 1,145 |
| Reimbursement for client expenditure incurred | - | 90,047 | (90,047) | - | - |
| | <u>65,028</u> | <u>355,228</u> | <u>(329,199)</u> | <u>8,495</u> | <u>99,552</u> |

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

17 Restricted funds

(Continued)

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

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

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.

Big Lottery Fund - Combatting Human Trafficking and Exploitation - a three year project to combat the incidence and impact of trafficking and the commercial sexual exploitation of migrant women in Yorkshire and the Humber. The project will improve detection, provide support services, undertake action research to collect evidence to support policy change to significantly improve the quality of life and outcomes for trafficked women.

Lloyds Bank Foundation grant - grant to develop a bespoke data management system to ensure continued support to a more complex and larger group of service users with multi-faceted activities and to continue to provide a tailored and holistic service to each user. We aim to develop our internal capabilities and structures, in order to enable us to enhance our understanding of our impact and to provide stronger evidence of the effectiveness of our services. This will enable us to continue to develop and innovate our services and support us in becoming a stronger voice for the communities we service and BAMER women and children suffering violence and abuse.

Big Lottery Fund - Women and Girls Initiative - Partnership project aiming to remove barriers to accessing therapies and providing alternative therapeutic support services for women survivors of violence and abuse.

NSC - Resettlement Support for Victims of Human Trafficking - further funding to launch a North East based regional project aimed at providing information, identification and support at an early stage as well as offering longer term, post NRM support to those that may need it during another period of huge change in their lives.

STEP Project - Ashiana is partnering with the Red Cross for 12 months to offer long term support to survivors of trafficking. The pilot is part of the STEP Project: *Sustainable integration of Trafficked human beings through proactive identification and Enhanced Protection*. STEP is funded through the European Commission's Asylum, Migration and Integration fund (AMIF). The pilot will cover all London boroughs, Leeds and the East Midlands. Over fifty survivors of trafficking will be empowered to increase their independence and integration. The support offered through the pilot is holistic and person centred allowing the survivor to identify and prioritise their needs. The partners are working together to develop and promote long term support for survivors. The pilot's outcomes will be measured and presented in a report aimed at sharing learning and promoting long term care for survivors.

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

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:

| | Movement in funds | | | | |
|---|----------------------------|-----------------------|-----------------------|---------------|-----------------------------|
| | Balance at 1 April 2017 | Incoming resources | Resources expended | Transfers | Balance at 31 March 2018 |
| | £ | £ | £ | £ | £ |
| NRPF officer | 30,000 | - | (7,106) | 17,106 | 40,000 |
| Hull - Combatting Human Trafficking and Sexual Exploitation | 9,000 | - | - | - | 9,000 |
| Fundraising development activities | 30,000 | - | (1,003) | - | 28,997 |
| Community Engagement and Employment Work | - | - | - | 40,000 | 40,000 |
| FGM Community Engagement and Employment Work | - | - | - | 20,000 | 20,000 |
| Awareness raising events | - | - | - | 5,000 | 5,000 |
| | <u>69,000</u> | <u>-</u> | <u>(8,109)</u> | <u>82,106</u> | <u>142,997</u> |

The trustees have taken the decision to designate funds towards Community Engagement and Employment Work for a total of £40,000. A further £20,000 has been designated to begin FGM Community Engagement Work and Support. In addition to this Ashiana Sheffield has committed £5,000 towards Awareness Raising Events cross regionally. The trustees have also taken the decision to designate a further £17,106 to help develop the No Recourse to Public Funds Advocacy and Support Project. All projects support the delivery of 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 2018 are represented by: | | | | |
| Tangible assets | 19,226 | - | - | 19,226 |
| Current assets/(liabilities) | 558,367 | 142,997 | 99,552 | 800,916 |
| | <u>577,593</u> | <u>142,997</u> | <u>99,552</u> | <u>820,142</u> |

ASHIANA SHEFFIELD

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2018

20 Operating lease commitments

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

| | 2018 £ | 2017 £ |
|----------------------------|---------------|---------------|
| Within one year | 54,261 | 55,012 |
| Between two and five years | - | 630 |
| | <u>54,261</u> | <u>55,642</u> |

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 £44,520 (2017: £42,400).

22 Cash generated from operations

| | 2018 £ | 2017 £ |
|---|---------------|----------------|
| Surplus for the year | 180,394 | 170,363 |
| Adjustments for: | | |
| Investment income recognised in statement of financial activities | (36) | (45) |
| Depreciation and impairment of tangible fixed assets | 6,741 | 2,988 |
| Movements in working capital: | | |
| (Increase) in debtors | (72,693) | (19,531) |
| (Decrease)/increase in creditors | (16,658) | 35,265 |
| (Decrease)/increase in deferred income | (25,721) | 24,504 |
| Cash generated from operations | <u>72,027</u> | <u>213,544</u> |