

Centre for the Advancement of Development and Human Rights

CAD-HR

**FOURTH ANNUAL IMPACT
REPORT
AND
FINANCIAL STATEMENTS 2022 -
2023**

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SECTION I

INTRODUCTION

Message from the Chair



Centre for the Advancement of Development and Human Rights (CAD-HR) is a modern and innovative organisation that provides free legal services and economic empowerment support to migrant and deprived communities across the UK.

Our previous annual reports focused on the building blocks of CAD-HR over the past four years. However, this year, our annual report will focus on a single project that has brought together the four key areas of our work into a one stop Hub.

I am delighted to report that 2023 had been an incredibly successful year for CAD-HR and MRU Community. We kicked-off 2023 with a successful bid at the Greater London Authority (GLA) Poverty Prevention Challenge 2022/23. We became 1 of 8 Innovators selected by the GLA to reduce poverty and promote inclusion across London.

Our idea was to reduce poverty and promote inclusion by addressing the root causes of poverty, deprivation, and exclusion while at the same time providing tailored support to those who needed it. This idea then became the MRU Community Health and Wellbeing Hub. The Hub is divided into physical and mental health support, economic wellbeing, social wellbeing, and legal wellbeing.

With the support of the GLA and Allia we developed this concept further and are now effectively providing services that are uplifting many deprived communities from poverty and deprivation across London. We are incredibly grateful for the support we received from the GLA and Allia Teams and a particular thanks and appreciation to Ahmad Bismillah at the GLA and Kathryn Ore at Allia for their relentless support and guidance throughout.

Askia Warne
Chair
CAD-HR

SECTION II STRATEGIC REPORT

MRU Community Health and Wellbeing Hub (The Hub)

Physical and Mental Health Support

One year on since its inception, the Hub has made tremendous progress in delivering vital health, wellbeing, and economic empowerment support services to beneficiaries across the UK. It has supported people living with long-term illnesses such as cancer and diabetes, people struggling with overweight and obesity, people living in social isolation and loneliness, victims of modern slavery in all its forms, and people suffering from mental health issues stemming from domestic abuse, lack of immigration status, other traumatic events including tragic loss of loved ones. Through our partner organisations whom we support by providing them with a physical space to provide their services, free admin and management support, resources, and the tools they need to support people the issues outlined above, we have been able to reach a much wider section of unreachable and underserved communities struggling with multiple challenges.

The Hub operates a triage system through which beneficiaries are provided with tailored support. The Hub is accessed by walking-in, phoning, or online. Services users can self-refer or be referred by our partner organisations. Once a service user accesses the Hub by any one of the above entry points, a meeting of the core organisations that provides physical and mental health support is called and representatives of the core organisations will attend the meeting in-person or sometimes virtually. During this meeting, representatives of the core organisations will have an informal chat with the service user to understand the problem better so that support is tailored to the need of the service user. At this initial stage no data or details are taken from the service user as the idea is to encourage the service user to be as open as possible and to participate effectively in the discussions.

After gathering sufficient information from the service user through the informal discussions, the organisations that are deemed suitable to support the service user will have a separate meeting and develop a support strategy. Once this has been developed and agreed upon, the service user will be invited into another meeting and each organisation will explain the nature of the support they will provide, the manner in which the support is provided and how long and whether the service user will be further referred to other organisations for specialised support. This approach has received excellent feedback from service users. We will continue to develop it as we scale the project across the UK.

Economic Wellbeing

The Economic Wellbeing department of the Hub is one of our poverty prevention and resilience building measures. We started delivering services in this department by targeting to support 350 uneducated and unemployed women mainly from French-speaking West African countries living in the UK. We met these women through our 2022 winter cost-of-living crisis support. Following the food and financial support we provided them to help them get through the winter, we discovered that most of them also wanted to become Ofsted registered Childminders but lack the education, skills, and resources to achieve this dream.

After several consultations and information sessions, we agreed to work towards helping 150 of the 350 women to become Ofsted registered Childminders in our first 12 months and then 100 each year until we reach our 350 target. Due to religious, cultural barriers, and difficulty

in finding the right funding to train these women on Level 2 Certificate on Childcare and Young People Course, we spent £36,000 in training 20 of the 150 women we are targeting to train in our first 12 months and 6 months in preparatory work. Training a further 130 would cost us about £230,000 – which we believe is not sustainable and not efficient.

We have therefore partnered with teachers and educators from the West African community so that we can internalise the training of the women. We believe this partnership will enable us to establish a training centre and get funding for skilling and up-skilling through the Adult Education Budget Fund. The partnership will also enable us to train other people in other sectors outside or beyond early years. We are eager to see and share our experience in this approach we have taken.

Social Wellbeing

In our first year delivering services through the Hub, we discovered a new wave of people with multiple vulnerabilities added to other existing vulnerabilities found among migrant and deprived communities. We discovered a very large number of over 65-year-old women mainly from West Africa who were brought into the UK by their children or relatives to help them with childminding. After 20 years or more and when it became clear that their services are no longer required, these older women are then asked out of the homes they have been living since they entered the UK. They are effectively made homeless at a time they have no strength left and no capacity to understand the system or regularise their immigration status.

Through the Social Wellbeing department, we've been able to assist over 100 over 65-year-old women found in the situation described above to regularise their immigration status, provide them with decent accommodation, and financial support to help them live a dignified life. As the time it takes to regularise the immigration status of long-term overstayers is almost 2 years, we have put in place what we call a "Community Safety Net." This Community Safety Net consist of accommodation, food, and financial support to over 60-year-olds living in the UK without a valid immigration status. We are working on a partnership with CashPerks to facilitate financial payments to people without bank accounts. We are also working on convincing voluntary organisations within the West African community to donate a percentage of their annual income to this Safety Net.

Legal Wellbeing

We made MRU Community Legal Service Centre part of the Hub to help with the legal issues entangled with the other issues that our service users are facing. The aim is to provide rounded support services without the need to make further referrals or outsourcing. This has worked very well and feedback from service users revealed that our service users like the fact that they can access all their support services in one place.

We are in the process of registering with the Office of Immigration Service Commission (OISC) and train as many immigration advisers as possible. We are also planning to train mobile "Community Lawyers" who would go round the communities and support residents with various legal issues.

SECTION III IMPACT REPORT

Our MRU Community Health and Wellbeing Hub project benefited **12,552** people in **2023**. This is a **6% increase** from our activities in **2022**.

Our in Words and Figures

Physical and Mental Health Support				
Issue	Mode of Access	Number of People	Support Provided	Outcome
Modern Slavery	Community Referral	43	We work with Women’s Health Advocacy Network (WHAN) to get Modern Slavery recognition from the Home Office with all the support they are entitled to once recognised. The recognition also came with an immigration status and access to public funds. WHAN is a UK-registered charity supporting victims of modern slavery and women who have or are experiencing traumatic and domestic abuse from family members of outsiders.	Most victims have been recognised as modern slaves and receiving support. Some are awaiting recognition decisions.
Domestic Abuse	Community Referral	31	We work with WHAN to support the women referred to us who are experiencing domestic abuse. We provide legal support in the area of housing, employment, and immigration status.	Most victims have been rehoused and other are waiting to be rehoused.
Obesity/Overweight	Self-Referral	42	We refer people with obesity or overweight problems to Count Down Community Health and Wellbeing Network (Count Down) for further support. Count Down is a UK-registered charity providing free exercise classes to Southwark residents.	All are receiving support from partner organisations.

Long-term Illness	Self and Community Referrals	17	We refer people with long-term illness to Count Down to help with the physical exercise element of their support. We also refer them to The HealthShow Partnership, an organisation specialised in supporting people with long-term illnesses. The founder is a manager at a Hospice with over 20 years' experience in supporting people with long-term illnesses.	All are receiving support from partner organisations.
Social Isolation and Loneliness	Community Referral	26	We refer all people with loneliness and social isolation problems to Family United and Unity for Humanity. Both organisations are registered charities in the UK and provide support to people living in social isolation or loneliness. The range of support provided include cleaning in and around houses, shopping, appointments, and social events.	All are receiving support from partner organisations.
Mental Health	Self and Community Referrals	19	We partnered with MatchingMind a digital platform that provides peer-to-peer and other specialised mental health support run by experienced psychologists. We created an account with them and pay in advance for sessions so that any person referred to them would not have to worry about paying.	All are receiving support from partner organisations.
Tragic Loss	Community Referral	9	We have few community members who have lost their loved ones in hospitals and mental homes detained under the Menta Health Act and felt that the hospital or mental home authorities are responsible for the deaths of their loved ones. We have intervened in 9 cases and in all cases, we got the families the answers and support they sought.	All are receiving support from partner organisations.
Total		187		

Social Wellbeing				
Issue	Mode of Access	Number of People	Support Provided	Outcome
No Recourse to Public Funds (NRPF)	Community Referral	894	Most of the immigration cases we receive are tied up with the no recourse to public funds policy. This include families under the private life route to settlement, asylum, and failed asylum claimants, and overstayers or undocumented migrants. In most cases, we succeed in our request to remove the NRPF condition and support the individuals or families to access public funds.	Majority now have valid immigration status and have recourse to public funds. Some are waiting for decisions.
Social Isolation and Loneliness	Community Referral	723	We refer all people with loneliness and social isolation problems to Family United and Unity for Humanity. Both organisations are registered charities in the UK and provide support to people living in social isolation or loneliness. The range of support provided include cleaning in and around houses, shopping, appointments, and social events.	All are receiving support from partner organisations.
Total		1,617		
Economic Wellbeing				
Issue	Mode of Access	Number of People	Support Provided	Outcome
Employability	Self-Referral	653	This year, we supported 653 unemployed people to get jobs by helping them develop their CVs, making job applications, interview skills, and skills training including digital skills. We also started training 150 uneducated and unemployed women from French-speaking countries to become Ofsted registered childminders.	All are receiving training and support to be gainfully employed.
Total		653		

Legal Wellbeing				
Issue	Mode of Access	Number of People	Support Provided	Outcome
Immigration	Self-Referral	5,779	This year, we submitted 5,779 applications to the Home Office for leave to remain under private life, citizenship, asylum claims, fresh claims, and discretionary leave outside the immigration rules. Most of our applications were successful.	98% of all applications are successful and 2% are waiting decisions.
Housing	Self-Referral	2,631	After immigration, housing issues, including homelessness, overcrowding, disrepair, and unsanitary housing forms the second major part of our work. This is also the area that our success rate is the lowest as it is difficult to get families from Band 3 or C to Band 1 or A. most cases drag on for several years.	Local authorities have been very slow in dealing with issues. The success rate is below 50%.
Employment	Self-Referral	347	We supported beneficiaries with employment related complaints/grievances, occupational health issues, early retirement, flexible hours, reasonable adjustments, and unfair dismissal cases. Our success rate under this item is very high and more than 98% of all our interventions were resolved out of court.	All referred cases have been successful at the Employment tribunal.
Family	Self-Referral	556	Our accredited mediators assisted families with divorce, childcare arrangements, custody, social service issues, non-molestation orders, and domestic abuse.	Most cases are resolved through mediation.
Other (Civil or Commercial)	Self-Referral	782	Other civil or commercial legal issues that we help resolve include consumer rights in defective products, returning or exchanging goods, medical negligence, private hire driving licences involving the suspension of licensing by TFL and Uber, hire purchase early termination agreements, etc.	Most cases are resolved at the pre-action protocol stage.
Total		10,095		

MRU COMMUNITY



MRU COMMUNITY **CAD-HR**

MRU COMMUNITY CHILDMINDERS ASSOCIATION

A CAD-HR and MRU Community Economic Wellbeing and Empowerment Program

Children's Safety is our Priority

We stand together and support each other for economic empowerment and resilience through childminding

FOR MORE INFO
Email: admin@mrusocialcommunity
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Twitter: @mrucommunity

CHILD MINDERS ASSOCIATION



MRU Community

MRU COMMUNITY



How we raised and spent the funds we were given

Income

The majority of our income comes from financial and in-kind contributions from the Trustees of CAD-HR. We receive more in-kind support than financial support. Our figures are therefore made up of in-kind support valued in monetary terms. This is how we calculate the annual income and expenditure of the organisation. The rationale is that if we didn't receive the in-kind contribution from our valued supporters, we would have been obliged to pay for it. The fact that we are receiving it free of charge does not reduce its quality and value. Our beneficiaries receive quality legal and other services for free because our experienced professionals agree to support our work by providing their services for free.

In **2023**, we received **£20,000** from the GLA for both stages of the 2023 Poverty Prevention Challenge. We also received 12 months support in the form of workshops that helped us shape our work and maximise the impact of our work across London.

How was your money spent

We spend all the income and in-kind support we receive on the activities of CAD-HR. In 2023, we spent all our income and resources in establishing the MRU Community Health and Wellbeing Hub and providing rounded and seamless services to beneficiaries across London and other parts of the UK.

THANK YOU TO OUR SUPPORTERS

We wish to express our profound gratitude and thanks to the GLA, MRU Community, and all those who have been our strongest and most committed supporters. Without your support, our journey would have been significantly different, and we do not think that we would have been able to make the differences and impacts that we are currently making.

We also want to thank MRU Corporation, a local business that has been our strongest and highly committed supporter and enabler since our inception. Its financial and in-kind contributions has enabled us to design, develop, and implement our innovative projects.

Beneficiaries who have received support from our services and felt the impact of our interventions directly have asked us to share their genuine and profound thanks and appreciations with those who made it possible. We therefore say **Thank You** to the donors who have chosen to support our work for your continued support without which it would have been extremely difficult for us to continue delivering our services.

Individuals, organisations, agencies, community groups and religious places of worship have also helped those in need to access our services through referrals. In addition, our work is strengthened by our partnership and collaborative work with voluntary organisations within the MRU Community which we now know as the MRU Social Community. We wish to say here that we have enjoyed working collaboratively with you and we pray that our relationship continue to grow from strength to strength.

Together, we will continue changing the landscape and transforming deprived communities into strong and vibrant communities. Together, our creative thinking, passion, and determination to succeed has enabled us to change the way voluntary organisations think and work together and we will continue building on our success and innovate as we progress.

Once again, we say thank you to all our supporters and our profound gratitude goes to our partner organisations.

Plans for the Future

It remains our firm commitment to promote development and human rights and we therefore strive relentlessly to provide the tools, resources, and support systems needed for our beneficiaries to be economically independent, socially included, and are thriving in society. Our funders and supporters can be confident that their donations and in-kind contributions are targeted to and reach the individuals and communities they desire to support through our intervention. All donations and in-kind contributions received in 2022 was used to fund our community development and human rights advancement projects.

The implementation of MRU Community Health and Wellbeing Hub has helped a rapidly increasing number of migrant and deprived communities across the UK who for various reasons could not access widely available mainstream support services to access services that are tailored to their needs. As we continue to scale our activities to other parts of the UK through our digital platform, the impact of our services will be deeper and wider.

Since our establishment, we have rigorously ensured that community development and human rights advancement continue to be the driving force of our interventions. Our approach is innovative and unique and is admired by many organisations and businesses across the world. We will continue to work with in-house and independent scholars, experts, and practitioners to continue innovating and improving our community advancement approaches which are rooted in our *raison d'être* and relevant to the current situation and circumstances of our beneficiaries.

We will continue our constant and ongoing engagement with the communities we work with, raise awareness, educate, and inform about our community development and human rights advancement programmes across the country, providing online resources, consultations services and webinars. We will also work with a range of networks and organisations to spread knowledge about our work even further.

We expect our income stream to increase in 2024 as supporters have seen the impact of our work on the lives and livelihood of the communities that we support and our innovative approaches to improving the financial and social stability and security of our beneficiaries. Our flexible recruitment and staff engagement has made us very efficient and enabled us to do more with very little. As a result, of this efficient way of delivering our services we save more money and use the saved funds to design, develop, and implement more innovative projects.

SECTION IV HOW WE OPERATE

Our People

We seek to maximise the potential of all workers associated with CAD-HR and we cultivate high levels of staff engagement. We do this through:

Employee Engagement Surveys

Our staff and associates participate in quarterly staff engagement survey, giving helpful feedback on what it is like to work at and with CAD-HR. During 2022 over 94% of participating staff said that our mission inspire and empower them. In addition, staff and associates meet regularly to discuss ideas and provide feedback.

Safeguarding

We expect all staff and associates, volunteers, partners, interns, and consultants to conduct themselves in a way that preserves the dignity and respect of every individual. We have a Code of Conduct that reflects this. We have zero tolerance for harassment, bullying or exploitation in any form.

Equal Opportunities and Diversity

We have an Equality and Diversity policy in place to ensure we give prospective staff and associates, existing staff and associates and volunteers equal opportunities to succeed. We engage the best person we can find for the role, ensuring they have the right skills, knowledge, and experience to help us achieve our mission. We encourage staff and associates to develop within CAD-HR to match their circumstances and aspirations wherever possible.

Employee' Remuneration

The Board of Trustees determines the salary of the Executive Director. The Executive Director proposes the salaries of key management personnel to the Board, which approves/amends as appropriate. In 2023, the key management personnel comprised the Executive Director, MRU Social and Economic Community Co-ordinator, MRU Community Health and Wellbeing Co-ordinator, and Project and Community Engagement Manager.

The Executive Director and the key management personnel agree the salaries of all other staff and associate. We set and review salaries based on a combination of benchmarking, seniority of the role, experience, and CAD-HR's overall budget. For 2023, we also took into account the personal circumstances of the staff or associate, the current financial, high price, and costs of living crisis. We review salaries in April each year, with any changes effective from the following month.

Use of Volunteers

Volunteers are a valued resource in our work. In 2023, we had over 37 professionals and students volunteering for us from time to time. These include experienced legal practitioners, development practitioners, and students from the US through our partnership with CAPA a Study Abroad Institution, from EU, and other parts of the world.

Volunteers have been involved in four key areas, (i) contributing professional services, (ii) business and management support, (iii) organising fundraising events, and (iv) designing, developing, and implementing projects. In 2023, nearly 40 professionals with the legal service sector, finance, human resources, and management contributed their time and professional services on a pro bono or reduced cost basis. The value of their services given in kind amounted to **£271,434**.

During the year, we had about 37 experienced legal practitioners each contributing 16 hours a week for over 50 weeks. Additionally, we also benefited from 14 experienced development practitioners. Volunteers are supported and trained in their roles by employees and given assistance where required. Additionally, experienced professional volunteers were also used as consultants to provide legal and technical services that would have been outsourced to various firms.

We have supporters across the UK who help communicate our work. Volunteers across the UK help spread the message both online and offline about the impact we are making in the lives of our beneficiaries, so an increasing number of people know about the work we do and why we exist. Message about our work has been spread through various channels including all social media platforms, online channels, at religious places of worship, community centres by distributing leaflets, flyers, workshops, conferences, seminars, and sponsoring local community events. We are thankful to have reached this far and for this level of support from our volunteers, supporters, and beneficiaries in achieving our vision.

How we Manage our Funds and Resources

Principal Risks and Uncertainties

Every year, CAD-HR review its risk management process and we confirm that we have reviewed our risk management process for this year as well. The board of Trustees have the responsibility of looking at our risk management process and agree on which areas need improving. We confirm that this was done in mid-November 2023 and recommendations for improvement include improving our strategic risk register which was developed in 2021 which detailed the external risks we face, and which are identified as important but outside our control. We confirm that we have responded to these recommendations and have put in place effective measures that will mitigate their impact on our organisation and beneficiaries.

Risks associated with our work and projects will be continued to be monitored and managed through our operational risk register. These risks are overseen by the relevant staff members and the Head of our Finance Committee. The next stage of our improvement is to improve the risk appetite section of our risk policy and to enhance the assurance framework to ensure that internal controls are working properly which is overseen by the Finance Committee which provides regular updates to the Board on the outcome of these. The Trustees assess all major risks to which the charity is exposed and review the systems and procedures established to manage those risks. The most significant risks are:

External Influence

A decline in funding and donations due to external influences such as the current economic crisis including inflation, high energy costs, high price crisis, and other resultant economic downturn, which increases our risk of financial instability and could impact the security of our funding streams.

This risk is mitigated through a diverse funding base and an increased focus on building and strengthening the MRU Community and strengthening our partnership with MRU Corporation and working with the thriving MRU Social Community and the business community to increase and expand on our fundraising activities. The Board of Trustees are also working on identifying innovative sources of funding that would give the charity financial security and stability. Further, we have significantly reduced the amount of funds spent on running costs and working on developing sustainable funding streams through our partnership with MRU Corporation and other local businesses within the MRU Community.

Data Breach

Loss of data through breach, cyber-attack, server failure or human error cyber-attack is now one of the largest concerns of organisations. Despite adoption of all recommended protections and processes the changing nature of cyber-attacks means that there will still be a risk, which we will be unable to completely mitigate or manage. A data breach or cyber security incident could result in legal, contractual and/or regulatory consequences, as well as reputational damage.

This risk is mitigated through having a dedicated IT supplier who ensure that we have strong IT systems in place, Firewall and antivirus software installed, software and operating systems regularly updated with security patches and our database, network and email all hosted securely in the cloud and backed up daily. We have clear Data Protection, Data Breach, and IT policies which staff and associates are regularly reminded of, and all staff and associates receive online GDPR training annually. Additionally, we have cyber security insurance in place to mitigate the impact of the risk and to insure us against an unfortunate and unforeseen breach. Further, management actions have been agreed which include improving the assurance process to ensure compliance with policies, a planned upgrade to SharePoint that enable the whole network to be located offsite and therefore more secure, and a review of our business continuation and response plan in the event of a data breach or cyber-attack.

Demonstration Impact

In our three years of operation, our community development and human rights advancement projects were geared towards working to empower and strengthen communities from Black, Asian, and Minority Ethnic (BAME) groups through the provision of free administrative and management support and legal services. We acknowledge that it is always challenging for us to demonstrate impact due to the size of the beneficiary community that we chose to work with. This resulted in key funders doubting how we can show that our work is making the impact that it is supposed to make. This risk has made it a bit more difficult for us to access the funding we need to continue delivering our services and increase our risk of financial instability.

This risk has been mitigated by redefining our beneficiary community and narrowing the scope of the number of beneficiaries we were targeting. We resulted in creating the MRU Community in the UK consisting of individuals, businesses, and voluntary organisations from the Manor River Union (MRU) region in West Africa which includes Sierra Leone, guinea, Liberia, and Ivory Coast. Having narrowed our focus in terms of the size of our beneficiaries, we were able to obtain information from the Office of national Statistics (ONS) that this community is now over **67,000** persons living in the UK currently.

With this information, we can undertake further studies to deepen our understanding of the needs of this community so as to better serve them. We will work with innovative institutions

like IpsomORI to learn more about this community. It is now easier for us to measure our impact, collect evidence, and conduct further research on any issues we intend to address.

Reputational

Media or other organisations publish high critical, slanderous and/or inflammatory opinions on the work of charities. This could result in a loss of reputation for excellence, quality of work and confidence on CAD-HR. This risk is mitigated through policy initiatives grounded in and supported by our impact reports and testimonies from our beneficiaries aligned with our strategic aims, ongoing discussions with the Executive Director, the Board of trustees, and key stakeholders of the MRU Community for the duration of our operations. We will strengthen our community engagement and make it easier for beneficiaries and stakeholders to be able to express their views about our operations freely. We will continue to maintain and further strengthen our relationship with the community that we work with and organise regular townhall meetings to allow members of the public to engage with us constructively.

Financial

The risk of insufficient generation of funds to cover the cost of implementing our projects, as well as the core costs of the organisation. This would affect our ability to grow and meet the needs of our beneficiaries. This risk is being mitigated by ensuring that we diversify our fundraising activities to fully cover the direct costs of running the organisation as well as implementing our projects. Since its establishment funds to cover core costs of operations and the cost of raising funds have been provided personally by the Trustees and MRU Corporation. However, the recent progress that we have made in the community has enabled us to raise more funds from the community. The organisation's strategy and its key elements such as budgetary review, cash resources, and cash flows are subject to regular management and Board review, supported by operational updates and key operational metrics.

People

The risk of losing valuable staff members who has extensive experience in running CAD-HR. this could result in failure to attract, motivate, and retain the most talented colleagues and failure to develop the required culture, leadership, and behaviours to achieve our objectives. This risk is being mitigated with the continued development of all staff and associates at all levels, and with staff and associates engagement policies and processes to attract and retain the best people. The right people are our most valuable asset. We continue to manage and consider diversity and inclusion as well as colleague engagement. We provide ongoing opportunities for personal and professional development. We have put in place staff training, with the team responsible for learning and development.

Serious Incidents

The risk of incidents that damage reputation and/or negatively impact operations including suppliers, beneficiaries, and GDPR breaches. This risk is being mitigated by ensuring that we have a robust serious incident policy in place, that staff, associates, and Trustees have been trained on adhering to the policy, and that GDPR-compliant systems in place which are well above the minimum standard required. In addition, beneficiaries are carefully assessed to ensure eligibility and likely impact, with Board involvement where necessary.

Our approach to operations

We made continuous improvement in the use of Customer relationship Management (CRM) system for beneficiaries and service users records. We also further embedded the safety of our accounting system with Accounting IQ.

Safeguarding

The risk that people who encounter CAD-HR are not protected from harm. This risk is being mitigated by ensuring CAD-HR has safeguarding policy and training rolled out for staff, associates, and Trustees, a policy which ensures reinforcement of good culture and good practice. We will continue to provide safe places, encourage the confidence to report any issue, and take consistent action. Trustees continue to ensure that these and other risks are managed appropriately. Trustees review systems and procedures for risk management throughout the year.

General Data Protection Regulation

The General Data Protection Regulation (GDPR) became law in May 2018. The regulation sets out the responsibilities all organisations have in relation to the personal data that they collect and hold and is designed to enhance the rights of individuals in controlling their own personal data. We take privacy seriously and we are committed to protecting personal data, and to ensuring that we are compliant with the changes introduced by the GDPR. We have put in place policies and procedures to comply with GDPR in the areas of data protection policies, data mapping, data retention and cleansing, data processing and supporter data privacy, consent, and preference management. We consider that every member of staff has a role to play, and we have regular training to ensure we are all familiar and compliant with the new requirements.

Our approach to public fundraising

A significant proportion of our funds come from the public, and our aim is to ensure we do this in both a respectful and compelling way that is consistent with our values. We support measures that will improve public trust and support for the sector. We are registered with the Fundraising Regulator and pay the annual levy required. We will work diligently to comply with the Code of Fundraising practice. The Development Manager manages all income-generating activities, guided, and monitored by the Director, with overall oversight by the members of the Board. Our staff, associates, and consultants carry out fundraising activities for the charity. In 2018, 2019, 2020, 2021, 2022, and 2023 we did not use professional fundraisers or have any commercial participants.

We have set standards for the operation and management of our fundraising activities. We engage with our local community groups and collaborate with them to organise fundraising activities. We consider that our processes and controls ensure that vulnerable people and other members of the public are protected from any unreasonable intrusion on a person's privacy and that no fundraising activities would be unreasonably persistent or place undue pressure on a person to give money or other property. We actively encourage supporters to contact us with any feedback.

How we are governed

The Board of Trustees governs the organisation in line with its Constitution, vision, mission, values, aims and charitable objectives and provide overall policy direction. The Board is responsible for compliance with the legal and statutory requirement of CAD-HR.

CAD-HR's Board of Trustees is currently made up of three elected Trustees, four advisers from the MRU Community, and four experienced professional advisers from the International Development Practice sector. There are also various standing and ad hoc committees with the Board including, the Finance Committee, the Audit and Compliance Committee, the Project Development and Management Committee, the Community Engagement Committee, and the Events and Fundraising Committee. In total, there are 12 members that sit at the Board of CAD-HR. the Board meets at a minimum four times a year. The Finance and Audit Committee promotes and safeguards the highest standards of integrity, financial reporting, and internal control. It also oversees the organisation's risk management process, and any capital spend projects.

The Executive Director and employees make operational decisions and run the charity. The Executive Director or Line Manager, as appropriate, sets and agrees objectives with employees to ensure that the strategic objectives of the charity are being met. The Executive Director or Line Manager, as appropriate, also ensure staff and associates who have direct contact with beneficiaries are regularly supported, trained, and assessed to ensure their communication is in line with the charity's values.

Organisational Purpose: Public Benefit

The Trustees confirm that they have complied with their duty under the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit. The Trustees consider these when reviewing the aims and objectives of CAD-HR, and in planning activities for the future. the Trustees consider that the aims and activities of the charity are exclusively for public benefit. The trustees confirm that the aims of the Charity continue to be charitable and that the work of the charity is in line with its objectives, that the aims and the work done give identifiable benefits to the charitable sector and both directly and indirectly to individuals in need, that the benefits are for the public and are not unreasonably restricted in any way, and that there is no detriment or harm arising from any of the activities of the charity.

Board Effectiveness

Trustees are recruited based on relevant expertise, skills, experience, and qualifications, and on alignment of their values with CAD-HR's values. Before appointment, potential Trustees meet with the Chair of the Board and the executive Director. They are then invited to attend a Trustee meeting as an observer. After this, they are invited to act as an Adviser to the Board for six months and after this process, the Board decides whether to recruit the trustee. Once recruited, the Trustee is properly inducted into the organisation and training and support provide on an ongoing basis. The number of trustees is within the range recommended by the Governance Code. The profile of trustees is broadly representative of the people the charity work with and support. Our trustees undergo a comprehensive induction programme and are offered training and development opportunities throughout their Trusteeship. We have undertaken a skills audit of all trustees and intend to continue this practice.

Openness and Accountability

We make our charity's impact accessible to donors and stakeholders through our website and update it on an ongoing basis. We regularly share stories of our beneficiaries on our website and in external messaging. We fully disclose details of our Trustees and their biographies on our website. We have a disclosure policy in place, detailing what information we hold and how we process it, to provide confidence that we are securely handling private and often sensitive beneficiary and donor data.

Integrity

CAD-HR's Board of trustees has established a solid foundation in governance in which all Trustees are clear about their roles and legal responsibilities, are committed to supporting the charity to deliver its object most effectively for its beneficiaries' benefit and contribute to the charity's continued improvement.

We welcome the 2017 Charity Governance Code as a positive step forward for improving governance and excellence in resource management in the sector. The Board has undertaken a thorough review of its current practice compared to that recommended in the Governance Code. Both the Board and the Finance and Audit Committee take feedback on board and regularly implement aspects for improved Governance. The Board will identify further areas for improvement over time. This is part of the continued concern of the Trustees to constantly improve the effectiveness of the organisation. We have serious incidents policy. However, there has not been any serious incident at CAD-HR. We also have a conflict-of-interest policy and detail potential conflicts within this report. In addition, each Trustee confirms annually that they are eligible to hold the position.

Diversity

We recognise the benefits diversity can bring. The charity has an Equality and Diversity policy which extends across the organisation. Trustees and employees are from a range of backgrounds. The majority of employees and all Trustees are from Black African background. We currently have two female and one male Trustee.

Environmental Impact

We are also constantly striving to reduce the charity's impact on the environment. All Board papers are provided online only, all applications are now fully online, and all donor and application records are stored online. We also ensure that all our work including the legal service we provide is done mostly electronically and we have a zero-paper use policy which ensure that we do not print anything.

Reserve Policy

Both the Board and CAD-HR's supporters recognise that the organisation operates in an environment that requires a long-term commitment if it is to achieve its mission. Being a development and human rights advancement organisation, it is the work undertaken by CAD-HR's staff that forms our charitable activities. Therefore, it is the view of the Board that CAD-HR needs a reserves level that will enable it to continue to attract the highest level of expertise and in so doing meet its long-term commitments to its supporters and beneficiaries.

Each year, the Board review the reserves policy, taking into consideration any major risks and the impact these could have on planned income and expenditure. Our current policy is that unrestricted reserves on average are equivalent to at least six months running costs (**£377,000** based on our 2023 budget) are needed if CAD-HR is to deliver on its commitments, meet the long-term expectations of its supporters and beneficiaries and continue to attract the highest level of legal, technical, and developmental expertise with which to do so. It remains extremely important to us to continue growing CAD-HR so that we can keep up with the increasing demands of the work is needed, and we believe we have done this in a sustainable way. Whilst CAD-HR is now in a much stronger financial position, it remains important that we maintain our reserves at the agreed level. We keep a close eye on these and our cash flow throughout the year.

Each year, substantial funds are raised to improve the financial health of the organisation and ensure that sufficient funds are generated beyond the initial reserves level. The charity's total funds at the year-end amounted to **£611,561** of which **£496,561** were unrestricted general funds designated for the MRU Community Health and Wellbeing Hub project. **£74,000** were restricted funds to be used for specific aspects of the above projects as agreed by the donors. This means these funds are not generally available and we will have to seek approval before using the funds in any of the activities of the projects. CAD-HR's Board will continue to review its reserves policy on an annual basis and will keep our investment and treasury management policy under regular review, particularly in the light of reduced funding.

Investment policy and performance

CAD-HR does not hold any investment at the moment. However, we are considering investing with MRU Corporation in 2023. The objective of our intended investment policy is to limit risk as far as is possible while earning such profits as is available on very secure deposits. Accordingly, our investment policy is to invest short-term and long-term deposits and to hold cash only at those banks with a high credit rating.

Going Concern

The Trustees have considered the funding position and risks to which the organisation is exposed. The Trustees have a reasonable expectation that the charity has adequate resources to continue in existence for the foreseeable future. The Trustees believe that there are no material uncertainties which call into question the charity's ability to continue as a going concern. The financial statements have therefore been prepared on the basis that the charity is a going concern.

Plans for the future

The future of CAD-HR is very bright despite the challenges we continue to face. We've made considerable progress on the Health and Wellbeing Hub project. All four departments are currently delivering services at a steady pace. We intend to expand its operations beyond and move some of our service online on the new digital platform we are building.

Our Leadership Team

Board of Trustees	Askia Warne (Chair) Umu Sanu Bah (Treasurer) Hawa Barrie (Secretary)
Executive Director	Askia Warne
Auditor	Rabiatu Niam, Statutory Auditor, LushGardens
Bank	NatWest Bank plc
Charity Number	1178974
Registered Office	2 Danesfield, 220 Albany Road, London, SE5 0AW

Statement of Trustees' Responsibilities

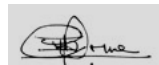
The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Generally Accepted Accounting Practice. Charity law require the Trustees to prepare financial statements for each financial period which give true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period.

In preparing these financial statements, the Trustees are required to, (i) select suitable accounting policies and then apply them consistently, (ii) observe the methods and principles in the Charities SORP, (iii) make judgments and estimates that are reasonable and prudent, (iv) state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and (v) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The financial statements have been prepared under the historical cost convention in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS 102). The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charity Act 2011. 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.

In so far as the Trustees are aware, (i) there is not relevant audit information which the charity's auditors are unaware of, and (ii) the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information. In preparing this report, the Trustees have taken into account all relevant law relating to the preparation of its financial statements.

On behalf of the Board



Askia Warne

SECTION V FINANCIAL STATEMENTS

Our focus on building a modern, innovative, and sustainable organisation began in 2019. In 2020, our annual income reached **£544,125** in our first year of active operation. We saw an unprecedented increase in donations from MRU Community members, grants from grant making trusts, and fundraising activities. This strategy on diversifying our income streams allowed us to increase our staff members to 23 in 2020 with a commensurate increase in the output of work. This increasing production of high-quality work demonstrated to donors and funders that their grants and donations were put to worthwhile use in furthering the objectives of the charity. However, in 2022 we experienced severe draught in grants funding. Our development staff spent significant number of hours preparing funding applications and submitted about 300 funding applications to grant making trusts, local authorities, and government agencies, but none was successful. We also did not receive any feedback from our applications explaining why we were not successful in the applications we made. This had severe impact on staff morale and some staff members had to leave as we decided to move away from grant applications to more sustainable sources of funding.

As a result, we also had to change our recruitment policy and had to revert to engaging staff on consultancy basis which allowed us to pay only for the work we needed to be done. This is not our preferred way of recruiting and employing people. We would have loved to continue employing staff on a permanent basis, paying more than the minimum wage, with all the benefits inherent in employing full-time staff and also give opportunity to young people within our area of operation. However, without support or funding from mainstream funders this is extremely difficult and as a resilient organisation, we had to find ways of surviving and continue to deliver the much-needed services to our beneficiaries. Despite the profound difficulties in accessing mainstream funding, the in-kind contributions we receive from our supporters and the financial contribution from the Trustees of the Charity has kept us going at a steady pace. In 2023, our income which is mostly made up of n-kind contributions is:

£611,561

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Centre for the Advancement of Development and Human Rights (CAD-HR) for the year ended 31 December 2023 which comprise statement of financial activities, balance sheet and statement of cash flows and 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 UK 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, (i) give a true and fair view of the state of the charity's affairs as of 31 December 2022 and of its incoming resources and application of resources for the year that ended, (ii) have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and (iii) have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements 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.

Conclusion relating to going concern

We have nothing to report in respect of the following matter in relation to which the ISAs (UK) require us to report to you where, (i) the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate, or (ii) 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 12 months from the date when the financial statements are authorised for issue.

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 misstatement of the other information, 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 the audit, (i) the information given in the Trustees' Annual Report, for the financial year for which the financial statements are prepared is consistent with the financial statement, and (ii) the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In 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 Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 (as amended) require us to report to you, if in our opinion, (i) adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us, or (ii) the financial statements are not in agreement with the accounting records and returns, or (iii) certain of trustee's remuneration specified by law are not made, or (iv) we have not received all of the information and explanation we require for our audit, or (v) Board Members were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies exemptions in preparing the Trustee's report and from the requirement to prepare a strategic report.

Responsibilities of Board Members

As explained more fully in the statement of Board Member's responsibilities set out in the Trustee's Annual Report, the Board Members, who are also directors of CAD-HR for the purposes of company law and the charity trustees as defined by section 177 of the Charities Act 2011, 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 Board Members determine is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Board Members 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 Board Members either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities Act 2011 and under the Companies Act 2006 and report in accordance with regulations made under those Acts. As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- (i) Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- (ii) The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (iii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.

- (iv) Conclude on the appropriateness of the Trustee's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- (v) Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 44(1)(c) of the Charities Act 2011 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body, for our audit work, for this report or for the opinions we have formed.



Rabiatu Niam

31 December 2023

For and on behalf of

LushGardens Accounting Department

414 Vox Studios, 1-45 Durham Street, London, SE11 5JH

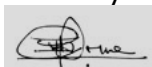
Statement of Financial Activities 2021 - 2022

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
INCOMING RESOURCES						
Incoming resources from generated funds:						
Cash Donations	63,127	20,000	83,127	52,924	27,500	80,424
In-Kind Donations	252,260		252,260	271,434		
Charitable activities						
MRU Social Community	61,395	30,000	91,395	56,851	15,550	72,401
MRU Economic Community	46,567	25,000	71,567	55,307	20,000	75,307
MRU Community Health and Wellbeing	73,212	40,000	113,212	68,545	35,000	103,545
TOTAL INCOMING RESOURCES	496,561	115,000	611,561	505,061	98,050	603,111
RESOURCES EXPENDED						
Raising funds	27,892	-	27,892	29,560	-	29,560
Charitable activities						
MRU Social Community	58,000	11,000	69,000	38,272	10,500	48,772
MRU Economic Community	43,000	16,000	59,000	36,334	15,000	51,334
MRU Community Health and Wellbeing Hub	263,308	16,000	279,308	112,001	15,000	127,001
Leadership and Governance	57,500	31,000	88,500	45,010	30,000	75,010
TOTAL RESOURCES EXPENDED	449,700	74,000	523,700	224,895	70,500	331,677
Net Income/(expenditure)	87,861	-	87,861	243,884	27,550	271,434
Transfer between funds	-	-	-	-	-	-
Net movement in funds	87,861	-	87,861	243,884	27,550	271,434
Reconciliation of funds						
Total funds brought forward	87,861	-	87,861	205,051	-	205,051
Total funds carried forward	122,084	74,000	196,084	122,084	-	122,084

Balance Sheet

	2023 £	2022 £
FIXED ASSETS		
Tangible assets	408,700	331,677
Intangible assets	65,000	271,434
	473,700	603,111
CURRENT ASSETS		
Debtors	-	-
Cash at bank and in hand	137,861	27,550
Deposit accounts	-	-
	137,861	27,550
LIABILITIES		
Creditors: amounts falling due within one year	-	-
TOTAL NET CURRENT ASSETS OR LIABILITIES	87,861	271,434
TOTAL NET ASSETS OR LIABILITIES	523,700	271,434
THE FUNDS OF THE CHARITY		
Unrestricted Funds		
Designated Funds	115,000	2,010
General Funds	63,127	36,334
MRU Social Community Funds	61,395	38,272
MRU Economic Community Funds	46,567	112,001
MRU Community Health and Wellbeing Funds	73,212	45,010
TOTAL FUNDS	359,301	233,627

The financial statements are prepared in accordance with applicable law, approved by the Board on 31 December 2022 and signed on its behalf by:



Askia Warne
Chair of Trustees

Statement of Cash Flow

	2023 £	2022 £
Cash flow from operating activities		
Net cash provided by (used in) operating activities	523,700	331,677
Cash flow from investing activities		
Dividends, interest and rents from investments	-	-
Purchase of property, plant, and equipment	36,500	-
Deposit account greater than 3 months	-	-
Net cash provided by (used in) investing activities	-	-
Cash flow from financing activities		
Repayments of borrowing	-	-
Cash inflows from new borrowing	-	-
Receipt of endowment	-	-
Net cash provided by (used in) financing activities	523,700	603,111
Change in cash and cash equivalent in the reporting period	122,084	205,051
Cash and cash equivalent at the beginning of the reporting period	122,084	205,051
Change in cash and cash equivalent due to exchange rate movements	15,500	-
Cash and cash equivalent at the end of the reporting period	87,861	271,434
A. Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net Income/(expenditure) for the reporting period (as per the statement of financial activities)	611,561	603,111
Adjustments for:		
Depreciation charges	25,500	-
Dividends, interest and rent from investments	-	-
(increase)/decrease in debtors	-	-
Increase/(decrease) in creditors	-	-
Net cash provided by (used in) operating activities	523,700	331,677
B. Analysis of cash equivalents		
Cash at bank and in hand	87,861	36,280
Total cash and cash equivalents	87,861	36,280

Notes to the financial statements

ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

Legal Status

Centre for the Advancement of Development and Human Rights (CAD-HR) is charitable incorporated organisation (CIO), charity registration number **1178974** registered in England and Wales, and accordingly does not have a share capital. Its registered address is 2 Danesfield, 220 Albany Road, London, SE5 0AW.

Basis of preparation

The financial statements are prepared in with Accounting and Reporting by Charities: Statements of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2016).

Centre for the Advancement of Development and Human Rights meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Preparation of the accounts on a going concern basis

After making enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue its activities for the foreseeable future. Awards are given on the basis of secured income. The Trustees are not aware of any material uncertainties about the charity's ability to continue, and accordingly, they continue to adopt the going concern basis in preparing the financial statements as outlined in the Statement of Trustees' Responsibilities on page 31.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, which are described in this note, Trustees are required to make judgement, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 estimates is revised if the revision affects only that period, or in the period of the revision and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets and liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year. In the view of the Trustees the only significant estimations are those linked to the allocation of support costs across our

charitable and non-charitable activities. Allocations of this nature inherently require estimation of time spent on certain activities and other resources use judgements.

Volunteers

Volunteers support the work of Centre for the Advancement of Development and Human Rights in three ways:

Contributing professional services

Professionals contribute their services at a reduced or pro bono rate. This includes financial skills, human resources support and legal services skills.

Volunteer Support Officer

Volunteer Support Officers, both short-term and long-term, have worked with the community in south-east London to provide assistance in the implementation of our projects. Volunteer Support Officers have direct interaction with all our community development projects, and the role is one that provides invaluable experience of being on the front line. Volunteers are supported and trained in their roles by employees and given assistance where required.

Raising Awareness

Volunteers across London help spread the message both online and offline about CAD-HR, so more people know what the organisation does and why it exists. This may involve sharing social media posts, distributing flyers at events, or facilitating workshops, seminars, and conferences locally. Due to the difficulty in valuing the total contribution of volunteer time and skills, the value of services provided by volunteers has not been included in the financial statements.

Income

All income resources are included in the statement of financial activities when the charity is 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 by way 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. Investment income on funds held on deposit is included when receivable and the amount can be measured reliably; this is normally upon notification of the investment income paid or payable by the bank.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported 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 comprises costs that can be allocated directly to such activities. Costs of raising funds comprises the costs associated with attracting voluntary income.

Support costs and governance costs

Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are a component of support costs, and include audit fees, professional fees, license fees and compliance costs, and related staff costs. Support costs are allocated on the basis of the amount of direct time attributable to each area.

Redundancy accounting policy

Redundancy cost arising from periodic reviews of staff levels are charged as an expense in the year in which employees leave the organisation.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Where unrestricted funds have been designated, the likely timing of the expenditure is before the start of the implementation of the project or purpose for which the fund is designated. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

Financial instruments

The charity has assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value (including transaction costs) and are subsequently re-measured where applicable at amortised cost.

Cash at bank and in hand and on deposit

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

Tangible and intangible fixed assets and depreciation

Fixed assets are stated at cost less accumulated depreciation/amortisation. Depreciation or amortisation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold improvements –	Straight line over 5 years
Fixture, fittings, and equipment –	Straight line over 3 years
Intangible assets –	Straight line over 3 years

All items of expenditure greater than £750 are capitalised if they meet the definition of a fixed asset as stated within FRS 102.

Operating leases

The charity classifies the lease of office equipment and the office space as operating leases. Rental charges are charged on a straight-line basis over the term of the lease. However, in 2021-2022 reporting year, the charity did not lease an office and therefore there was no costs associated with operating leases or equipment.

Voluntary Income

	Unrestricted funds £	Restricted funds £	2023 Total funds £	Unrestricted funds £	Restricted funds £	2022 Total funds £
Trustees' contributions	145,500	41,000	186,500	76,047	-	76,047
Cash Donations from MRU Community	11,500		11,500	-	57,550	57,550
Cash Donations from other sources	4,174		4,174	-	40,500	40,500
In-Kind Donations	252,260	-	252,260	191,306	-	191,306
Gift Aid	-	-	-	5,779	-	5,779
Grant income	83,127	74,000	157,127	-	-	-
Total	496,561	115,000	611,561	505,061	98,050	603,111

Note: Trustees Contributions are made up of the number of hours the charity Trustees spent in providing specialised services outside their roles as Trustees such as legal service, consultancy work, project management, and direction of the charity.

ANALYSIS OF EXPENDITURE

Expenditure by activity

	MRU Social Community	MRU Economic Community	MRU Community Health and Wellbeing Hub	Leadership and Governance Investment	Cost of Raising Funds £	Total 2023 £	Total 2022 £
Direct employees cost	33,565	23,565	171,675	47,500	15,500	291,805	109,648
Direct costs	21,260	20,260	58,950	32,500	7,500	140,470	111,492
Support and governance costs	14,175	15,175	48,683	8,500	4,892	91,425	110,537
Total	69,000	59,000	279,308	88,500	27,892	523,700	331,667

ANALYSIS OF SUPPORT COSTS AND GOVERNANCE COSTS

	2023 £	2022 £
Support costs		
Office administration	29,500	31,494
Office services	16,350	23,274
Governance (incl. external audit)	6,500	6,500
Total	52,350	61,268
Governance costs		
Audit fees	7,600	6,500
Auditor fees for non-audit services	-	-
Other professional fees	8,500	9,145
License fee and compliance costs	3,425	10,443
Staff costs	19,550	23,181
Total	39,075	49,269

During this period, other professional fees consist of consultants and external accountancy services.

NET INCOME RESOURCES

	2023 £	2022 £
Net incoming resources for the period is stated after charging		
Depreciation and other amounts written off fixed assets	17,650	6,224
Operating lease charges	26,820	
Consultant's remuneration (including VAT)		
Consultant's fees	61,500	63,824
Non-consulting fees	34,500	41,444
	140,470	111,492

ANALYSIS OF EMPLOYEE COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY MANAGEMENT PERSONNEL

	2023 £	2022 £
Employee costs		
Wages and salaries (Fees paid to consultants for outsourced work)	291,805	109,648
Social security costs (employers NI)	-	-
Employer pension contribution	-	-
	291,805	109,648

No employee has benefits in excess of **£60,000**.

Employee costs includes amounts paid to external consultants in 2022 of **£291,805** but excludes amounts paid to auditors, professional fees, licensing fees, and compliance costs. This amount comprises four consultants to support with grant and bid applications, project designs and implementation. The key management personnel of the charity comprised the Executive Director, MRU Social and Economic Community Development Co-ordinator, the MRU Community Health and Wellbeing Hub Manager, and MRU Community Law Centre Development Co-ordinator. Their engagement fees and associated costs total **£291,805**. The charity Trustees were not paid and did not receive any other benefits from employment with the charity in this reporting period. Further, no Trustee was reimbursed for travel expenses. No charity Trustee received payment for professional services or other services supplied to the charity.

Employee numbers:

The average number of persons employed by CAD-HR whether on a full-time or part-time basis during the period was as follows:

	2023	2022
Average number of consultants	39	46
Average employee numbers by department		
MRU Social Community	9	9
MRU Economic Community	9	13
Community Health and Wellbeing Hub	8	11
Community Engagement	7	7
Operations	6	6

TAXATION

CAD-HR is a registered charity and, as such, is exempt from taxation on its income to the extent it is applied to its charitable purposes.

INTANGIBLE AND TANGIBLE FIXED ASSETS

	INTANGIBLE £	TANGIBLE Buildings £	TANGIBLE Fixtures, Fittings, and Equipment £	Total £
Cost				
On 1 January 2022	22,366	37,674	50,000	110,040
Addition in year	7,236	23,222	10,000	40,458
Disposals in year	(9,768)	(9,250)	(3,750)	(22,768)
On 31 December 2022	27,889	48,911	47,000	123,800
Depreciation				
On 1 January 2023	21,245	23,645	98,295	143,185
Change for the year	9,780	29,850	96,750	136,380
Eliminated on disposal	(9,475)	(9,375)	(9,950)	(28,800)
On 31 December 2023	24,500	24,270	116,565	165,335
Net book value				
On 31 December 2023	65,000	87,140	321,560	473,700
On 31 December 2022	67,259	119,057	110,750	297,066

The intangible additions are capital expenditure to enable CAD-HR to embark on a digital transformation. This is to improve the experience for donors, beneficiaries, and service users.

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Fund balance on 31 December 2020 as represented by:				
Tangible and intangible fixed assets	408,700	65,000	473,700	603,111
Net current assets	87,861	50,000	137,861	-
	496,561	115,000	611,561	603,111



CAD-HR DEEPLY CARE ABOUT THE

COMMUNITIES



PEOPLE



OUTCOME