Docusign Envelope ID: 19D4909D-FF4A-8E6F-802C-9B9EAC93E7F7

COMPANY REGISTRATION NUMBER: 04616709

CHARITY REGISTRATION NUMBER: 1055386

Ipswich and Suffolk Council for Racial Equality

Company Limited by Guarantee

Unaudited financial statements

31 March 2026

Docusign Envelope ID: 19D4909D-FF4A-8E6F-802C-9B9EAC93E7F7

Ipswich and Suffolk Council for Racial Equality

Company Limited by Guarantee

Financial statements

Year ended 31 March 2026

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Ipswich and Suffolk Council for Racial Equality

Company Limited by Guarantee

Trustees' annual report (incorporating the directors' report)

Year ended 31 March 2026

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

Reference and administrative details

Registered charity name	Ipswich and Suffolk Council for Racial Equality
Charity registration number	1055386
Company registration number	04616709
Principal office and registered office	44 St Matthews Street Ipswich Suffolk IP1 3EP United Kingdom

The trustees

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

G Clarke MBE (Chair)
G Chisholm
G Chung
E Pettman
D Weekes

Senior Management	P Mutumburi (Business and Operations Director)
Company secretary	S Lee
Independent examiner	A Robinson BFP FCA DChA Lovewell Blake LLP Chartered accountants First Floor Suite 2 Hillside Business Park Bury St Edmunds IP32 7EA
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ

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Objectives and activities

Ipswich and Suffolk Council for Racial Equality is referred to locally and throughout these accounts as ISCRE, its activities include the provision of advice, advocacy and support to individuals and families who experience race and other forms of discrimination or harassment in all aspects of employment and service provision including the criminal justice system, health, education, and housing.

Our Activities:

The Ipswich and Suffolk Council for Racial Equality (ISCRE) is one of the longest-established race equality organisations in the East of England, having worked for almost five decades to promote equality, challenge discrimination and improve outcomes for disadvantaged communities.

Operating throughout Suffolk, across the wider East Anglia region and within His Majesty's Prison Service, ISCRE works to eliminate discrimination and promote equality of opportunity for people regardless of race, ethnicity, disability, age, sex, religion or belief, sexual orientation, gender reassignment, pregnancy or maternity status, or marital and civil partnership status.

The charity provides independent advice, advocacy, education, consultancy and training to individuals, communities and organisations. Through its work, ISCRE seeks to influence policy, improve public services, strengthen community cohesion and ensure that the voices of underrepresented communities are heard in decision-making.

During 2025-2026, ISCRE continued to support statutory agencies, voluntary organisations, educational institutions and employers across the region through specialist Equality, Diversity and Inclusion (EDI) consultancy, organisational development, community engagement and research. Our work enables organisations to better understand structural inequality whilst developing practical approaches that create more inclusive, equitable and culturally competent services and workplaces.

Community voice remains central to everything we do. ISCRE actively creates opportunities for individuals from diverse backgrounds to influence the design and delivery of public services, ensuring that lived experience informs policy, practice and organisational improvement.

Our Charitable Objects:

ISCRE exists to advance equality, human rights and social justice by:

- Eliminating discrimination and promoting equality of opportunity;
- Advancing education and awareness of legal rights and responsibilities;
- Promoting human rights and the rule of law;
- Supporting individuals experiencing disadvantage, discrimination or exclusion;
- Encouraging good relations between people from different backgrounds;
- Preventing and relieving poverty through advice, advocacy, education and training;
- Conducting research and publishing evidence that informs public policy and promotes fairness;
- Working collaboratively with communities and partner organisations to improve social inclusion and community cohesion.

These objectives continue to guide every aspect of the charity's work and underpin our commitment to creating a fairer, more inclusive Suffolk.

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Achievements and performance

Throughout the year ISCRE continued to demonstrate its position as Suffolk's leading independent equalities organisation, influencing strategic decision-making whilst providing practical support to individuals and communities facing inequality.

The charity has continued to challenge discrimination, promote inclusive practice and encourage organisations to place equality at the centre of service design and delivery. Through constructive partnership working with public sector bodies, community organisations, educational institutions and employers, ISCRE has strengthened its reputation as a trusted critical friend and respected voice on equality, diversity and inclusion.

Our vision remains clear: to make Suffolk a county where everyone has the opportunity to thrive regardless of their background.

Key Projects and Programmes:

Beyond Boundaries

Supported by the Sizewell C Employment Outreach Fund, Beyond Boundaries has become one of ISCRE's flagship employability programmes.

The initiative supports young people aged 16-21 from racially minoritised and disadvantaged backgrounds by helping them overcome barriers to employment, education and personal development. Through one-to-one mentoring, employability coaching, confidence building, workplace visits, employer engagement and practical skills development, participants are supported to realise their full potential.

During the year the programme achieved significant outcomes, including young people securing employment, apprenticeships, higher education places and paid internships. The programme has also strengthened relationships between employers and communities whilst demonstrating the social value that inclusive recruitment and targeted investment can deliver.

Beyond Boundaries continues to address systemic inequalities whilst developing a new generation of confident, skilled and aspirational young people who are equipped to contribute positively to Suffolk's economy and communities.

Desistence Readiness

ISCRE's Desistance Readiness programme remains one of the charity's most significant and innovative areas of work.

Delivered across prisons throughout the East of England, the programme supports prisoners from minority ethnic and other marginalised communities to prepare for successful rehabilitation and reintegration into society.

Working alongside His Majesty's Prison and Probation Service, ISCRE provides independent expertise on equality, disproportionality, inclusion and culturally responsive rehabilitation. The programme has contributed to the growing evidence base surrounding effective rehabilitation for minority ethnic prisoners and continues to influence policy, practice and professional development across the prison estate.

ISCRE's long-standing work within prisons has established the organisation as a recognised regional centre of expertise on race equality, inclusion and rehabilitation.

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Suffolk Police Powers Public Scrutiny Group

ISCRE continues to facilitate the independent Suffolk Police Powers Public Scrutiny Group on behalf of Suffolk Police. The Group plays an important role in strengthening public confidence, transparency and accountability in the use of police powers, including stop and search, use of force and other statutory policing powers.

By bringing together members of the public, community representatives and police officers, the Group provides independent scrutiny of policing practices, examines disproportionality and promotes learning that improves operational practice.

Importantly, the forum provides a safe and trusted environment where individuals can share lived experiences and contribute to meaningful improvements in policing, helping to strengthen trust, legitimacy and community confidence.

Diversity and Equality Works

ISCRE's consultancy arm, Diversity and Equality Works, continued to expand its influence across the voluntary, public and private sectors.

The service provides specialist consultancy, organisational reviews, Equality Impact Assessments, EDI strategy development, leadership coaching and bespoke training programmes designed to embed equality, diversity and inclusion throughout organisations.

During the year ISCRE worked with organisations to:

- Review policies and organisational culture;
- Deliver specialist Equality, Diversity and Inclusion training;
- Develop inclusive leadership capability;
- Improve workforce diversity and organisational practice;
- Conduct equality audits and service reviews;
- Support organisations in meeting their legal responsibilities under the Equality Act 2010.

Demand for ISCRE's expertise continues to grow as organisations increasingly recognise the importance of creating inclusive workplaces and delivering equitable services for increasingly diverse communities.

Public benefit

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit when setting the objectives for the year.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011.

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Financial review

The charity continues to be dependent on grant funding to achieve its objectives. In the year under review the trustees are grateful to all those funders. The support from these organisations has ensured that ISCRE continues to exist and to deliver services to the most vulnerable people of Suffolk.

Service level agreements with Prisons and Suffolk Police were renewed for the year and continue to have a positive impact on the lives of local people.

The support from a Local Council and a charity have allowed ISCRE the capacity to identify gaps in service provision and to explore new opportunities for the charity.

During the year income increased to £216,435 (2025: £136,717), despite this there was a deficit in the year of £41,521 (2025: £49,377).

Further information about our income and expenditure is set out in the Statement of Financial Activities and supporting notes. Any cash resources not immediately required are held in bank and building society deposits under powers contained in the memorandum and articles of association.

The charity's deficit in the current year has had an adverse effect on year end cash balances, which have decreased to £97,903 (2025: £112,373).

Reserves policy

The trustees actively review the reserves available on a regular basis and given the general uncertainty surrounding funding and project income aim to maintain reserves equivalent to approximately £115,000 (2025: £115,000). This figure is based on the expected level of expenditure over 6 months. This level of reserves takes into account existing and future commitments.

At the 31 March 2026 the reserves held for general purposes, considered to be 'free reserves' amounted to £46,603 (2025: £88,735). Which is no longer in line with the reserves policy of the charity. Total reserves held were £54,880 (2025: £96,401) of which £8,277 (2025: £7,666) were restricted as detailed in the notes to the accounts.

The trustees recognise that free reserves remain below the target level of £115,000. The shortfall has arisen due to operating deficits incurred during the current and prior years. Trustees continue to monitor financial performance closely and are seeking opportunities to increase unrestricted income and restore reserves towards the target level over time.

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Plans for future periods

As ISCRE approaches its fiftieth anniversary, the Trustees remain committed to strengthening the organisation's impact and ensuring that equality, diversity and inclusion remain central to public policy and community life across Suffolk and the wider region.

The coming year will focus on expanding opportunities for young people, strengthening rehabilitation and criminal justice programmes, supporting organisations to embed inclusive practice, and amplifying the voices of communities whose experiences continue to be underrepresented.

ISCRE will continue to work collaboratively with partners across local government, health, policing, education, the voluntary sector and business to build stronger communities, reduce inequalities and create lasting social change.

The Trustees are proud of the achievements made during the year and thank our staff, volunteers, partners, funders and the many individuals and communities who continue to support ISCRE's mission of creating a fairer and more inclusive society.

Structure, governance and management

Ipswich and Suffolk Council for Racial Equality is a company limited by guarantee incorporated on 13 December 2002 and a registered charity constituted 15 May 1996, and governed by trustees, under the terms of its memorandum and articles of association.

The current board of trustees and the changes which have occurred since the previous annual report are as stated on the reference and administrative details section of these accounts. The trustees of the company are also directors for the purposes of company law.

Recruitment and appointment of new trustees

Several of the current trustees are familiar with the work of the charity, having served on the Board for some time. New trustees are invited to attend a meeting with the Chair and the trustees to familiarise themselves with the charity and the context within which it operates.

Our policy for appointing new trustees is to identify people who have skills and characteristics that will be beneficial to the charity.

On appointment the trustees receive a copy of the governing documents and Charity Commission trustee documents. New trustees are briefed on the background and work of the charity and future aims.

Risk management

The trustees have identified the major risks facing the charity and have assessed their potential impact. Appropriate systems have been established to monitor and manage these risks.

The Board of Trustees follows the Charity Commission's guidance 'Charities and risk management in identifying and weighting risks.

Independent examiner reappointment

A resolution to appoint A Robinson BFP FCA DChA of Lovewell Blake LLP as independent examiner will be proposed at the next Annual General Meeting.

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Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on 19/10/2026 and signed on behalf of the board of trustees by:

George Clarke MBE

G Clarke MBE
Trustee and Chair

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Ipswich and Suffolk Council for Racial Equality

Company Limited by Guarantee

Independent examiner's report to the trustees of Ipswich and Suffolk Council for Racial Equality

Year ended 31 March 2026

I report to the charity trustees on my examination of the financial statements of the company for the year ended 31 March 2026 which comprise the statement of financial activities (including income and expenditure account), balance sheet and the related notes.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the financial statements of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or

2. the financial statements do not accord with those records; or

3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or

4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Abigail Robinson

A Robinson BFP FCA DChA
Independent Examiner

Lovewell Blake LLP
Chartered accountants
First Floor Suite
2 Hillside Business Park
Bury St Edmunds
IP32 7EA
19/10/2026

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Ipswich and Suffolk Council for Racial Equality

Company Limited by Guarantee

Statement of financial activities (including income and expenditure account)

Year ended 31 March 2026

	Note	2026 Unrestricted funds £	2026 Restricted funds £	2026 Total funds £	2025 Total funds £
Income and endowments					
Donations, grants and legacies	**5**	20,620	–	20,620	17,724
Charitable activities	**6**	18,495	175,272	193,767	116,056
Other trading activities	**7**	282	–	282	242
Investment income		1,766	–	1,766	2,695
Total income		41,163	175,272	216,435	136,717
Expenditure					
Charitable activities	**8**	(87,295)	(170,661)	(257,956)	(186,094)
Total expenditure		(87,295)	(170,661)	(257,956)	(186,094)
Net expenditure before transfer of funds		(46,132)	4,611	(41,521)	(49,377)
Transfer between funds		4,000	(4,000)	–	–
Net movement in funds		(42,132)	611	(41,521)	(49,377)
Reconciliation of funds					
Total funds brought forward		88,735	7,666	96,401	145,778
Total funds carried forward		46,603	8,277	54,880	96,401

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

The notes on pages 11 to 19 form part of these financial statements.

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Ipswich and Suffolk Council for Racial Equality

Company Limited by Guarantee

Balance sheet

31 March 2026

	Note	2026 £	2026 £	2025 £	2025 £
Current assets					
Debtors	**14**	23,358		26,794	
Cash at bank and in hand		97,903		112,373	
		121,261		139,167	
Creditors: Amounts falling due within one year	**15**	(66,381)		(42,766)	
Net current assets			54,880		96,401
Total assets less current liabilities			54,880		96,401
Net assets			54,880		96,401
Funds of the charity					
Restricted funds			8,277		7,666
Unrestricted funds			46,603		88,735
Total charity funds	**17**		54,880		96,401

For the year ending 31 March 2026 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 19/10/2026, and are signed on behalf of the board by:

George Clarke MBE

G Clarke MBE
Trustee and Chair

Company registration number: 04616709

The notes on pages 11 to 19 form part of these financial statements.

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1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 44 St Matthews Street, Ipswich, Suffolk, IP1 3EP, United Kingdom.

2. Statement of compliance

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

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

Going concern

The accounts have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient for the charity to be able to continue as a going concern for the foreseeable future, however the trustees are mindful of the continuing deficits over the last two years as part of the going concern consideration.

Income tax

As a registered charity, the activities are exempt from United Kingdom Income and Corporation taxation, provided that the income is applied to charitable purposes.

Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

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3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from grants and contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.
- income from subscriptions is recognised on a receivable basis.
- investment income is recognised on a receivable basis.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

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

Tangible assets

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

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3. Accounting policies *(continued)*

Depreciation

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

Office equipment	-	33% straight line
Computer equipment	-	33% straight line

Impairment of fixed assets

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

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

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

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

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

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

4. Limited by guarantee

The charitable company has no share capital but is limited by guarantee. There are twelve guarantors under clause four of the memorandum and articles of association. Each guarantor undertakes to contribute to the assets of the charitable company, in the event of it being wound up, with each guarantors' liability limited to £2.

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5. Donations, grants and legacies

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Donations				
Donations	320	320	224	224
Grants				
Grants	20,300	20,300	17,500	17,500
	20,620	20,620	17,724	17,724

6. Charitable activities

	Unrestricted Funds **£**	Restricted Funds **£**	2026 **£**	2025 **£**
Beyond Boundaries	–	81,137	81,137	–
Prisons	–	74,375	74,375	74,375
Suffolk Police Authority	–	19,760	19,760	19,760
Other Income from Charitable Activities	18,495	–	18,495	21,921
	18,495	175,272	193,767	116,056

7. Other trading activities

	Unrestricted Funds £	**Total Funds 2026 £**	Unrestricted Funds £	Total Funds 2025 £
Subscriptions	282	282	242	242

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8. Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2026 £**
Staff costs	56,476	119,667	176,143
Support costs	30,819	50,994	81,813
	87,295	170,661	257,956

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Staff costs	52,351	89,984	142,335
Support costs	33,305	10,454	43,759
	85,656	100,438	186,094

Analysis of support costs

	2026 £	2025 £
Project costs	51,047	10,423
Office costs	13,043	12,408
Rent	3,440	7,881
Water	1,553	443
Electricity	2,052	1,172
Insurance	1,048	340
Depreciation	–	22
Advertising	165	593
Legal and professional fees	9,405	10,417
Bank charges	60	60
	81,813	43,759

9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2026 £	2025 £
Depreciation of tangible fixed assets	–	22

10. Independent examination fees

	2026 £	2025 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	3,150	3,684

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11. Staff costs

	2026 £	2025 £
Wages and salaries	162,022	132,471
Social security costs	9,661	6,832
Pension costs	4,022	2,847
Other staff expenses	438	185
	176,143	142,335

The average head count of employees during the year was 5 (2025: 4).

No employee received employee benefits of more than £60,000 during the year (2025: Nil).

The key management personnel of the charity comprise the trustees and senior management team as listed on the reference and administration details page of these accounts. The total value of remuneration and benefits received by Key Management Personnel was £42,090 (2025: £36,824).

12. Trustee remuneration and expenses

The trustees were neither entitled to, nor received, any remuneration from the charity during the year. No trustee received reimbursement for expenses during the current or prior period.

13. Tangible fixed assets

	Office equipment £	Computer equipment £	Total £
Cost			
At 1 April 2025 and 31 March 2026	7,124	9,876	17,000
Depreciation			
At 1 April 2025 and 31 March 2026	7,124	9,876	17,000
Carrying amount			
At 31 March 2026	–	–	–
At 31 March 2025	–	–	–

14. Debtors

	2026 £	2025 £
Trade debtors	20,798	24,457
Prepayments and accrued income	2,560	2,337
	23,358	26,794

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15. Creditors: Amounts falling due within one year

	2026	2025
	£	£
Trade creditors	874	1,654
Other creditors and accruals	33,412	17,823
Net wages	32,095	23,289
	66,381	42,766

16. Deferred income

The charity deferred amounts in relation to conditional income of £25,292 (2025: £13,125) as at the year end date. The prior year amount was released in full during the year.

17. Analysis of charitable funds

Year ended 31 March 2026

Restricted funds

	At 1 Apr 2025	Income	Expenditure	Transfers	**At 31 Mar 2026**
	£	£	£	£	**£**
BAME Support Work	4,404	–	–	(4,404)	–
Prisons Fund	4,375	74,375	(72,546)	–	6,204
SZC Beyond Boundaries	–	81,137	(79,109)	–	2,028
Stop and Search Reference Group	(1,113)	19,760	(19,006)	404	45
	7,666	175,272	(170,661)	(4,000)	8,277

Unrestricted funds

General funds	88,735	41,163	(87,295)	4,000	46,603

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Year ended 31 March 2025

Restricted funds

	At 1 Apr 2024	Income	Expenditure	Transfers	**At 31 Mar 2025**
	£	£	£	£	**£**
BAME Support Work	4,405	–	(1)	–	4,404
Connecting the Generations	–	–	(190)	190	–
Prisons Fund	6,301	74,375	(76,301)	–	4,375
Stop and Search Reference Group	3,073	19,760	(23,946)	–	(1,113)
	13,779	94,135	(100,438)	190	7,666

Unrestricted funds

General funds	131,999	42,582	(85,656)	(190)	88,735

Restricted fund purposes:

- Prisons Fund - The desistence readiness work in prisons led by the Community Diversity Officer remains one of ISCRE's most successful projects over the last 18 years. ISCRE's work has contributed to the knowledge, evidence and future development of interventions and policy work with BAME people, and those that are marginalised, disadvantaged, or experiencing the worst outcomes towards their rehabilitation in custody. As an external partner supporting prisons in the areas of equality, social inclusion, and disproportionality, ISCRE continues to strengthen its reputation as an important regional think-tank, addressing the rehabilitation needs of minority ethnic and hard to reach groups in custody.

- SZC Beyond Boundaries - Is a project restricted to the purposes as set out in the project terms, alongside the charities objectives for the year.

- Stop and Search Reference Group - Police supporting the Group and the 3rd party reporting centre for complaints.

The following restricted projects have been completed:

- BAME Support Work - Work delivered in collaboration with a Clinical Commissioning Group to understand causes of health inequalities in BAME communities and co-producing solutions with them. During the year, the unspent balance was transferred in part to the Stop and Search Reference Group fund, with the majority to the unrestricted General funds of the charity.

- Connecting the Generations - The income received within this fund is restricted to the purposes set out by the fund provider and the project is complete. The slight overspend in the year to 31 March 2025 was made up by a transfer from the General funds of the charity in the prior year.

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18. Analysis of net assets between funds

31 March 2026

	General Funds £	Restricted Funds £	Total Funds £
Current assets	46,603	8,277	54,880
Net Assets	46,603	8,277	54,880

31 March 2025

	General Funds £	Restricted Funds £	Total Funds £
Current assets	88,735	7,666	96,401
Net Assets	88,735	7,666	96,401

19. Operating lease commitments

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

	2026 £	2025 £
Not later than 1 year	1,850	863

20. Related parties

There were no related party transactions in this or the prior year.