

CHARITY REGISTRATION NUMBER: 1135541

PHOEBE
Unaudited financial statements
31 March 2021

PHOEBE

Financial statements

Year ended 31 March 2021

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PHOEBE

Trustees' annual report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	PHOEBE
Charity registration number	1135541
Principal office	Room 31 19 Tower Street Ipswich Suffolk IP1 3BE

The trustees

The trustees who served during the year and at the date of approval were as follows:

S Layne (Chair)
S Chinenyanga (Treasurer)
S Aezad
M Rodrigues
V Mushati (Resigned 09/07/2021)
J Oyelahan (Appointed 12/04/2021)

Independent examiner	L Thurston FCCA Lovewell Blake LLP Chartered accountants First Floor Suite 2 Hillside Business Park Bury St Edmunds IP32 7EA
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PHOEBE

Trustees' annual report *(continued)*

Year ended 31 March 2021

Objectives and activities

About PHOEBE

PHOEBE, sometimes marketed as P.H.O.E.B.E (Promotion of Health, Opportunity, Equality, Benevolence, and Empowerment) with either term used throughout these accounts, is a registered charity, with established strong roots within the Ipswich community, offering by and for specialist advice, advocacy, support and counselling services to black, Asian, minority ethnic, and migrant women in Suffolk area.

Objectives and activities

The object of the charity is set out in the charity's constitution as the relief of poverty, sickness and distress for women, particularly (but not exclusively) those coming from black and minority ethnic communities in Suffolk.

PHOEBE offers specialist advice, information, casework, advocacy, counselling, freedom programme and ESOL classes for women. PHOEBE helps BME women find safe temporary accommodation when fleeing domestic violence. We signpost women for immigration advice. PHOEBE has weekly children's activities promoting confidence and building self esteem of all girls in Suffolk. PHOEBE works with vulnerable women in Zimbabwe.

Public benefit

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on Public Benefit including, The Public Benefit Requirement (PB1), Running a Charity (PB2) and Reporting (PB3).

PHOEBE

Trustees' annual report *(continued)*

Year ended 31 March 2021

Achievements and performance

After analysing our activity, impact, and feedback received in prior periods, we have concluded that women and children from disadvantaged communities have improved their general level of wellbeing and life-quality after accessing PHOEBE services, such as self-esteem workshops, language classes, support groups, counselling, domestic violence support, legal surgery, and general advice.

We have also observed that our service users have reached a greater level of independency, self-development, confidence, and improved mental health as a result of engagement with our services. Moreover, in the past year we helped women access financial support and services, which provided with a higher level of stability and safety.

Self Esteem Workshops

Research conducted nationally has shown that young people are hugely challenged to create their own identity when surrounded by the media that portrays a distorted view on beauty and what is considered "perfect". This can have a detrimental effect on a young girl's self-esteem and may lead to them developing eating disorders such as anorexia nervosa and self-harming. Hence, P.H.O.E.B.E Self-Esteem project continued to promote and assist positive self-esteem as a crucial life skill which, in turn, will enabled the girls to build the foundation for which they can recognise their strengths and fulfil their full potential in all aspects of their lives.

Prior to lockdown, P.H.O.E.B.E.s aim was to deliver these workshops in local schools and organisations. However, COVID-19 prevented us from doing so and we had to adapt the plan to allow for the workshops to be delivered via Zoom. This adaptation meant we have had to adapt our session plans, as working online can be restrictive to the activities we wish to run. Despite this, PHOEBE delivered weekly Self-Esteem workshops to young girls via online platforms to ensure they still had the opportunity to engage, where we aimed to empower girls to increase their confidence in making decisions, choosing non-stereotypical careers, standing up for themselves and others, and improve their mental health and resilience.

Domestic Violence

Domestic abuse affects women from all ethnic backgrounds, however Black, Asian and other migrant women are likely to face additional barriers to seeking/ receiving the help that they need to break free from abuse.

The lockdown demonstrated escalation on frequency and severity of abuse on the domestic abuse cases. During this period, PHOEBE has received more referrals where the risk of serious harm was rated as high than usual. PHOEBE remained committed to providing domestic advocacy services to women from the BAME community in order to support them flee domestic abuse safely.

Most of these women struggled to seek support during difficult times, not only due to the language barrier and lack of knowledge of the services they can access for support, as well the fear of accessing a service and feeling discriminated or oppressed, especially as for some a fear of racism can act as a barrier to accessing services and seeking advice about the domestic violence they experience. During the pandemic, PHOEBE continued working throughout the lockdown, mainly online and via the phone, to ensure that during this period, these women needs were still met.

Welfare

As a result of COVID-19 and its repercussions on the BAME community and the many cases coming through our door of survivors that had to flee their homes and start from nothing during this past year or that were made redundant during the pandemic, we desperately needed to continue to extend the wide range of services we already offered, including the welfare support. We needed to continue offering help with food, gas and electricity top ups to support the women from the BAME community to fight the financial struggles they faced during the pandemic.

PHOEBE

Trustees' annual report *(continued)*

Year ended 31 March 2021

At PHOEBE we believe every woman should not struggle to feed her family and should be able to feed themselves and their children. Despite the challenges, throughout the pandemic, PHOEBE offered support, hope and security to those experiencing food poverty through providing fuel top ups and partnering with FIND food bank to provide 59 vulnerable families with food parcels to survive during this challenging period.

ESOL

Language is a barrier to many women we work with as English isn't their first language and as a result, this can lead to miscommunications in practice. This was particularly hard for women during the lockdown period. They did not have the regular drop in sessions where we offered them support in their language and helped them identify and solve their problems. Therefore, PHOEBE offered ESOL classes to our service users to improve their English, which consequently improved their communication skills, employability rates and independence.

Due to the COVID-19 pandemic, the classes had to be delivered online due to lockdown measures and increased risk to our service users, staff and volunteers.

Within the ESOL classes delivered online we offered service users speaking, reading, writing and grammar lessons. We have covered various subjects within the activities delivered including health, jobs, hobbies, transport, sports to improve their language and communication skills.

Counselling service

As well as providing practical urgent support and advocacy services, PHOEBE offered counselling sessions to service users with the aim to support them to heal, to improve their self-esteem and to have support in regaining wellbeing and life balance. Life was extremely stressful during the lockdown and we offered counselling via the telephone and on zoom. PHOEBE addressed the mental health struggles of women with weekly counselling/ life coaching throughout the lockdown virtually.

You can't break me project

The You Can't Break project was developed with the aim to support young women in probation, in particular those who have previously experienced gender-based violence and abuse. PHOEBE has addressed the barriers that ex-offenders experience when attempting to reintegrate into society, including support with their mental health through counselling, legal advice, and support enhancing their skills. This support was offered via the phone and on zoom, where possible. Women were also offered welfare support where they faced financial hardship.

PHOEBE

Trustees' annual report *(continued)*

Year ended 31 March 2021

Financial review

The charity's financial activities for the year are shown in the statement of financial activities within these financial statements. These show principal sources of funds for the domestic violence, self-esteem and ESOL projects, and for student social worker placements. This funding has enabled the charity to successfully operate the projects and provide the services detailed in the trustees report.

Reserves policy

The charity's reserves policy is to maintain reserves at a level adequate to protect its ongoing work. This policy is reviewed annually. The charity aims to hold sufficient reserves to cover three months' running costs plus statutory redundancy costs.

As at the year end date, the unrestricted reserves amounted to £64,394 (2020: deficit of £3,273) which remains to be carried forward. The charity continues to seek additional funding to ensure that it can maintain and extend its vital work.

There are no material uncertainties about the charity's ability to continue.

Plans for future periods

PHOEBE will continue providing domestic violence support, English classes, workshops, counselling, legal advice, and practical support to women, particularly those coming from BAME and migrant communities. We aim for the coming year to increase availability of mental health counselling sessions, and to engage more with the community through outreach work.

Moreover, we will be looking at developing some of our services and making them more available online to account for the new concerns arising due to the COVID-19 pandemic.

PHOEBE

Trustees' annual report *(continued)*

Year ended 31 March 2021

Structure, governance and management

PHOEBE is an unincorporated charity originally established under its constitution on 8 March 2007 as the Zimbabwe Womens' Resource Centre. It became a registered charity (number 1135541) on 15 April 2010 and is governed by its constitution adopted 8 March 2008 and as amended on 2 October 2012 and by its trustees who meet on a regular basis. The current trustees are as stated in the reference and administrative details to these accounts.

Recruitment and appointment of Trustees

The trustees who are also directors of the charitable company are elected at the Annual General Meeting. One third of the directors retire at the Annual General Meeting and are eligible for immediate re-election.

Further trustees may be appointed at any time, at the discretion of the trustees. A new trustee would receive copies of the constitution, the latest annual report and accounts and relevant guidance publications from the Charity Commission.

True and fair override

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Independent examiner reappointment

A resolution to appoint L Thurston FCCA of Lovewell Blake LLP as independent examiner will be proposed at the next Annual General Meeting.

The trustees' annual report was approved on 16/12/2021 and signed on behalf of the board of trustees by:



S Layne (Chair)
Trustee

PHOEBE

Independent examiner's report to the trustees of PHOEBE

Year ended 31 March 2021

I report to the charity trustees on my examination of the financial statements of the charity for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.


I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Your attention is drawn to the fact that the Charity has prepared the accounts (financial statements) in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

 22/12/21

L Thurston FCCA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
First Floor Suite
2 Hillside Business Park
Bury St Edmunds
IP32 7EA

PHOEBE

Statement of financial activities

Year ended 31 March 2021

		Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	122,552	273,710	396,262	79,875
Total income		<u>122,552</u>	<u>273,710</u>	<u>396,262</u>	<u>79,875</u>
Expenditure					
Charitable activities	5	54,885	108,222	163,107	71,467
Total expenditure		<u>54,885</u>	<u>108,222</u>	<u>163,107</u>	<u>71,467</u>
Net income and net movement in funds		<u>67,667</u>	<u>165,488</u>	<u>233,155</u>	<u>8,408</u>
Reconciliation of funds					
Total funds brought forward		(3,273)	14,891	11,618	3,210
Total funds carried forward		<u>64,394</u>	<u>180,379</u>	<u>244,773</u>	<u>11,618</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

PHOEBE

Balance sheet

31 March 2021

		2021		2020 (restated)	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	8		7,643		2,425
Current assets					
Debtors	9	34,903		—	
Cash at bank and in hand		211,872		14,636	
		<u>246,775</u>		<u>14,636</u>	
Creditors: Amounts falling due within one year	10	<u>(9,645)</u>		<u>(5,443)</u>	
Net current assets			237,130		9,193
Total assets less current liabilities			<u>244,773</u>		<u>11,618</u>
Net assets			<u>244,773</u>		<u>11,618</u>
Funds of the charity					
Restricted funds			180,379		14,891
Unrestricted funds			64,394		<u>(3,273)</u>
Total charity funds	11		<u>244,773</u>		<u>11,618</u>

These financial statements were approved by the board of trustees and authorised for issue on 16/12/2021, and are signed on behalf of the board by:

S Layne (Chair)
Trustee



The notes on pages 10 to 18 form part of these financial statements.

PHOEBE

Notes to the financial statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Room 31, 19 Tower Street, Ipswich, Suffolk, IP1 3BE.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

In the previous year the charity prepared its accounts using the receipts and payments basis however this year, as the charity's gross income is more than £250,000, the charity has prepared accounts for the current year using the accruals basis accordingly. The results for the previous year, which are the comparatives shown in these accounts, have been restated so that they are presented on the same basis. The impact of the change in basis on reserves amounted to an increase of £1,299 in unrestricted funds and £Nil in restricted funds.

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

Going concern

The accounts have been prepared on the going concern basis and the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected income and expenditure for the next 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern. The trustees have taken into account the impact of COVID-19 when assessing going concern.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds where necessary are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

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Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Income

All incoming is 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. The following specific policies are applied to particular categories of income:

Voluntary income is received in the way of grants, legacies, donations and gifts and is included in full in the statement of financial activities when receivable. Grants, where entitlement is conditional on the delivery of a specific performance by the charity, are recognised when it is considered probable that the income will be received.

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.

Investment income where necessary consists of bank interest and is accounted for when receivable.

Expenditure

All expenditure is accounted for on an accruals basis as a liability is incurred. Expenditure includes any VAT that cannot be recovered and is reported as part of the expenditure to which it relates.

Cost of raising funds comprise of the costs associated with attracting voluntary income and the cost of trading for fundraising purposes.

Charitable expenditure comprises of those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs are included within charitable expenditure. These are costs associated with the constitutional and statutory requirement of the charity and include the accountants fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of resources.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

PHOEBE

Notes to the financial statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Office Equipment - 25% or 33% Straight Line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

4. Donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations			
Donations	3,034	7,605	10,639
Grants			
Grants receivable	119,518	266,105	385,623
	<u>122,552</u>	<u>273,710</u>	<u>396,262</u>

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Notes to the financial statements *(continued)*

Year ended 31 March 2021

4. Donations and legacies *(continued)*

	Unrestricted Funds	Restricted Funds	Total Funds 2020 <i>(restated)</i> £
	£	£	£
Donations			
Donations	651	624	1,275
Grants			
Grants receivable	4,300	74,300	78,600
	<u>4,951</u>	<u>74,924</u>	<u>79,875</u>

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Notes to the financial statements *(continued)*

Year ended 31 March 2021

5. Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Wages and salaries	36,462	56,933	93,395
Telephone	1,017	1,130	2,147
Staff training and welfare	88	950	1,038
Project activity costs and events	6,863	33,356	40,219
Other office costs	725	6,340	7,065
Rent and rates	3,862	2,547	6,409
Insurance	97	419	516
Post and stationery	267	308	575
Small equipment	345	3,934	4,279
Support costs	5,159	2,305	7,464
	<u>54,885</u>	<u>108,222</u>	<u>163,107</u>

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
<i>(restated)</i>			
Wages and salaries	(1,477)	19,828	18,351
Telephone	128	2,770	2,898
Project activity costs and events	1,266	40,669	41,935
Other office costs	1,020	459	1,479
Rent and rates	1,500	1,500	3,000
Insurance	475	—	475
Post and stationery	208	85	293
Small equipment	(1,044)	1,515	471
Support costs	1,125	1,440	2,565
	<u>3,201</u>	<u>68,266</u>	<u>71,467</u>

Analysis of support costs

	2021 £	2020 £
Independent examiners fee	3,600	1,110
Legal and professional	2,132	360
Depreciation	1,732	1,095
	<u>7,464</u>	<u>2,565</u>

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Notes to the financial statements (continued)

Year ended 31 March 2021

6. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	85,831	18,019
Social security	6,700	—
Pension	864	332
	<u>93,395</u>	<u>18,351</u>

The average head count of employees during the year was 5 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

7. Trustee remuneration and expenses

The key management personnel of the charity comprise the trustees and the charity manager. The total amount of employee benefits (including employer pension contributions) received in respect of key management personnel for non trustee related services amounted £36,957 (2020: £12,988). Trustees were reimbursed expenses amounting to £60 (2020: £Nil) during the year.

8. Tangible fixed assets

	Office Equipment £
Cost	
At 1 April 2020 (as restated)	9,822
Additions	6,950
At 31 March 2021	<u>16,772</u>
Depreciation	
At 1 April 2020	7,397
Charge for the year	1,732
At 31 March 2021	<u>9,129</u>
Carrying amount	
At 31 March 2021	<u>7,643</u>
At 31 March 2020	<u>2,425</u>

9. Debtors

	2021 £	2020 (restated) £
Prepayments and accrued income	34,750	—
Other debtors	153	—
	<u>34,903</u>	<u>—</u>

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Notes to the financial statements *(continued)*

Year ended 31 March 2021

10. Creditors: Amounts falling due within one year

	2021	2020 <i>(restated)</i>
	£	£
Accruals and deferred income	3,420	1,375
Social security and other taxes	286	1,279
Wages payable	5,939	2,039
Other creditors	—	750
	<u>9,645</u>	<u>5,443</u>

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Notes to the financial statements *(continued)*

Year ended 31 March 2021

11. Analysis of charitable funds

Year ended 31 March 2021

	1 Apr 2020 £	Income £	Expenditure £	Transfers £	31 Mar 2021 £
Restricted funds					
Domestic violence project	5,193	195,430	(59,364)	–	141,259
Self esteem project	16,547	42,475	(21,304)	–	37,718
ESOL project	3,198	3,040	(3,167)	–	3,071
PHOEBE Zimbabwe	(10,047)	32,765	(24,387)	–	(1,669)
	<u>14,891</u>	<u>273,710</u>	<u>(108,222)</u>	<u>–</u>	<u>180,379</u>
Unrestricted funds					
General funds	(3,273)	122,552	(54,885)	–	64,394
Total funds	<u>11,618</u>	<u>396,262</u>	<u>(163,107)</u>	<u>–</u>	<u>244,773</u>

Year ended 31 March 2020

	1 Apr 2019 £	Income £	Expenditure £	Transfers £	31 Mar 2020 £
<i>(restated)</i>					
Restricted funds					
Domestic violence project	2,037	21,449	(18,293)	–	5,193
Self esteem project	2,278	34,187	(19,918)	–	16,547
ESOL project	2,857	1,165	(824)	–	3,198
PHOEBE Zimbabwe	1,061	18,123	(29,231)	–	(10,047)
	<u>8,233</u>	<u>74,924</u>	<u>(68,266)</u>	<u>–</u>	<u>14,891</u>
Unrestricted funds					
General funds	(5,023)	4,951	(3,201)	–	(3,273)
Total funds	<u>3,210</u>	<u>79,875</u>	<u>(71,467)</u>	<u>–</u>	<u>11,618</u>

Purpose of restricted funds

Domestic violence project - This represents funding towards women of the BAME community fleeing domestic violence.

Self esteem project - This represents funding towards self-esteem workshops to young girls in schools and the local community.

ESOL project - This represents funding towards women who come into this country wishing to adapt and be actively involved in the local community and wider social groups. Those who do not speak

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Notes to the financial statements *(continued)*

Year ended 31 March 2021

English have limited access to education, work in low paid, physically demanding jobs, and present a high risk of becoming victims of misinformation, exploitation, abuse, and modern slavery.

PHOEBE Zimbabwe - This represents funding towards women and girls facing issues such as domestic violence and mental health, primarily from black and minority ethnic communities in Zimbabwe.

12. Analysis of net assets between funds

Year ended 31 March 2021

	Fixed Assets £	Net current assets £	Total £
Restricted funds	6,281	174,098	180,379
Unrestricted funds	1,362	63,032	64,394
	<u>7,643</u>	<u>237,130</u>	<u>244,773</u>

Year ended 31 March 2020

	Fixed Assets £	Net current assets £	Total £
Restricted funds	1,775	13,116	14,891
Unrestricted funds	650	(3,923)	(3,273)
	<u>2,425</u>	<u>9,193</u>	<u>11,618</u>

13. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2021 £	2020 (restated) £
Not later than 1 year	<u>3,000</u>	<u>3,000</u>

14. Related parties

During the year the charity incurred costs of £24,387 (2020: £29,231) received income of £32,765 (2020: £18,123) and made net receipts after payments of £8,378 (2020: net payments after receipts £11,108) from PHOEBE Zimbabwe, a related party charity which has an independent trustee board but has key management personnel in common with PHOEBE. At the year end there as a deficit of £1,3669 (2020: £10,047) in the restricted fund which relates to PHEOBE Zimbabwe.