

KALAYAAN

justice for migrant domestic workers

KALAYAAN (limited by guarantee)

FINANCIAL STATEMENTS

For the Year Ended 31 MARCH 2017

**Registered Charity in England and Wales – 1146596
Registered company in England and Wales 07968872**

KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2017

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KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

FINANCIAL STATEMENTS FOR THE FOR THE YEAR ENDED 31 MARCH 2017

ORGANISATION INFORMATION

Legal Status

Charity and private company limited by guarantee.

MANAGEMENT COMMITTEE MEMBERS

Francesca Cooney (Chair until Nov 2016, resigned March 2017)
Myriam Cherti
Rob Fink (Co-Chair from Nov 2016)
Alison Harvey (Co-Chair from Nov 2016))
Silvia Hill (joined July 2017)
Mumtaz Lalani (resigned July 2016)
Virginia Mantouvalou
Khadija Najlaoui (resigned June 2017)
David Ould (Treasurer)

STAFF

Rita Gava (Company Secretary)
Marta Bratek
Dominic Clarke
Josie Collins
Alexandra Millbrook (maternity cover)
Avril Sharp

REGISTERED OFFICE

St. Francis Centre
13 Hippodrome Place
London W11 4SF

INDEPENDENT EXAMINER

Anne Harraghy
PK Audit LLP
Chartered Accountants
22 The Quadrant,
Richmond,
Surrey
TW9 1BP

BANKER

CAF
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

REPORT OF THE MANAGEMENT COMMITTEE MEMBERS

The Management Committee present its directors' report and independently examined accounts for the year ended 31 March 2017.

The accounts have been prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the company's Memorandum and Articles of Association, the Companies Act 2006 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Kalayaan is a registered charity and company limited by guarantee. Its main business is carried out from its offices in London. Day to day management is the duty of the Director appointed by the charity trustees and the trustees of the charity exercise overall control.

The organisation's structure, governance and management are set out in the Constitution. The objects are:

- To advance education and relieve poverty, particularly by:
 - a. The provision of legal and other advice.
 - b. The relief of unemployment for the public benefit amongst people who are unemployed.
- To advance education for the public benefit.
- To promote health for the benefit of the public.
- To improve the conditions of life by the provision of recreational facilities in the interests of social welfare to those current and former migrant domestic workers who have the need of such facilities by reason of their social and economic circumstances.

Members of the Management Committee act as trustees for the purpose of charity law and directors for the purpose of company law and are appointed by the AGM. Membership is open to all those interested in supporting the work of the organisation and up to 25% of the Committee is reserved for current or former migrant domestic workers.

Principal Activities

During the last financial year Kalayaan provided the following services for migrant domestic workers:

- Six day a week Drop in Centre.
- Immigration advice from qualified staff.
- Employment advice, with particular reference to rights at work.
- Access to job opportunities.
- Emergency support for those running away from abusive employers.
- ESOL and literacy classes for some 150 students.

KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS REPORT OF THE MANAGEMENT COMMITTEE (continued)

- Advice and assistance on health issues.
- Research on issues currently facing migrant domestic workers in the UK and the policies in place to protect them.
- Raising public awareness about the issues facing migrant domestic workers in the UK.
- Informing the Home Office and related agencies about the real problems facing migrant domestic workers and the likely impact of new and existing policies, particularly immigration rules affecting migrant domestic workers.
- Registered with the government as a first responder to begin the process of formally identifying people as victims of trafficking.

During the reporting period Kalayaan provided at least 20 advice sessions per week. Over 260 service users benefitted from these sessions: beneficiaries were a combination of previous and newly registered service users, all of whom presented a diverse range of needs. Nearly 100 were new service users, 70 were assisted with their application for visa renewal, 57 with settlement applications and around 40 needed advice on other immigration issues. Turnover of staff in the middle of the year caused some disruption to the advice service but all new staff are now in place. Following the decision to widen the scope of advice available to migrant domestic workers, Kalayaan appointed a qualified solicitor during the year and has also begun work to upgrade other staff skills from OISC 1 to 2 or above. Support continued to be given to the Sisters of the Franciscan Servants of Mary order, to enable them to provide emergency accommodation and support for migrant domestic workers who had escaped from abusive employers. Long hours, wages below the national minimum wage, illegal retention of passports and verbal and physical abuse continue to be regularly reported by those accessing Kalayaan's services.

Kalayaan runs volunteer led English classes at three levels for migrant domestic workers, offering language support ranging from basic literacy and English to training for those taking the knowledge of language and life in the UK test. More than 150 students attended the classes in 2016/17.

Kalayaan is thankful for the work and support of many volunteers without whom it could not operate so widely. In particular volunteer work has been invaluable in supporting staff by teaching English classes, interpreting for clients, administrative work in the office, supporting clients with CV writing, reading letters, etc., and providing accommodation for homeless migrant domestic workers.

Kalayaan's priorities in the current year are:

- To demonstrate to the government, parliamentarians and the public the extent to which the changes made to the immigration rules for migrant domestic workers have failed to mitigate the negative impact of the 2012 revision to those rules for migrant domestic workers. To work for repeal of the 2012 rules and, pending that, for the government to implement the full recommendations of the Ewins' review of the immigration rules for migrant domestic workers, including full implementation of the safeguards promised in the government response to the review; to provide more protection for MDWs employed by embassy staff in the UK.

KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

REPORT OF THE MANAGEMENT COMMITTEE (continued)

- To continue to provide high quality advice and representation to migrant domestic workers and to increase the range of matters on which Kalayaan is able to provide such advice and representation by gradually improving staff qualifications from OISC Level 1 to OISC Level 2.
- To extend Kalayaan's ability to reach and to support those who enter the UK under the new visa and those from countries currently underrepresented among clients, including through outreach and campaigning/research.
- Despite the limitations to legal aid, to continue to support clients to take their cases for compensation to employment tribunals in the UK and to ensure that the results of such tribunals are widely publicised.
- To monitor the impact of modern slavery laws and to ensure that of the protections in the Council of Europe Convention on Action Against Trafficking in Human Beings are made fully available to those Kalayaan clients who meet the criteria.
- To continue to run ESOL classes for migrant domestic workers.
- To improve monitoring and evaluation of progress against strategy and objectives.

The Management Committee recognises the hard work of the staff over the last year and would like to thank them for their support.

Risk Management

The Management Committee has considered the main risks to the future of the organisation and identifies these as follows:

- Reputational risks from campaigning and giving advice in sensitive and complex areas of immigration, including of undocumented workers.
- Effect of short-term visa on opportunities for, and willingness of, migrant domestic workers to engage with organisations such as Kalayaan, with resultant risks for research and campaigning work with them;
- Capacity of small charity to develop and grow in a demanding and fast changing environment.

For the last fifteen years, Kalayaan has been a fully accredited advice centre and advice work and staff providing advice are audited, and staff supervised. Adding a solicitor to the staff team and preparing staff for accreditation at higher levels have added further professionalism and support this complex work being undertaken safely. Priority is placed on staff training. Having a solicitor on the team means that a more diverse range of work can be undertaken for clients, including those on the restrictive short visa who have very limited options. Kalayaan is also working to develop its outreach services and to offer migrant domestic workers diverse opportunities to be involved in research and campaigning. The organisation has conducted a strategic review and has created and is refining a detailed business plan against which to review, monitor and allocate work. We are working to increase support for the Director, through a combination of paid staff and volunteers. Kalayaan strives to maintain its diverse funding base.

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REPORT OF THE MANAGEMENT COMMITTEE (continued)

this risk, apart from good record keeping and sensible handover arrangements when staff members do change.

Reserves

Throughout its life Kalayaan has operated with minimum financial resources. Some years ago the Management Committee decided that it would be prudent to build up sufficient general reserves to cover at least three to four months of core operating expenditure. This is thought to be necessary to cover any short term reduction in restricted fund income, which makes up the bulk of Kalayaan's funds. The Committee is pleased to report that the general reserve had reached a level of four and a half months normal expenditure at the end of March 2017.

Asset cover for funds

Note 10 sets out an analysis of the assets attributable to the various funds. These assets are sufficient to meet the charity's obligations on a fund by fund basis.

Statement of the Management Committee's Responsibilities:

Company and charity law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of its results for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether the policies adopted are in accordance with the Charities SORP and with applicable accounting standards, subject to any material departures
- disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time, the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Public Benefit Statement

The sections of this report above entitled "Principal Activities" set out Kalayaan's objectives and reports on the activity and successes in the year to 31st March 2017 as well as explaining the plans for the current financial year. The Trustees consider that Kalayaan's work continues to benefit a wide range of individuals in the local community and throughout the UK.

KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

REPORT OF THE MANAGEMENT COMMITTEE (continued)

Financial Review

Income for the year of **£255,938** was 14% higher than the previous year. This was mainly due to the timing of longer term restricted fund grants. Unrestricted fund grants of £24,722 were 33% above 2015/16. Total expenditure of **£222,640** for the year was 1.1% up on the previous year.

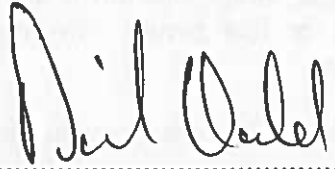
Kalayaan's accounts for the financial year 2016/17 showed a surplus of **£33,928**, made up of a surplus of **£7,573** on unrestricted funds and a surplus of **£25,725** on restricted funds. At the year end the organisation's free (unrestricted) reserves were **£90,230** in line with the Board's target. Overall the financial situation remains healthy.

Details of income and expenditure may be found in the figures and notes to the accounts set out below, along with the balance sheet. The fluctuations in debtors and creditors year on year are purely the result of the timing of receipts and payments around the year-end.

In accordance with Section 485 of the Companies Act 2006, a resolution proposing the reappointment of the independent examiner will be put to the first Management Committee following the Annual General Meeting.

Approved by the Management Committee on 28/9/17 and signed on its behalf by


.....
Alison Harvey
Management Committee Member
Date 28/9/17


.....
David Ould
Management Committee Member
Date 28/9/17

INDEPENDENT EXAMINER'S REPORT

TO THE MANAGEMENT COMMITTEE MEMBERS OF KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS

I report on the financial statements of the company for the year ended 31 March 2017, which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

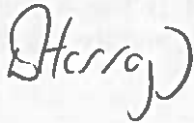
Independent examiner's statement

In connection with my examination, no matter has come to my attention to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records
- where accounts are prepared on an accrual basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102)

INDEPENDENT EXAMINER'S REPORT

**TO THE MANAGEMENT COMMITTEE MEMBERS OF
KALAYAAN - JUSTICE FOR MIGRANT DOMESTIC WORKERS**



Anne Harraghy (BA, FCA)
PK Audit LLP
Chartered Accountants
22 The Quadrant
Richmond
Surrey
TW9 1BG

Date.....12.10.2017

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**STATEMENT OF FINANCIAL ACTIVITIES (& Income and Expenditure Account)
FOR THE FOR THE YEAR ENDED ON 31 MARCH 2017**

	Notes	Unrestricted Funds	Restricted Funds	2017 Total Funds	2016 Total Funds
		£	£	£	£
Incoming Resources:					
<i>Charitable activities</i>					
Trust for London		-	-	-	36,000
Oak Foundation		-	47,916	47,916	47,916
Royal Borough of Kensington & Chelsea		-	10,800	10,800	7,200
31Barrow Cadbury Trust		-	31,000	31,000	21,750
Church Fund for the Sisters		-	-	-	11,500
ATMG		-	1,500	1,500	1,500
The Henry Smith Charity		-	25,000	25,000	25,000
Lloyds Bank Foundation		-	20,000	20,000	20,000
Samworth Foundation		-	35,000	35,000	35,000
Esmee Fairbairn Foundation		-	50,000	50,000	-
AB Charitable Trust		-	10,000	10,000	-
Bromley Trust		12,500	-	12,500	10,000
<i>Voluntary Income</i>					
Fundraising / Donations etc		11,969	-	11,969	8,017
Clients Money		-	-	-	50
Membership		-	-	-	25
<i>Investment Income</i>					
Bank Interest	2	253	-	253	326
Total Incoming Resources		24,722	231,216	255,938	224,284

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED ON 31 MARCH 2017 (CONTINUED)**

	Unrestricted Notes	Restricted Funds	2017 Total Funds	2016 Total Funds
	£	£	£	£
Resources Expended				
<i>Charitable Activities</i>				
Salaries / ENIC / Pension	11,172	134,477	145,649	142,447
Child Care Vouchers (salary sacrifice)	-	551	551	3,201
Payroll Costs	103	550	653	653
Staff Travel	-	173	173	535
Staff Development/Training/Recruit	426	4,473	4,899	4,951
English Classes	-	7,531	7,531	8,776
Other Client Support	35	3,161	3,196	1,796
Emergency Fund / Accommodation	-	648	648	668
Sisters Support Services	-	5,500	5,500	6,000
Volunteers' Expenses	124	366	490	675
Premises Costs	2,533	25,226	27,759	28,178
Equipment Repairs & Build Maintenance	374	5,400	5,774	4,575
Stationery / Postage / Photocopying	486	3,582	4,068	3,693
Subscriptions / Memberships etc	280	538	818	765
Telephone / Fax / Internet	426	3,404	3,830	4,473
Sundry Expenses	-	55	55	26
Campaigning/Advocacy	19	18	37	21
Insurance	544	5,104	5,648	862
Cost of Generating Funds	77	126	203	216
Depreciation		2,098	2,098	2,353
<i>Governance Costs</i>				
Management Committee Expenses	116	155	271	389
Bank Charges	10	15	25	10
Accountancy/Legal fees	-	264	264	2,327
Independent Examination	424	2,076	2,500	2,340
Total Resources Expended	17,149	205,491	222,640	219,930
Net incoming (outgoing) resources For the year	7,573	25,725	33,298	4,354
Other income	-	-	-	-
Transfers between Funds	-	-	-	-
Balance Brought Forward at 1 April 2016	82,657	42,135	124,792	120,438
Balance carried forward at 31 March 2017	90,230	67,860	158,090	124,792

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**BALANCE SHEET
AS AT 31 MARCH 2017**

	Notes	2017 £	2016 £
Net Fixed Assets	4	6,148	4,046
Current Assets:			
Debtors	5	2,000	-
Cash at bank and in hand		159,055	126,883
		-----	-----
		161,055	126,883
Liabilities:	6	(9,113)	(6,137)
(Amounts falling due within one year)		-----	-----
Net Current Assets		151,942	120,746
		=====	=====
NET ASSETS:		158,090	124,792
		=====	=====
Funds:			
Unrestricted funds:			
General		90,230	82,657
Restricted funds:	7	67,860	42,135
		-----	-----
	10	158,090	124,792
		=====	=====

For the year ended 31 March 2017, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to have an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the management committee on 28/9/17 and signed on its behalf by:

.....
Alison Harvey
Management Committee Member

Date 20th Sept 2017

.....
David Ould
Management Committee Member

Date 28/9/17

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

Statement of Cash Flows at 31st March 2017

	Total Funds	Prior Year Funds	Note
	£	£	
Cash Flows from Operating Activities	36,119	18,403	Table 11
Purchase of Fixed Assets	(4,200)	(723)	
Interest Received	253	326	
Change in cash in 2016/17			
Cash at 1 April 2016	126,883	108,877	
Cash at 31 March 2017	159,055	126,883	

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED ON 31 MARCH 2017**

1. Accounting Policies:

a) Accounting policies

- Basis of preparation. The accounts have been prepared under the historical cost convention.
- The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, applicable to charities in the UK and Republic of Ireland (FRS 102) effective 1 January 2015, and with the financial accounting standard for smaller entities and the Companies Act 2006.
- In preparing the accounts the trustees considered that in applying the accounting policies required by FRS 102 and the charities SORP FRS 102 no restatement of comparative items was required.

b) At the time of approving the accounts, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in future.

c) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. Gifts in kind are valued at their estimated value to the charity and included under the appropriate headings.

d) Intangible income is valued and included in income to the extent that it represented goods or services. Volunteer time is not valued in the accounts but the support is noted in the Trustees' annual report.

e) Grants including grants for the purchase of fixed assets are recognised in full in the Statement of Financial Activities in the year in which they are received.

f) Fund-raising expenditure comprises all cost incurred, including people or organisations, to contribute financially to the charity's work.

g) Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure, which meets these criteria, is identified to the fund.

h) Unrestricted funds are donations and other income received or generated for the objects of the charity without further specified purpose and is available as general funds.

i) Fixed assets are included in the accounts at their historical cost and are written off through the statement of financial activities:

- Computers – 25% straight line
- Fixtures and fittings – 25% straight line

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2017**

- j)** Administration expenditure comprises costs incurred in running the charity. Where applicable, some of these costs have been treated as direct charitable expenditure.
- k)** The company is limited by guarantee. Members must contribute £1 on the winding up of the company. Members who have ceased to be members within the last year must also contribute.

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2017**

2. Interest receivable and similar income

	2017	2016
	£	£
Bank interest	253	326
	====	====

	2017	2016
	£	£
3. Independent Examiner's Remuneration	2,500	2,340
	=====	=====

4. Tangible Fixed Assets

	Computer Equipment	Fixtures, fittings & equipment	Total
Cost			
at 1 April 2016	8,298	1,538	9,836
Additions	-	4,200	4,200
Disposals	-	-	-
At 31 March 2017	8,298	5,738	14,036
Depreciation			
at 1 April 2016	4,496	1,294	5,790
Charge for the year	1,600	498	2,098
At 31 March 2017	6,096	1,792	7,888
Net book value			
at 31 March 2016	3,802	244	4,046
at 31 March 2017	2,202	3,946	6,148

**KALAYAAN
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**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2017**

5. Debtors / Prepayments

	2017	2016
	£	£
Barrow Cadbury CT	2,000	-
	=====	=====
	<u>2,000</u>	-

6. Liabilities: amounts falling due within one year

	2017	2016
	£	£
Accruals		
Independent Examination	2,500	2,340
Pensions	2,619	1,007
Payroll Liabilities	3,994	2,790
	=====	=====
	<u>9,113</u>	<u>6,137</u>

7. Restricted funds - breakdown:

Funders/ Projects	Balance B/fwd	Incoming resources	Resources Expended	Transfers	Balance C/fwd
Trust for London	8,498	-	(8,498)	-	-
Clients' Fund	1,618	-	(280)	-	1,338
Oak Foundation	484	47,916	(47,176)	-	1,224
ATMG	5	1,500	(1,500)	-	5
RB Kensington & Chelsea	47	10,800	(9,880)	-	967
Barrow Cadbury Trust	698	31,000	(31,698)	-	-
Lloyds Bank Foundation	8,008	20,000	(19,592)	-	8,416
Henry Smith Charity	12,605	25,000	(25,392)	-	12,213
Samworth Foundat.	4,672	35,000	(34,506)	-	5,166
Church Fund (Sisters)	5,500	-	(5,500)	-	-
Esmee Fairbairn Foundation	-	50,000	(14,133)	-	35,867
AB Charitable Trust	-	10,000	(7,336)	-	2,664
	-----	-----	-----	-----	-----
	42,135	231,216	(205,491)	-	67,860

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2017**

Grant Purpose:

Oak Foundation - for advice and campaigns work, including management.

Royal Borough of Kensington & Chelsea - for advice and support work.

Barrow Cadbury Trust - for advice and campaigns work.

Lloyds Bank Foundation - for English classes and advice work.

Henry Smith Charity - for English classes and advice work.

Samworth Foundation - for the ongoing work of the charity.

Esmee Fairbairn Foundation - for the ongoing work of the charity.

AB Charitable Trust - for the ongoing work of the charity.

8. Trustees

None of the trustees (or any persons connected with them) received any remuneration or were reimbursed any expenses during the year.

9. Employees

The average number of employees during the year was:	2017	2016
	4	4
Employment costs:	2017	2016
Gross wages and salaries	125,066	123,461
Employer's NI	13,094	12,494
Other pension costs	<u>7,489</u>	<u>6,492</u>
	145,649	142,447
	=====	=====

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

10. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31 March are represented by:			
Tangible fixed assets	6,148	-	6,148
Current assets	93,195	67,860	161,055
Creditors: amounts falling Due within one year	<u>(9,113)</u>	-	<u>(9,113)</u>
	<u>90,230</u>	<u>67,860</u>	<u>158,090</u>

**KALAYAAN
JUSTICE FOR MIGRANT DOMESTIC WORKERS**

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED ON 31 MARCH 2017**

**11. Reconciliation of Net Income/(Expenditure) to Operating Activity Net
Cash Flow**

	2016/17 (£)	2015/16 (£)
Net Income/(Expenditure) as per the SOFA	33,298	4,354
Adjustments for:		
Interest Received	(253)	(326)
Depreciation	2,098	2,352
(Increase)/Decrease in Debtors	(2,000)	9,000
Increase/(Decrease) in Creditors	2,976	3,023
Net Cash Used in Operating Activities	36,119	18,403