

Company Number: 03638571

Charity Number: 1078945

**PRAXIS COMMUNITY PROJECTS**

**TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

The Trustees present their report and financial statements of Praxis Community Projects ("Praxis") for the year ended 31 March 2023.

## **REFERENCE & ADMINISTRATIVE DETAILS**

### **Trustees serving during the year:**

The Trustees of the Charity, who are also the Directors of the Company, who have held office since 1 April 2022 are as follows:

Dr Debbie Weekes-Bernard	<i>(Chair)</i>
Pasha Michaelsen	<i>(Vice Chair) (retired 25 March 2023)</i>
Constance Cullen	<i>(Vice Chair) (since 25 March 2023)</i>
Raphael Perret	<i>(Treasurer)</i>
Tom Brand	
Martin Cosarinsky Campos	<i>(retired 12 November 2022)</i>
Ruby Giblin	
Dylan Matthews	
Kemi Ogunlana	
Jumana Rahman	
Satbir Singh	<i>(appointed 10 December 2022)</i>
Ruth Stuart	<i>(appointed 3 April 2023)</i>

### **Chief Executive:**

Sally Daghlion OBE

### **Principal Office:**

Pott Street, London, E2 0EF

### **Charity Number:**

3638571

### **Company Number:**

03638571

### **Auditors:**

Goldwins, 75 Maygrove Road, West Hampstead, London, NW6 2EG

### **Bankers:**

HSBC plc, 465 Bethnal Green Road, London, E2 9QW

## **OUR CHARITABLE OBJECTS, VISION, MISSION AND STRATEGIC OBJECTIVES**

Praxis' charitable objects are to:

- (a) advance the education and relieve the poverty, sickness and distress of members of the public, particularly refugees, migrants and asylum seekers (the beneficial class) in particular but not exclusively by:
  - (1) the provision of counselling, translating and interpreting services regarding matters of importance to the beneficiaries of the charity, including the matter of detention and related issues;
  - (2) the provision of advice regarding financial matters, welfare benefits, housing, health, education, training and employment;
  - (3) the provision of English for Speakers of Other Languages (ESOL) classes and vocational training; and
  - (4) the carrying out of research to assess the needs of the beneficial class.
- (b) provide facilities for recreation or other leisure time occupation with the object of improving the conditions of life of those members of the beneficial class who have need of such facilities by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances.
- (c) advance the education of the public, in particular the beneficial class, of different cultures of the beneficial class through, but not exclusively, the provision of art and drama workshops and other similar cultural and educational activities.
- (d) promote racial harmony by undertaking workshops which help people understand the causes and effects of racist attitudes and how individuals may learn to live with and overcome them.

### **Praxis' vision**

People who have migrated to the UK will not be marginalised or mistreated because of their immigration status.

They will live safely, free from poverty, discrimination, and exclusion, and be treated with compassion and respect.

### **Praxis' mission**

Our mission is to create positive change for and with individuals and communities who are marginalised because of their immigration status. We deliver our mission by working on three levels:

**Delivering direct services:** providing specialist legal advice and holistic welfare support to help people to live securely and safely.

**Building the capacity of other services across the UK:** using our expertise to provide innovative solutions and sharing our knowledge through training and partnership working.

**Campaigning for systemic change:** building alliances and working in partnership with experts by experience to create positive, long-term changes to the policy and practice that cause exclusion and destitution.

Our direct services are pan-London, but we share our expertise and influence nationally and internationally.

**The four strategic objectives set out in our 2021-2026 strategic plan, and itemised below, build on the charitable objects and set the framework for our activities in the current social, economic and political context.**

### **Objective1**

People navigating the immigration system or subject to immigration controls have access to the support they need to live safely and escape poverty.

To achieve this Praxis will increase access to support by delivering frontline services which provide the legal advice, and holistic support and guidance people need to leave crisis and begin to live in safety. We will work in partnerships

to increase access to support for those most in need, and champion user-led work to build community and strengthen lived experience voices.

**Objective 2**

Statutory and voluntary service providers are better able to identify and address needs of people who have migrated or have family migration histories.

To achieve this Praxis will expand our training and capacity building programme, supporting good practice, and enabling others to respond positively to the needs of people who have migrated.

**Objective3**

Positive changes in national policy and practice are secured through public campaigning, influencing, advocacy and strategic litigation.

To achieve this Praxis will advocate with and on behalf of people who have migrated, creating systemic improvements, and acting as a catalyst for long term change.

**Objective4**

Praxis will be a resilient, agile, flexible organisation that can respond effectively to changing needs and circumstances.

To achieve this Praxis will build on the learning from Covid-19 to ensure that we remain an organisation which can flex and adapt quickly while continuing to meet the needs of the service users and staff.

**ACHIEVEMENTS AND PERFORMANCE**

With the invaluable support of funders and partners and united with migrants, refugees, and a growing number of supporters, Praxis met its organisational goals this year against what has become a pattern of persistent and escalating hostility and discrimination within the immigration system in the UK.

This financial year continued the trend of fast paced, financial and socio-economic change and shocks. As with the Covid pandemic, the challenges of the war in Ukraine, the energy crisis and rapidly accelerating inflation which led to a Cost-of-Living emergency disproportionately affected communities and individuals who have migrated to the UK. We continued to challenge the exclusion from mainstream support that many migrants and refugees experience; being denied secure status, and at the mercy of a complex and dysfunctional, administrative and legislative system.

We centred the voices of people who have lived experience of the immigration system throughout our work. We continued to pursue our values and the priorities set out in our Anti-racist framework to mitigate the discrimination inherent in our immigration system and wider society.

This year has been another year marked by shocks and significant political and economic changes. To respond to changing circumstances and needs we have drawn on the insights from our direct services to inform how we respond. That meant that we continued to promote and provide access to legal advice, we supported cross sector responses to migrant homelessness, and we centred lived experience in our advocacy and campaigning work. The externally driven obstacles have been challenging for us as an organisation; but for the thousands stuck in a quagmire of exclusion and hardship generated by the systemic failure of the immigration system it can restrict every aspect of their lives. The challenge of finding pathways out of extreme financial hardship and insecurity places a heavy toll on the individuals and families we support. More than 50% of the people we supported stated that they were worried about feeding their children in a survey undertaken during the year. We redoubled efforts to find workable solutions to prevent crisis for individuals and families and we increased our efforts to influence systemic change, to solve the root causes of discrimination and marginalisation of refugees and migrants.

**The following section details the organisation's activities and impact in 2022-2023.**

**Objective 1: People navigating the immigration system or subject to immigration controls have access to the support they need to live safely and escape poverty.**

*"The help we have received has opened doors for us" - Nila<sup>1</sup>*

We continued our pan-London frontline service which helps refugees and migrants to leave crisis and find long term pathways to safety through our person-centred advice and support. This included helping people to understand their rights and entitlements, to make informed choices and to advocate for themselves.

During the year our specialist advice service, delivered by 20 Office of Immigration Services Commissioner (OISC) accredited caseworkers, **supported 2,171 people with expert advice and casework support** on immigration issues and provided additional information on welfare, housing, education and family matters according to individual needs. Although the service is primarily focused on London, the challenges people face accessing specialist, free immigration advice meant that people contacted the service seeking support from more than **67 different geographic locations** in the UK from Tower Hamlets to Tyne and Wear.

**800** people we supported had their application to the Home Office granted during the year (the time frame for decisions does not align with submissions and lengthy processing delays affect when decisions are received). Applications submitted included a wide range of categories. The most prevalent categories of applications submitted included the following: a high proportion of the applications were for 'leave to remain', 'extensions to leave to remain' and 'indefinite leave to remain'. Other high-volume applications related to the European Union Settlement Scheme 'pre-settled' and 'settled' status, and we successfully supported applications for citizenship and/or naturalisation.

Fees associated with visa applications pose a significant financial challenge for people on low or no income seeking to extend visas and secure their status in the UK. The help we provide accessing fee support assisted many who were previously unaware of the possibility of receiving assistance with fees. This was especially helpful for families whose total fee bill can reach five figures. This year a **total £591,194 in financial support was won or accessed** for people in urgent need.

Capacity to respond to the vast and growing unmet need for welfare support continued to be a challenge which our Link Project was set up to help ameliorate. This year the Link Project's **17 volunteers supported 106 people** by providing additional welfare support and signposting to other sources of help.

Praxis' Link Project has also been instrumental in increasing the number of trained and accredited advisors available to provide immigration advice in London where there is a recognised shortage. Supported by Praxis, 12 of the volunteers are undertaking their OISC training.

One person seeking support told us: *"Praxis first and foremost was very compassionate and showed more care on my first day of drop-in. Even though the normal amount of people that were supposed to be taken in that morning had already been seen I was still taken care of and made me wish to do whatever I can to support other people who are going through the same problems"*.

### **Groupwork**

We delivered three user-led groups supporting people to reduce isolation, improve wellbeing, build resilience and solidarity. The groups also support people with lived experience to share their stories, advocate for change and develop leadership skills.

- **Brighter Futures:** young people who speak up for young people who have migrated, and their rights, and use their creativity as a tool to challenge negative perceptions of migration.
- **WINGS:** women who, with their young children, come together to nurture their wellbeing, build relationships, discuss issues that affect them and share knowledge/experience.
- **GIANTS:** a space where men who are fighting against isolation and poor mental health come together. They use creativity to explore and express feelings/opinions and challenge stereotypes.

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<sup>1</sup> All names have been changed to protect people's identities.

**130 adults and 95 children engaged with the groupwork activities during the year.**

**This is how they told us that the groups contribute to improve their lives:**

- Reduced isolation: *"I am not alone", "The group is a family"*,
- Improved wellbeing: *"meeting new people and listening to their experience it gives you positive energy"*,
- Strengthened resilience: *"I feel supported and stronger"*,
- Increased self-confidence: *"I feel more confident", "I can express myself"*,
- Increased opportunities for their voice to be heard: *"Coming to Brighter Futures has made me know that I have a voice and that my voice has been heard"*.

*"After joining the group, I realised how effective Praxis is with each person they deal with. Realised it's a community of people that have different issues that are dealt with by a few people. I love the support and I could say as much as I felt it was slow at the beginning, realising the weight and magnitude of people that Praxis is taking care of, I think they are doing very well. Would recommend to anyone."*

**Objective 2: Statutory and voluntary service providers are better able to identify and address needs of people who have migrated or have family migration histories.**

This year we built on our long-standing collaborative approaches to addressing migrant homelessness and the pan-London initiatives developed during the Covid-19 pandemic to design and deliver innovative partnership projects. We began new Partnership projects with Crisis, Refugee and Migrant Forum of Essex and East London (Ramfel) and Tower Hamlets Law Centre delivering immigration advice and creating sustainable pathways out of destitution.

An important corner stone in developing innovative solutions with partners is our second-tier advice service which supports, and provides advice and training to, frontline workers to understand better the rights and needs of people that have migrated and how to support them. Training was delivered to **790 people from 361 organisations** including homelessness/migrant charities and statutory bodies.

We received excellent comments including *"really useful and informative"*, *"this course should be a must for anyone working in homelessness"*, *"has increased my awareness in terms of immigration and I will be able to identify things I can do to help now"*.

To supplement the training courses and offer ongoing access to practitioners we provided advice through our SLACK channel which has **290 members**.

**We use our knowledge and experience to build capacity and improve wider services.** In November we worked with The Pan-London Frontline Network delivering a hybrid conference **'Ending Migrant Homelessness for Good'**. The conference was attended by **150** people from a range of central and local government departments and charities to consider the practical and policy blocks to ending migrant homelessness. We received positive feedback from attendees including Home Office Casework Unit staff. This led to further engagement after the event and a positive response in expediting cases for people experiencing homelessness.

Working with London Councils to feedback on the Home Office response to the Ukraine crisis and issues arising from the different schemes. We supported Newham Council to help it identify areas of need for Ukrainian refugees and ways to address them. As a result of our influencing work Newham became the first borough to have all its GPs register as Safe Surgeries. This is a scheme initiated by Doctors of the World where GP practices take steps to reduce barriers to accessing health care faced by many migrants. In Southwark we brought together organisations working with asylum seekers placed in local hotels, pooling information and experience to better understand their support needs and build a shared response within the borough.

We provided individual support and advice to organisations to develop their services to people facing problems related to immigration status. For example, we supported the charity Alternatives Trust to increase their understanding of immigration casework and systems and the organisation went on to become accredited to deliver immigration advice.

Demand for free immigration advice vastly outweighs supply, including for people who are insecurely housed or homeless. The number of people sleeping rough has grown since the pandemic. The numbers reflect an increase in migrant rough sleeping, particularly for people having to leave asylum accommodation after gaining refugee status. Despite constructive work with the Home Office homelessness team, Chief Casework Unit, Department for Levelling Up, Housing and Communities (DLUHC) and Greater London Authority (GLA) in addressing migrant rough sleeping, this cannot mitigate the fact that Government policy increasingly pushes migrants and refugees into homelessness.

**Objective 3: Positive changes in national policy and practice are secured through public campaigning, influencing, advocacy and strategic litigation.**

Securing policy change is a key priority in the face of continuing and growing hostile legislation and policies from central government that force thousands of people into crisis. We continued to develop our public advocacy and influencing work together with people with lived experience of the immigration system speaking out for change and campaigning as part of the No Recourse to Public Funds (NRPF) Action Group. We maintained our efforts to build support and momentum for change around the NRPF visa condition, which prevents people in crisis from accessing a welfare safety net and excludes low paid migrant workers from in-work benefits. The group membership expanded during the year to over 50 committed activists for change.

Our co-produced campaigns contributed to two policy changes, which:

- Put in place a permanent extension of eligibility for free school meals to children living in poverty, regardless of their parents' immigration status; and
- Secured an extension of the 15 hours per week of government-funded childcare for two-year-olds living in poverty to families with NRPF

**Parliamentary relationship-building** – we convened a parliamentary launch event attended by eight Labour and SNP MPs in October 2022, to introduce them to our campaign. This event was co-hosted by Meg Hillier MP (Lab) and Stuart McDonald MP (SNP) and served as a useful focus for relationship-building. We continued efforts to build relationships across the parliamentary spectrum.

**Public mobilisation:**

We have invested in external expert support to develop a digital engagement framework to enable us to build our supporter and campaign base and increase digital fundraising and messaging. Following this we significantly scaled our digital mobilisation work. We have created new public communications materials for use on social media. This has resulted in **8,850** new supporters, contributed to increasing the numbers of volunteers and when we launched a [petition](#) in October 2022 calling on the Home Secretary to cap routes to settlement at five years we achieved **13,000** signatures. Over three hundred people took our action to email their MP on the cost-of-living crisis and its impact on people excluded from wider support mechanisms by their visa conditions.

**Building the evidence-base:** in partnership with the Institute for Public Policy Research (IPPR) and the Greater Manchester Immigration Aid Unit, we published a new report on the impact of the 10-year route to settlement which was introduced in immigration rules in July 2012. Under these rules, some people who have a claim to remain in the UK on the basis of their family or private life, but do not meet the normal eligibility rules, including minimum income, are required to make repeated, costly and destabilising visa applications over a 10-year period before they can apply for indefinite leave to remain.

Based on the experiences of more than **300** people, this is the first report that documents the impacts on health and wellbeing of the 10-year route to settlement on a large scale.

We launched this [research](#) with a webinar on 7 March 2023 attended by stakeholders from civil society, academia and media, followed by a parliamentary event on 21 March 2023, hosted by Meg Hillier MP.

This is how a person with lived experience of the 10-year route commented on the research:

*"It is so thorough, and no element of our suffering has been overlooked in that report and the suggestions that are made in the report are just what we want."*

We used evidence from our research to feed into a House of Lords Justice and Home Affairs Select Committee inquiry on family migration in September 2022. The committee's [report](#), published on 28 February 2023, picked up almost all of the recommendations made in our submission.

We joined a reference group for a new research project on migrant destitution in the UK, which is led by COMPAS at the University of Oxford.

### **Media output**

We significantly increased our media output this year securing coverage in a variety of outlets during the year. The launch of the research report resulted in more than 14 media outlets involving interviews with people who use our services, case studies, interviews and quotes from staff.

### **Objective 4: Praxis will be a resilient, agile, flexible organisation that can respond effectively to changing needs and circumstances.**

Our work to secure the infrastructure and sustainability of the Charity by building on the investments in key roles and the establishment of a new campaigns function in 2021/22 continued apace this year.

The new structure of accounts enabled improved financial planning and analysis of financial performance and forecasting. This informed a project supported by an external consultant to develop a comprehensive Income Generation Plan to steer and support fundraising and income generation activities for the charity. The Income Generation Plan identified how to further amplify Praxis' highly impactful and dynamic operational model.

The three-year plan has proved highly valuable supporting Praxis to weather the challenges faced post pandemic, including the impacts of the Ukraine war, the dramatic rise in energy costs and rapidly rising and persistent inflation resulting in a cost-of-living crisis. The plan helped the charity raise sufficient income to buffer most of the impact of these multiple shocks and income in the year outperformed the targeted amount. However, in the face of unforeseen expenditure linked to the cost-of-living crisis including associated increases to salary costs (Praxis salaries are linked to the public sector National Joint Council scales), overall expenditure also exceeded budget expectations.

The Charity continued its investment for resilience and in digital transformation initiated during the Covid-19 pandemic. We undertook a project to synergise public awareness raising and income generation via digital communication. A Digital Engagement Plan was concluded with the help of digital communication specialists. The project included a baseline benchmarking analysis that is now used to measure and monitor the effectiveness of all Praxis' external digital engagement and to help measure and build continual improvement into all digital communication activities. Early signs of the effectiveness of this approach were shown in the Praxis supporter numbers which grew exponentially during the final quarter of the financial year to a new high of over 15,000 and income generated from public donations up by 44%.

The focus on staff wellbeing and health and safety which came to the forefront during the Covid-19 pandemic continued to be a priority. Measures to help mitigate the impact of the ongoing pressures and to support staff mental health and well-being were expanded. These included reflective practice for all frontline colleagues, hybrid and flexible working practices to support work life balance, access to an Employee Assistance Scheme and 'Tell Jane', a confidential disclosure service. Access to a Charity Discount scheme to help staff save money on purchases was introduced to help mitigate inflationary pressures.

## **CHARITY STRUCTURE, GOVERNANCE & MANAGEMENT**

### **Status**

Praxis Community Projects is a registered charity and a company limited by guarantee, not having share capital. Every member undertakes to contribute an amount not exceeding £10 to the assets of the charity in the event of the charity being wound up during the period of membership, or within one year thereafter.

The members of the company comprise individuals, who are the trustees of the charity and the directors of the company, and certain groups that have a specific interest in the charitable activities of Praxis. The current members



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groups are: Arewa Association, SACC – Salvador Allende Cultural Centre, Vamos Juntos, Diaspora Support Network and the Uganda Social Justice Arena.

**Constitution**

The company was incorporated on 25 September 1998 and is registered at Companies House under number 03638571. It took over the assets, liabilities and activities of The Robert Kemble Christian Institute (“RKCI”) from 1 April 1999. It was registered as an incorporated charity with the Charity Commissioners under registration number 1078945 on 13 January 2000.

RKCI was originally established by a Deed of Declaration of Trust dated 6 June 1983 following the premature death of the Reverend Robert Kemble, a minister of the United Reformed Church, who had worked extensively with displaced people in Central London. Initial funding for the charity came from a bequest in Reverend Kemble’s will. There were no restrictions attached to the use of this legacy.

The incorporated charity is now governed by the rules and regulations set down in its company Memorandum and Articles of Association dated 25 September 1998 and subsequently amended on 29 November 1999, 13 July 2006 and March 2018 to bring them into line with current legislation and the current context of the charity’s work. The Memorandum and Articles of Association were further amended at the Annual General Meeting (AGM) in May 2022 to enable trustees to be reappointed for a further short period in *exceptional* circumstances when *critical* for good governance.

**Organisational structure, governance and management**

The overall strategic direction of the charity is determined by the trustees who meet formally six times a year for quarterly board meetings, an AGM and a strategy away day. The trustees agree the strategic and operational priorities and annual budget. They also establish policies and procedures for the running of the charity. There are two sub-groups, the Finance and Resources Committee which meets six times a year and reports to each of the main board meetings, and a Premises Committee, formed to assist the organisation to find new premises in advance of the end of its lease in 2025. The Finance and Resources Committee takes responsibility for monitoring and reporting to the Board on key areas including financial planning and management, fundraising, human resources and risk management. From time to time, small groups of trustees and staff work together to consider relevant strategic or operational issues. In October 2022, an HR working group was established to consider key issues related to staffing resources and people culture and a new trustee with expertise in HR was recruited and appointed in March 2023. Constance Cullen was appointed as Vice-Chair and Safeguarding Trustee in March 2023, taking over from Pasha Michaelsen who retired from the board after serving the maximum period, extended by six months on an exceptional basis to support the good governance of the charity in a transitional period.

In addition to attending board meetings the board deploys the expertise of individual trustees as champions to support the Chief Executive and senior staff and provide for more oversight for specific activities or issues, for example safeguarding. During 2022, the Trustees reviewed and formalised the roles of board champions.

The organisation has a Service User Forum designed to engage service users in the planning and governance of the organisation and give feedback on services. Kemi Ogunlawa is our Service User Champion Trustee and attends the service user forum, also attended by other trustees including the Chair, on an ad-hoc basis. Two service user representatives attend the main board meetings to report on their concerns and discussions. In 2021 Praxis completed a review of governance using the Governance Code as a reference point and during the financial year we continued to undertake development actions to strengthen governance where required.

The day-to-day management of Praxis is delegated to the Chief Executive and through her to the senior management team. The Chief Executive presents an overview report to each board meeting, along with reports on service delivery, governance and performance. The trustees receive quarterly financial reports and management accounts, including cash flows.

## **Method of recruitment, appointment, induction and training of trustees**

### **Recruitment**

Trustees are selected based on criteria established by the Board, comprising relevant skills and experience, knowledge of the areas of work in which the charity is engaged, understanding of governance and an understanding of the communities with which the charity works. Trustees are normally selected through an open recruitment and search process led by a trustee recruitment panel which includes the chair and chief executive. In some cases, potential trustees are recommended and then considered by the recruitment panel which makes recommendations to the board for appointment. On an annual basis trustees consider whether there are any skills gaps on the board and review the skills necessary to deliver on the strategy. In October 2022 Praxis appointed Satbir Singh as a trustee and campaign champion. Satbir brings knowledge of campaigning and immigration policy as well as strategic governance skills. In recognition of the importance of Human Resources and recognising a gap in expertise, trustees decided to recruit an HR trustee, leading to the appointment of Ruth Stuart in April 2023.

### **Appointment**

Trustees hold office for a period of three years from the date of appointment (or such shorter period as the Trustees may agree) and, if qualified, are eligible for reappointment for further terms of three years. Three terms of three years is the normal maximum time that any trustee can serve. On an exceptional basis, for reasons of good governance only, an extended period may be agreed by the trustees and will be reported in the annual report.

### **Induction and training**

New trustees receive formal induction, including meetings with the Chief Executive and Chair, key documents including the Memorandum and Articles of Association, the strategic plan, and opportunities to meet staff and shadow work. Individual trustees are eligible for governance related training courses and are encouraged to attend. The board reviews its own performance, skills and composition annually at the strategic review day.

### **Diversity**

The board is diverse, in terms of gender, age, nationality and ethnicity, and maintaining diversity is a factor in board recruitment. The board comprises 57% women and 43% men, 67% of trustees are people of colour with varied backgrounds including Asian British, black African and Caribbean, 43% of trustees have refugee or migrant backgrounds, and 43% have lived experiences of the issues facing marginalised migrants and the communities Praxis serves. The age profile is mixed, ranging from 35 – 64.

There is stakeholder representation on the board and a Service User Champion Trustee helps to develop stronger engagement of beneficiaries in governance; two service user representatives attend board meetings and report on wider service user discussions. Trustees are engaged in the pursuance of Praxis' anti-racist framework and are committed to maintaining and promoting principles of diversity, inclusion and equity in all we do and at all levels of the organisation.

### **Related parties and related party transactions**

- 1 Robert Kemble Trustees Limited hold the head lease on the premises for which the landlord is the Thames North Trust, a body controlled by the United Reformed Church.
- 2 Rent of £25,000 is payable annually in respect of the Pott Street premises to the United Reformed Church.

### **Remuneration policy for key management personnel**

Trustees are responsible for setting remuneration levels for the charity's senior staff; the Chief Executive, Head of Operations and Business Development, Head of Fundraising and Communications and Head of Finance and Resources.

In setting their remuneration, the trustees consider the skills, experiences and competencies required for the post; salary levels for comparable roles elsewhere in the sector; the charity's ability to pay and its track record in attracting and retaining committed and motivated employees. Salary levels are reviewed periodically by the trustees using independent advice.

### **Grant making policy**

Praxis does not give grants directly as a method of furthering its charitable objectives. The charity applies for and distributes hardship payments according to need and the criteria of the donors. In this regard, we are particularly grateful to London Catalyst. In 2022/23 Praxis distributed £1,750 in hardship payments.

### **PUBLIC BENEFIT**

The charitable purposes, objectives and activities, which Praxis undertakes for the public benefit, and achievement in delivering these are set out in the relevant sections of this report. The Trustees ensure that the services delivered by Praxis are not unreasonably restricted and are relevant to the needs of our beneficiaries, thereby enabling them to settle effectively in the UK and contribute positively to society. The Trustees have complied with their duty to have due regard to public benefit guidance published by the Charity Commission in determining the activities undertaken by the charity.

### **FUNDRAISING**

A significant proportion of Praxis' funds come from charitable trusts and foundations. In recent years we have received a growing number of donations from individuals and are working to increase our individual donor base. We are registered with the Fundraising Regulator and abide by their Fundraising Promise and the Code of Fundraising Practice. We comply with the General Data Protection Regulation which became law in 2018. We do not contact people unknown to us or without their permission. We do not use any commercial participators or professional fundraisers. We do not use any intrusive or persistent approaches. We have not received any complaints about our fundraising during the year.

### **RISK & CORPORATE GOVERNANCE MATTERS**

Praxis trustee board normally meets six times a year, including a strategic review day and AGM. We have regular meetings of the Finance and Resources Committee, normally a week to ten days prior to every full board meeting, and trustees monitor the financial position, including cash flow, and reports on risk and income generation at every meeting. During the pandemic all trustee meetings were held over Zoom; these have now reverted to in-person, with committee meetings held remotely.

Praxis continues to face building related risks, particularly in relation to potential repair costs arising from working in an old building where we have a two-thirds liability for repairs. Our current lease ends mid-2025 and we have assessed our future building needs given changing working patterns and operational delivery. We have appointed professional consultants to help find a new affordable home for Praxis and negotiate on lease matters. Praxis has a Premises Committee to consider this important issue and trustees have invested in a premises reserve to help us with the costs of a future move. We are seeking to remain in east London and are exploring options to co-locate with other charities. The Robert Kemble Trust Limited continues to hold the lease on the Pott Street premises as Trustee for Praxis.

One of the risks facing Praxis, alongside many charities of our size, is long-term financial sustainability arising in part from the external challenges and multiple crises and shocks arising throughout 2022 and 2023. Changes wrought by Covid-19 in the fundraising landscape continued as some funders closed programmes and others faced increasing demand. Additional challenging headwinds buffeted the economy, contributing to an ever more competitive funding environment. The work on a three-year Income strategy which commenced in 2021 and was completed in the summer of 2022 proved to be essential to help us respond to the financial impact of the inflationary pressures in combination with the increased demands for support in 2022/23; it also helped to build foundations to achieve long-term financial stability and resilience. The plan aligns Praxis' strategic ambitions, impact approach and provides a path to secure the resources required to realise our strategic aims. To develop further integration between fundraising and communications as set out in the income framework, we invested in a Digital Engagement Project in the autumn of 2022. This project included the production of a Digital Engagement Framework model and implementation plan. The plan set out a path to build increased supporter engagement and increased income from

public donations. As part of the income generation strategy, we plan to invest in high-net-worth donor fundraising in the future.

## **FINANCIAL REVIEW**

Praxis' total income in 2022-23 was £2,327,218, an increase of £238,472 (11%) on 2021-22 (2022: £2,088,746). Total expenditure amounted to £2,510,740, an increase of £282,934 (13%) on 2021-22 (2022: £2,228,247) in line with planned investment and agreed expenditure on restricted funds carried forward.

Overall, at year end the Charity saw a net draw down on general reserves of £150,000 (6% of annual turnover and 25% of the reserves total). At 31 March 2023, reserves stood at £451,403 (2022: £601,515), which is 67% of the target level for 2023/24. In addition, the Charity holds £143,381 in two designated funds to support costs associated with a future move to new premises and for business development. Incorporating the unrestricted designated funds within the reserves gives an overall unrestricted reserves figure of £594,784, which is 88% of the target level.

In April 2022, the Board of Trustees signed off a budget which had a £160,000 unrestricted funds deficit. Having considered the robust reserves position of the Charity, the Board supported drawing down on the charity reserves to continue making a set of critical investments the Charity had commenced in 2021/22 dedicated to build organisational infrastructure to facilitate long term sustainability and preparedness in the face of a challenging external environment.

During 2022-23, the Charity chose to invest in:

1. Fundraising capacity to secure long term financial sustainability and the development of an income strategy to facilitate income generation to achieve the strategic plan for 2021-26.
2. Continued development of finance and resources' analytical functions to secure the fourth objective of our 2021-26 Strategic Plan (i.e. long-term stability and risk management); and,
3. New campaigns and advocacy capability necessary to deliver the third objective of our Strategy – positive changes in national policy and practice.

Voluntary sector organisations and funders were preparing for continuance of financial headwinds in the years ahead, and Praxis' board took the decision to continue to maintain strong foundations and build capacity to secure long term income streams required to sustain organisational impact and stability. The Trustees are satisfied that their decision to invest in longer-term sustainability was a good one; the fundraising outlook for 2023-24 is strong and the campaigns and advocacy strand of Praxis' 2021-26 strategy is starting to have significant success, as outlined earlier in this report.

The Board of Trustees are focused on ensuring that 2023-24 breaks even, and ideally begins to deliver a surplus to start restoring reserves to target. Great care was taken to adjust spending plans so that a balanced budget could be signed off at the start of the new year, and thus far, despite the competitive funding environment, the signs are encouraging that we will manage to deliver a small surplus.

This year is the first we have reorganised our structure of accounts to reflect the 2021-26 strategy, and this is reflected on the face of the Statement of Financial Activities. We have divided our charitable activities into three areas consistent with our strategy – Access to Support, Training & Capacity Building and Campaigns & Advocacy. It is hoped that this structure aids the reader of the accounts to relate the financial information below to the narrative reporting on activities above.

We are very grateful for all the support we receive, both financial and non-financial. We would like to thank the following supporters as well as those who wish to remain anonymous:

AB Charitable Trust, Allen and Overy, BBC Children in Need, Clarion Futures, Justice Together Initiative,, Souter Charitable Trust, London Legal Support Trust, Milton Damerel Trust, the French Huguenot Society, Garfield and Weston Charitable Trust, Greater London Authority, The Oak Foundation, Paul Hamlyn Foundation, The Arpad & Alena Rosner Foundation, The Aurum Charitable Trust, The Henry Smith Charity, The National Lottery Community Fund, The Charity of Sir Richard Whittington, The Souter Charitable Trust, Trust for London, 29<sup>th</sup> May 1961 CT,

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**For the year ended 31 March 2023**

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The Metropolitan Migration Foundation, Greater London Authority, London Councils, Refugee Action, St Mungo's, St Martin's in the Fields Front Line Network, LB Hackney, LB Tower Hamlets, LB of Newham, Shelter, St Mungo's, Edmee Leperque and James and Katarina Rowlands.

We would also like to thank the organisations, local authorities, charities and companies who collaborated with us:

Allen and Overy  
Crisis  
Babel's Blessing  
Greater Manchester Immigration Aid Unit  
Homeless link  
Hackney Migrant's Centre  
Institute for Public Policy Research (IPPR)  
Joint Council for the Welfare of Immigrants (JCWI)  
Kazzum Arts  
Members of Praxis groups  
Members of NRPF Action Group  
LB Hackney  
LB City London  
LB Newham  
LB Tower Hamlets  
Pathways  
Praxis Service User Forum Members  
Praxis Service User Representatives  
Praxis Volunteers  
Public Interest Law Centre  
Refugee Action  
Refugee Kitchen  
Shelter  
St Martin-in-the-fields – Charity  
St Mungo's  
United Reform Church

### **Reserves Policy**

The Policy is to maintain sufficient reserves to enable operating activities to continue over a reasonable period should a shortfall in income occur and to take account of potential risks and contingencies that may arise, including the costs of closure. These included the following elements:

- Projects which Praxis is obliged to deliver, but where there is some risk of funding not covering the full cost of delivery,
- Financial capacity to enable Praxis to manage staff levels in accordance with its policies and legal obligations,
- The working capital needed to operate,
- Some capacity to manage operational expenditure at a time of unforeseen uncertainty in income streams,
- A general margin for unexpected events.

The level of reserves required to mitigate these risks has been assessed for the current year and now stands at £673,274 (2022: £655.395), which is equivalent to 3.07 months' running costs in 2023-24.

As noted above, the actual general reserves as at 31 March 2023 stood at £594,784 equal to 2.71 months' running costs, 88% of the target level. The reasons for utilising a portion of the general reserves in 2022-23 have been described above in the financial review. Steps have been taken to pare down operational expenditure to ensure that there is not an ongoing structural deficit, and trustees are confident that the financial outlook for 2023-24 is sustainable.

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During the year, £22,000 of designated funds were spent, primarily from the business development reserve. This pot, which was earmarked to support the future growth and development of the charity, was nearly spent down, with a balance of just over £6,000 as at 31 March 2023. There is a much larger designated property reserve which exists to support the organisation in costs associated with the search for new premises and the end of the current lease agreement, which will end in 2025. A modest £3,000 was spent from this pot during 2022-23, leaving a balance of £137,000 at year end. The Trustees remain of the view that this is a prudent and necessary provision which will be needed in the next 24 months.

Cash balances as at 31 March 2023 represented around 2.26 months' spend, and a 24-month cash flow forecast indicates that cash levels will remain healthy for the foreseeable future. Trustees are satisfied that the Charity continues to operate as a going concern.

### **PLANS FOR FUTURE PERIODS**

Praxis is working in a fast-changing political, social and economic climate with a sustained hostile policy framework and strong anti-migrant rhetoric from the Government and sections of the media. The Nationality and Borders Act 2022 and the Illegal Migration Bill going through parliament in 2023 will see an overwhelming increase in people struggling with documentation and unable to meet their basic needs and access vital services. Refugees who arrive by 'irregular' means (as all refugees are forced to do) will no longer be admitted to the asylum system and will enter a limbo world without rights and entitlements and unable to work lawfully; they will face homelessness, ill health, criminalisation and exploitation.

In this light, trustees reviewed our strategic direction, following the implementation of our new strategy in 2021, and agreed to maintain our approach to direct services and co-produced campaigning. As an organisation we will ensure a clear focus in our service delivery, we cannot aspire to meet all needs but will use our knowledge and experience to build the capacity of others and increase our advocacy and campaigning, building partnerships and alliances for change.

#### **In 2023 - 2024:**

We will continue to provide high quality, free immigration advice and casework to ensure individuals are able to overcome the barriers to a secure life. We will innovate and test new models of service delivery, working in libraries and asylum hotels to reach new communities and build knowledge to support our advocacy. We will also review our approach to consider how best we meet the rising welfare needs of our service users who face ever more challenges to meet daily living costs and access basic services including health.

We will support the development and provision of accredited immigration advice in the community by providing external supervision to staff in other organisations under the OISC regulatory framework. We will continue to provide training and development opportunities through our volunteer programme supporting people with lived experience to become accredited as advisers.

We will continue to work with local partners to increase their capacity to respond to the needs of migrants facing exclusion and build partnerships and alliances for change working with other charities, local authorities and the GLA, improving local and regional service delivery for migrants and refugees.

We will continue to develop our national campaigning and influencing work, in partnership with people with lived experience of the immigration system and in partnership with established policy research organisations, such as IPPR. We will build our parliamentary advocacy, seeking opportunities to build relationships and influence legislation and policy in the short and longer-term.

We will continue to focus our campaigning on the no recourse to public funds visa condition that prevents people from accessing a safety net and excludes people on low pay from work related benefits. This will include a campaign to increase access to free childcare. We will continue to campaign for faster, fairer, shorter routes to settlement and advocate for a reduction in visa fees and the migrant health surcharge, effectively an additional tax on people who have migrated to the UK. We will use our convening power to bring together organisations working on similar issues to create stronger alliances for change.

We will continue to seek justice for those affected by the Windrush scandal by joining others in efforts to improve the compensation scheme which has proven to be woefully inadequate.

We will develop our digital engagement to mobilise public support for migrants, creating opportunities for people to use their voice and join a movement for change.

We will continue to add our voice to wider campaigns for a fair immigration and asylum system that recognises and respects international law and places compassion and humanity at its centre.

We will review and refine our groupwork strategy to ensure that we are supporting individuals to be their own agents of change and that we have a coherent approach to our voice work and advocacy.

We will continue to improve and refine our data collection and analysis to maximise learning and advocacy.

We will continue to develop our infrastructure and strengthen our governance processes. This includes strengthening our finance systems and financial information by outsourcing to a specialist charity finance provider, JS2. We will develop our technical abilities and infrastructure to ensure well-functioning systems that support our fundraising, supporter engagement and reporting.

## **TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS**

The charity trustees are responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity, and of the incoming resources and application of resources of the charity, for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Approved by the trustees on Sep 28, 2023

and signed on their behalf by:

*DWeekes-Bernard*

[DWeekes-Bernard \(Sep 28, 2023 15:53 GMT+1\)](#)

Dr Debbie Weekes-Bernard

CHAIR OF TRUSTEES



**PRAXIS COMMUNITY PROJECTS**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PRAXIS COMMUNITY PROJECTS**  
**For the year ended 31 March 2023**

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**Opinion**

We have audited the financial statements of Praxis Community Projects (the 'Charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, 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 United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the 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.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

**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 or 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 any such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the directors' report) have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

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

### **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement, the trustees 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

### **Our responsibilities for the audit of the financial statements**

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.

**PRAXIS COMMUNITY PROJECTS**  
**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF PRAXIS COMMUNITY PROJECTS**  
**For the year ended 31 March 2023**

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- We inspected the minutes of meetings of those charged with governance.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

**Use of our report**

This report is made solely to the Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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.

*Anthony Epton*

**Anthony Epton (Senior Statutory Auditor)**

for and on behalf of  
Goldwins Limited  
Statutory Auditor  
Chartered Accountants  
75 Maygrove Road  
West Hampstead  
London NW6 2EG

**28 September 2023**

**PRAXIS COMMUNITY PROJECTS**

**Financial Statements for the year ended 31 March 2023**

**STATEMENT OF FINANCIAL ACTIVITIES (Including Income and Expenditure Account)**

**STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
<b>Donations and Legacies</b>	2	516,104	-	516,104	497,294
<b>Investments</b>		1,087	-	1,087	127
<b>Charitable activities:</b>					
Access to Support	3	1,031,284	571,430	1,602,714	1,409,061
Capacity Building	3	5,000	97,640	102,640	90,238
Campaigns and Advocacy	3	-	104,674	104,674	92,026
<b>TOTAL INCOME:</b>		<b>1,553,475</b>	<b>773,744</b>	<b>2,327,219</b>	<b>2,088,746</b>
<b>Expenditure on:</b>					
Raising Funds	6a	54,848	-	54,848	42,307
<b>Charitable Expenditure:</b>					
Access to Support	4,7	1,239,516	575,047	1,814,563	1,586,905
Capacity Building	5,7	283,614	114,967	398,581	375,171
Campaigns and Advocacy	6,7	133,967	108,781	242,748	223,864
<b>TOTAL EXPENDITURE:</b>		<b>1,711,945</b>	<b>798,795</b>	<b>2,510,740</b>	<b>2,228,247</b>
NET EXPENDITURE		(158,470)	(25,051)	(183,521)	(139,501)
Transfer between funds		(13,642)	13,642	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(172,112)</b>	<b>(11,409)</b>	<b>(183,521)</b>	<b>(139,501)</b>
<b>RECONCILIATION OF FUNDS</b>					
Fund balances brought forward at 1 April 2022		766,896	104,799	871,695	1,011,196
<b>FUND BALANCES BROUGHT FORWARD AT 31 MARCH 2023</b>		<b>594,784</b>	<b>93,390</b>	<b>688,174</b>	<b>871,695</b>

**PRAXIS COMMUNITY PROJECTS**  
**Financial Statements for the year ended 31 March 2023**  
**BALANCE SHEET AS AT 31 MARCH 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible Assets	9	13,552	27,899
		<u>13,552</u>	<u>27,899</u>
<b>CURRENT ASSETS</b>			
Debtors	10	310,530	328,980
Cash at bank and in hand		599,649	654,317
		<u>910,179</u>	<u>983,297</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(232,574)	(132,938)
		<u>677,605</u>	<u>850,359</u>
<b>NET CURRENT ASSETS</b>			
		<u>691,157</u>	<u>878,258</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
Amounts falling due after one year	12	(2,983)	(6,563)
		<u>688,174</u>	<u>871,695</u>
<b>NET ASSETS</b>			
<b>FUNDS</b>			
Restricted Reserves		93,390	104,799
Unrestricted Reserves:			
General Reserves		451,403	601,515
Designated Reserves		143,381	165,381
		<u>688,174</u>	<u>871,695</u>
<b>TOTAL FUNDS</b>			

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements were approved by the Trustees and authorised for issue on **28 September 2023** and signed on their behalf by:

*DWeekes-Bernard*  
[DWeekes-Bernard \(Sep 28, 2023 15:53 GMT+1\)](#)  
 .....Dr Debbie Weekes-Bernard, Chair

The notes on pages 23 to 33 form part of these financial statements

**PRAXIS COMMUNITY PROJECTS**  
**Financial Statements for the year ended 31 March 2023**  
**STATEMENT OF CASH FLOWS**

	<b>2023</b> £	<b>2022</b> £
Cash flows from operating activities:		
<b>Net Cash provided by operating activities</b>	<b>(55,755)</b>	<b>(76,615)</b>
Cash flows from investing activities:		
Interest	1,087	127
Purchase of fixed assets	-	(8,460)
<b>Net Cash from investing activities</b>	<b>1,087</b>	<b>(8,333)</b>
Change in cash & cash equivalents in the reporting period	(54,668)	(84,948)
Cash & cash equivalents at 1 April 2022	654,317	739,265
<b>Cash &amp; cash equivalents at 31 March 2023</b>	<b>599,649</b>	<b>654,317</b>
<b>Reconciliation of net income to net cash flow from operating activities</b>		
Net expenditure as per SOFA	(183,521)	(139,501)
<b>Adjustments</b>		
Depreciation	14,346	16,185
Dividends and Interest	(1,087)	(127)
Decrease in debtors	18,450	239,652
Increase / (decrease) in creditors	96,056	(192,824)
Net cash provided by operating activities	(55,756)	(76,615)
<b>Analysis of cash &amp; cash equivalents</b>		
Cash in hand	505,841	561,594
Notice deposits (less than 3 months)	93,808	92,723
Total cash & cash equivalents	<b>599,649</b>	<b>654,317</b>

The notes on pages 23 to 33 form part of these financial statements

## **1. Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of financial statements are as follows:

### **a) Basis of Accounting**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102)(effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Praxis Community Projects 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(s).

### **b) Preparation of the accounts on a going concern basis**

Having considered future budgets and cash flows, the trustees confirm that they have no material uncertainties about the entity's ability to continue as a going concern for the foreseeable future.

### **c) Fixed assets**

Expenditure on fixed assets is capitalised where the cost (or the value if donated) is in excess of £5,000; otherwise it is written off through the Statement of Financial Activities. Costs of replacements of major equipment may be charged to designated funds set aside for that purpose by appropriations from Revenue.

Tangible fixed assets are depreciated at rates calculated to write off the cost, less estimated residual value of each asset evenly over its expected life, as follows:

- Furniture, fittings and equipment to be written off over four years

### **d) Funds**

The different funds are defined as follows:

- Restricted funds are those funds which are to be used in accordance with specific instructions imposed by the donor or trust deed.
- Unrestricted funds are those funds available to the charity for its general purposes.
- Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside to use for a specific purpose. The aim and use of designated funds is set out in page 10 in the Reserves Policy.

It is the policy of the trustees to retain unrestricted funds, amounts in which in their judgement, can help to mitigate the short term effect of income volatility and retain funds to generate sufficient income to meet current and future operational activities of the charity.

## **1. Accounting Policies (Continued)**

### **e) Income recognition**

This comprises fees receivable from the various activities and investment income. All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacies are recognised on a case-by-case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy with the title of the asset having been transferred to the charity.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grant have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Investment income is credited to income when it is receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### **f) Expenditure**

Liabilities are recognised as expenditure as soon as there is legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of obligation can be measured reliably.

Expenditure is recognised on an accruals basis as a liability is incurred, inclusive of any irrecoverable VAT.

Charitable activities comprise mainly of the provision of accommodation including welfare and catering, premises and administrative costs.

Support costs have been allocated to charitable activities. Governance activities comprise organisational administration and compliance with constitutional and statutory requirements. Costs include direct costs of external audit, legal fees and other professional advice.

### **g) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **h) Cash at bank and in hand**

Cash at bank and in hand includes bank accounts, 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.

## **1. Accounting Policies (Continued)**

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**i) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**j) Pension Scheme**

The charity makes contributions into a defined contribution scheme on behalf of all employees who have enrolled in the scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The amount charged to the statement of financial activities in respect of pension costs is the total contribution payable for the year.

**k) Estimation uncertainty**

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

**l) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**PRAXIS COMMUNITY PROJECTS**  
**Financial Statements for the year ending 31 March 2023**  
**NOTES TO THE ACCOUNTS**

	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
<b>2. Donations &amp; Legacies</b>		
Donations from individuals, trusts and other similar institutions	516,104	497,294
<b>3. Charitable Activities</b>		
Income related to Charitable Activities from individuals, trusts and other similar institutions	1,810,028	1,591,325
<b>4. Access to Support</b>		
<b>Direct Costs</b>		
Staff Costs (note 8)	1,413,912	1,307,406
Other Costs	282,082	118,644
Support costs (note 7)	118,569	160,855
	<u>1,814,563</u>	<u>1,586,905</u>
<b>5. Capacity Building</b>		
<b>Direct Costs</b>		
Staff Costs (note 8)	269,766	249,368
Other Costs	48,963	21,962
Support costs (note 7)	79,852	103,841
	<u>398,581</u>	<u>375,171</u>
<b>6. Campaigns and Advocacy</b>		
<b>Direct Costs</b>		
Staff Costs (note 8)	164,845	152,380
Other Costs	34,348	14,117
Support costs (note 7)	43,555	57,367
	<u>242,748</u>	<u>223,865</u>
<b>6a. Cost of Fundraising</b>		
Staff Costs (note 8)	42,373	39,169
Other Costs	12,475	3,138
	<u>54,848</u>	<u>42,307</u>

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**7. Support Costs 2023**

	<b>Access to Support</b> £	<b>Capacity Building</b> £	<b>Campaigns and Advocacy</b> £	<b>Total 2023</b> £
Premises Costs	9,192	6,190	3,376	18,758
Depreciation - owned assets	7,030	4,735	2,582	14,347
Audit Fee	3,920	2,640	1,440	8,000
Governance Costs	5,761	3,880	2,116	11,757
Other Costs	92,666	62,407	34,041	189,114
	<u>118,569</u>	<u>79,852</u>	<u>43,555</u>	<u>241,976</u>

**Support Costs 2022**

	<b>Access to Support</b> £	<b>Capacity Building</b> £	<b>Campaigns and Advocacy</b> £	<b>Total 2022</b> £
Premises Costs	12,157	8,188	4,466	24,811
Depreciation - owned assets	7,932	5,342	2,914	16,188
Audit Fee	4,856	3,270	1,784	9,910
Governance Costs	12,986	4,257	3,048	20,291
Other Costs	122,924	82,784	45,155	250,863
	<u>160,855</u>	<u>103,841</u>	<u>57,367</u>	<u>322,063</u>

Support costs consist of premises and office costs, and are distributed by staff ratio

Net incoming resources for the year are stated after charging:

	<b>Total funds 2023</b> £	<b>Total funds 2022</b> £
Fees payable to the charity's auditor for the audit of the annual accounts:	8,000	9,910
Depreciation:	14,347	16,187
	<u>22,347</u>	<u>26,097</u>

**8. Staff Costs**

	<b>2023</b>	<b>2022</b>
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The average monthly number of employees employed during the year was:

Charitable Activities	40	38
Support & Governance	12	12
	<u>52</u>	<u>50</u>

	<b>2023</b> £	<b>2022</b> £
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Staff costs for the above persons:

Wages and Salaries	1,619,208	1,505,031
Social Security Costs	169,657	148,668
Pension Costs	50,228	46,179
Temporary Staff Costs	51,803	48,445
	<u>1,890,896</u>	<u>1,748,323</u>

Staff Costs by service area:

Access to Support	1,413,912	1,307,406
Capacity Building	269,766	249,368
Campaigns and Advocacy	164,845	152,380
Cost of Fundraising	42,373	39,169
	<u>1,890,896</u>	<u>1,748,323</u>

Of which attributable to key management personnel (excluding consultancy fees)	<u>236,705</u>	<u>265,530</u>
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**8. Staff Costs (continued)**

One Employee received emoluments between £70,000 and £80,000 in the current year (2021-2022 one). No employees received emoluments between £60,000 and £70,000 in the current year (2021-22, one).

The Trustees neither received nor waived any emoluments for their services to the Charity and were not reimbursed for any expenses incurred on behalf of the Charity during the current or previous year.

The Charity holds an insurance policy that provides professional insurance cover for the Trustees.

**9. Tangible Fixed Assets - Furniture, Fixtures & Equipment**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Cost:</b>		
Balance brought forward as at 1 April	139,345	130,885
Additions	-	8,460
<b>Value at 31 March</b>	<b>139,345</b>	<b>139,345</b>
<b>Depreciation:</b>		
Balance brought forward at 1 April	111,446	95,261
Provided in year	14,347	16,185
<b>Depreciation at 31 March</b>	<b>125,793</b>	<b>111,446</b>
<b>Net Book Value at 31 March</b>	<b>13,552</b>	<b>27,899</b>
Net Book Value at 1 April	27,899	35,624

**10. Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
Trade Debtors	160,409	211,873
Prepayments and accruals	95,144	103,564
Other Debtors	54,977	13,543
	<b>310,530</b>	<b>328,980</b>

**11. Creditors due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Amounts due within one year:</b>		
Trade Creditors	124,388	32,657
Other taxes & social security	67,298	49,532
Defined Benefit Pension Plan deficit	3,281	3,263
Accruals, including provisions	37,607	36,890
Deferred Income	-	10,597
	<b>232,574</b>	<b>132,938</b>

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**12. Creditors due after one year**

	2023 £	2022 £
Defined Benefit Pension plan deficit	2,983	6,563

**13. Funds**

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
<b>Restricted income funds</b>					
Access to Support	47,070	571,430	(575,047)	3,525	46,978
Capacity Building	16,500	97,640	(114,967)	10,117	9,290
Campaigns and Advocacy	41,229	104,674	(108,781)	-	37,122
<b>Total Restricted funds</b>	<b>104,799</b>	<b>773,744</b>	<b>(798,795)</b>	<b>13,642</b>	<b>93,390</b>

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
<b>Restricted Income Funds</b>					
London Borough of Tower Hamlets	6,730	-	-	-	6,730
Hackney Community	-	47,843	(48,356)	513	-
Big Lottery - Reaching Communities Root and Branch	-	87,103	(85,585)	-	1,518
The Big Lottery	20,489	7,000	(24,697)	-	2,792
Paul Hamlyn Foundation	22,869	50,565	(46,057)	-	27,377
Paul Hamlyn Foundation - Justice Initiative	16,500	35,200	(41,712)	-	9,988
Tower Hamlets - EECAB Borough Wide	-	37,810	(32,442)	-	5,368
Henry Smith Foundation	14,851	60,400	(60,138)	-	15,113
Pathways (Hospital discharge)	-	65,500	(60,933)	-	4,567
Star (Local Councils)	-	100,604	(98,147)	-	2,457
New Horizon London Councils	-	55,947	(50,409)	-	5,538
Mercers Charitable Foundation	-	10,990	(12,105)	1,115	-
Austin and Hope	-	-	(5,488)	5,488	-
Trust for London	18,360	54,109	(68,910)	-	3,559
GLA	-	19,026	(20,046)	1,020	-
Ben & Jerrys COVID Welfare	5,000	-	(8,012)	3,012	-
Frontline Network	-	32,424	(34,918)	2,494	-
BBC Children in Need	-	39,268	(32,851)	-	6,417
Paul Hamlyn - Brighter Futures	-	60,030	(60,030)	-	-
Queen Mary University - Brighter Futures	-	9,925	(7,959)	-	1,966
<b>Total Restricted Funds</b>	<b>104,799</b>	<b>773,744</b>	<b>(798,795)</b>	<b>13,642</b>	<b>93,390</b>

**Unrestricted Income Funds**

Designated Funds	165,381	-	-	(22,000)	143,381
General Reserves	601,515	1,553,474	(1,711,945)	8,358	451,403
<b>Total Unrestricted Funds</b>	<b>766,896</b>	<b>1,553,474</b>	<b>(1,711,945)</b>	<b>(13,642)</b>	<b>594,784</b>
<b>Total Charity Funds</b>	<b>871,695</b>	<b>2,327,218</b>	<b>(2,510,740)</b>	<b>-</b>	<b>688,174</b>

**PRAXIS COMMUNITY PROJECTS**  
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**13. Funds (continued)**

<b>Funds 2022</b>	<b>At 1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 March 2022</b>
	£	£	£	£	£
<b>Restricted income funds</b>					
Advice Services & Group Activities	151,327	941,093	(1,031,197)	-	61,223
Housing & Homelessness	43,576	292,768	(292,768)	-	43,576
Interpreting	-	-	-	-	-
Central Costs	-	-	-	-	-
<b>Total Restricted funds</b>	<b>194,903</b>	<b>1,233,861</b>	<b>(1,323,965)</b>	<b>-</b>	<b>104,799</b>

	<b>At 1 April 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 March 2022</b>
	£	£	£	£	£
<b>Restricted Income Funds</b>					
London Borough of Tower Hamlets	-	291,715	(284,985)	-	6,730
Oak Foundation	-	160,000	(160,000)	-	-
St Mungos	-	132,768	(132,768)	-	-
The Big Lottery	19,047	78,948	(97,995)	-	-
Paul Hamlyn Foundation	101,229	31,000	(72,371)	-	59,857
The Act for Change	20,311	-	(20,311)	-	-
Henry Smith Foundation	5,236	59,399	(49,784)	-	14,852
London Borough of Hackney	-	164,989	(164,989)	-	-
BBC Children in Need	-	25,546	(25,546)	-	-
St Martins in the Fields	-	19,011	(19,011)	-	-
London Borough of Newham	-	90,047	(90,047)	-	-
Shelter	-	104,078	(104,078)	-	-
Trust for London	18,414	50,000	(50,054)	-	18,360
Ben & Jerrys (TIDES) Foundation	19,002	-	(19,002)	-	-
Ben & Jerrys COVID Welfare	-	5,000	-	-	5,000
The Pilgrim Trust	3,966	-	(3,966)	-	-
other trusts	1,393	-	(1,393)	-	-
Other Income	6,305	21,360	(27,665)	-	-
<b>Total Restricted Funds</b>	<b>194,903</b>	<b>1,233,861</b>	<b>(1,323,965)</b>	<b>-</b>	<b>104,799</b>

**Unrestricted Income Funds**

Designated Funds	190,131	-	-	(24,750)	165,381
General Reserves	626,162	854,885	(904,282)	24,750	601,515
<b>Total Unrestricted Funds</b>	<b>816,293</b>	<b>854,885</b>	<b>(904,282)</b>	<b>-</b>	<b>766,896</b>
<b>Total Charity Funds</b>	<b>1,011,196</b>	<b>2,088,746</b>	<b>(2,228,247)</b>	<b>-</b>	<b>871,695</b>

**14. Analysis of Net Assets Between Funds**

<b>31 March 2023</b>	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>General Reserves</b>	<b>Total 2023</b>
	£	£	£	£
Tangible Fixed Assets	4,472	-	9,080	13,552
Net Current Assets	88,918	143,381	445,306	677,605
Long-term Creditors	-	-	(2,983)	(2,983)
<b>Total Net Assets</b>	<b>93,390</b>	<b>143,381</b>	<b>451,403</b>	<b>688,174</b>

<b>31 March 2022</b>	<b>Restricted Funds</b>	<b>Designated Funds</b>	<b>General Reserves</b>	<b>Total 2022</b>
	£	£	£	£
Tangible Fixed Assets	9,207	-	18,692	27,899
Net Current Assets	95,592	165,381	589,386	850,359
Long-term Creditors	-	-	(6,563)	(6,563)
<b>Total Net Assets</b>	<b>104,799</b>	<b>165,381</b>	<b>601,515</b>	<b>871,695</b>

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**15. Pension Commitments**

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit contributions**

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From 1 April 2022 to 31 January 2025:	£3,312,000 per annum	(payable monthly)
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Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

Note that the scheme's previous valuation was carried out with an effective date of 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee asked the participating employers to pay additional contributions to the scheme as follows:

**Deficit contributions**

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From 1 April 2019 to 30 September 2025:	£11,243,000 per annum each on 1st April	(payable monthly and increasing by 3%)
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The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

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**15. Pension Commitments (Continued)**

**PRESENT VALUES OF PROVISION**

	<b>31 March 2023 (£s)</b>	<b>31 March 2022 (£s)</b>	<b>31 March 2021 (£s)</b>
Present value of provision	6,264	9,826	43,223

**RECONCILIATION OF OPENING AND CLOSING PROVISIONS**

	<b>Period Ending 31 March 2023 (£s)</b>	<b>Period Ending 31 March 2022 (£s)</b>
Provision at start of period	9,826	43,223
Unwinding of the discount factor (interest expense)	185	249
Deficit contribution paid	(3,580)	(10,938)
Remeasurements - impact of any change in assumptions	(167)	(226)
Remeasurements - amendments to the contribution schedule	-	(22,482)
Provision at end of period	6,264	9,826

**INCOME AND EXPENDITURE IMPACT**

	<b>Period Ending 31 March 2023 (£s)</b>	<b>Period Ending 31 March 2022 (£s)</b>
Interest expense	185	249
Remeasurements – impact of any change in assumptions	(167)	(226)
Remeasurements – amendments to the contribution schedule	-	(22,482)
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

\*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

**ASSUMPTIONS**

	<b>31 March 2023 % per annum</b>	<b>31 March 2022 % per annum</b>	<b>31 March 2021 % per annum</b>
Rate of discount	5.52	2.35	0.66

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions.



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<b>16. Financial Instruments</b>	<b>2023</b>	<b>2022</b>
	£	£
Financial Assets measured by amortised cost	310,530	328,890
Financial Liabilities measured by amortised cost	124,388	32,376

Financial Assets include trade debtors and staff loans. Financial liabilities include trade and sundry creditors

**17. Related Party Transactions**

The only related party transaction to be reported in the financial year is noted on p10 of the Trustees' Report.

<b>18. Statement of Financial Activity 2022</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>
	£	£	£
<b>Income from:</b>			
<b>Donations and Legacies</b>	497,294	-	497,294
<b>Investments</b>	127	-	127
<b>Charitable activities:</b>			
Access to Support	99,536	1,309,525	1,409,061
Capacity Building	53,240	36,998	90,238
Campaigns and Advocacy	92,026	-	92,026
<b>TOTAL INCOME:</b>	<b>742,223</b>	<b>1,346,523</b>	<b>2,088,746</b>
<b>Expenditure on:</b>			
<b>Raising Funds</b>	42,306	-	42,306
<b>Charitable Expenditure:</b>			
Access to Support	349,119	1,237,786	1,586,905
Capacity Building	176,330	198,841	375,171
Campaigns and Advocacy	223,865	-	223,865
<b>TOTAL EXPENDITURE:</b>	<b>791,620</b>	<b>1,436,627</b>	<b>2,228,247</b>
NET INCOME/(EXPENDITURE):	<b>(49,397)</b>	<b>(90,104)</b>	<b>(139,501)</b>
NET MOVEMENT IN FUNDS	<b>(49,397)</b>	<b>(90,104)</b>	<b>(139,501)</b>
RECONCILIATION OF FUNDS			
Fund balances brought forward at 1 April 2021	816,293	194,903	1,011,196
<b>FUND BALANCES BROUGHT FORWARD AT 31 MARCH 2022</b>	<b>766,896</b>	<b>104,799</b>	<b>871,695</b>