

COVENTRY PANAHGHR PROJECT

England & Wales · Charity number 1007676

Details

Other names	PANAHGHR ASIAN WOMENS ORGANISATION
Status	Registered
Legal form	Other
Registered	1992-01-22
Register	View on the Charity Commission register

Contact

Address	Panahghar 3 St. Margaret Road Coventry CV1 2BT
Phone	02476228952
Email	safekey@safehouse.org.uk
Website	www.safehouse.org.uk

Activities

Objects: THE RELIEF OF POVERTY AND THE RELIEF OF MENTAL AND PHYSICAL DISTRESS AMONG ASIAN WOMEN AND THEIR CHILDREN WHO HAVE BEEN MALTREATED BY THEIR HUSBANDS AND/OR BY THEIR FAMILIES WITH WHOM THEY ARE OR HAVE BEEN LIVING WITH.

Activities: Panahghar exists to provide a range of direct and indirect services and activities to primarily but not solely to BAMER (Black Asian Minority Ethnic and Refugee) communities and primarily to Asian women and their children and families to alleviate domestic violence, abuse and poverty on a local national and international level.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, The Prevention Or Relief Of Poverty, Accommodation/housing
- **Who:** Children/young People, People Of A Particular Ethnic Or Racial Origin, Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,725,907	£1,891,121	£643,410	37
2024-03-31	£1,636,907	£1,932,346	£808,624	38
2023-03-31	£1,964,610	£2,083,831	£1,104,063	39
2022-03-31	£1,550,668	£1,441,020	£1,223,284	31
2021-03-31	£1,327,090	£1,000,600	£1,113,636	21

Trustees

Name	Role	Appointed
SAMIA Boniface	Chair	2014-02-10
AMERDIP SAMRA		2013-02-10
CHARANJEET KAUR KENSREY		2013-12-10
NAVPREET VIRK		2024-01-22
RAJINDER K GILL		2020-01-30
Sukwinder Kaur		2020-04-06

COVENTRY PANAHHAR PROJECT

England & Wales - Charity number 1007676

Accounts



Panahghar

**SUPPORTING WOMEN AND CHILDREN AGAINST DOMESTIC
VIOLENCE**

TRUSTEES' REPORT & FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2025

24HR HELPLINE 0800 055 6519 | WWW.PANAHGHAR.ORG.UK | BE SAFE@PANHAGHAR

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COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their report and financial statements for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and comply with the Charities Act 2011, the charity's governing document, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (2nd Edition, effective January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

Panahghar is a Black and minoritised women-led organisation with over 46 years' experience supporting Asian, Black and minoritised women and children subjected to domestic abuse. The charity exists to promote the safety of women and children affected by domestic violence and other forms of violence, such as sexual violence, so-called honour-based abuse, forced marriage, female genital mutilation and trafficking.

We work with women who are often the most marginalised survivors including those with no recourse to public funds (NRPF), those whose immigration status is tied to an abusive partner, those with no family or community support in the UK, and those who have been failed by mainstream services. Our support enables them to escape violence and rebuild their lives in a way that is safe, culturally appropriate, and rooted in dignity.

Public Benefit

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing charity's aims and objectives and in planning future activities. The trustees have also considered how planned activities will contribute to the aims and objectives of the charity.

In pursuit of its aims for public benefit, our services benefit the public through the following initiatives:

- To provide safe, secure temporary accommodation and counselling support service to women, girls and children.
- To provide advice, information and advocacy to victims and survivors of violence and abuse.
- To raise awareness of the issues which are faced by victims and survivors of violence and abuse.
- To ensure victims and survivors of violence and abuse obtain the legal and statutory benefits and redress to which they are entitled.
- To ensure appropriate support and play opportunities for children and a safe environment for children to live and recover from the effects of violence and abuse.

Activities, Services and Achievements

In 2024-25 we worked with 630 women and 514 children across our range of holistic support services. Over half (53%) of the women accessing our refuge have no recourse to public funds. Many are on spousal visas or dependent immigration routes. In this year Panahghar supported women from over 45 countries - 18% required an interpreter. We know that this work makes a difference to the lives of some of the most marginalised women and girls in the UK. Our by and for support allows women to be safer, healthier and better able to move positively on with their lives.

"I don't know English. I know Urdu. The biggest support that I have received is in the language – that was really important. I needed people to listen to me and hear what I had to say in order to be safe for me and my son."

Refuge

We supported 108 women and 47 children within our specialist refuges in Coventry, Solihull Leicester and Leicestershire. The safehouses were staffed by multilingual, trauma-informed workers, including Domestic Abuse Practitioners and in some refuges with Family Support Practitioners based in the refuges. The refuges provided more than just a safe space – all survivors received tailored emotional support and

COVENTRY PANAHGHAR PROJECT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

access to our in-house legal advocacy, and practical assistance including safety planning, benefit guidance, housing alternatives and childcare support.

Due to the discontinuation of funding from Solihull Council, during this period we closed our dedicated 6 bed space Solihull refuge. However, we were successful in winning a Leicestershire County Council tender to provide 6 bed space refuge within Leicestershire.

100% of women who completed refuge support felt safer than when they have arrived.

86% felt better able to manage their physical health	86% reported reduce symptoms of trauma and anxiety
62% said they had improved relationships with friends and family	75% had accessed leisure or cultural activities for the first time in years

Immigration advice and support

Panahghar has continued to deliver its highly impactful Immigration Support Service, delivered by our Immigration Support Practitioners. This service has supported 112 survivors with No Recourse to Public Funds (NRPF) or insecure immigration status. The team helps them understand their legal rights, access alternative immigration routes, apply for housing or finance support and reduce the coercive power held by perpetrators who use immigration status to control and abuse.

"Nobody wanted to help me as I was not entitled to any benefits. Panahghar did not hesitate to provide me with accommodation and supported me through the immigration process. I now have Indefinite Leave to Remain in the UK and am looking forward to move on and start my new life of independence"

Independent Domestic Violence Advocacy

We worked with 165 women through our Independent Domestic Violence Advocacy service, providing emotional and practical support to help them navigate the criminal justice process. This support went through from when women who were considering reporting the violence they had been subjected to, right to the end of their court attendance. The IDVA team accompanied survivors to court, helped secure injunctions, facilitated access to special measures and liaised with other agencies so that survivors had the help they needed.

Helpline Support

Panahghar provided 24-hour helpline throughout this period, taking 2,559 calls across our helpline support. As well as our 24/7 internal helpline, we also delivered to 'Safe to Talk' helpline was open 7 days a week. The helpline was available across Coventry and was delivered in partnership with Coventry Haven. These helplines supported the community, providing information, crisis and community-based support for victims and survivors, professionals and the wider community.

Strengthening our Organisation

Having invested in a new CRM system (Oasis) during the previous financial year, in 2024-25 we focussed on ensuring that this was embedded within the organisation. Staff across the organisation were trained in data collection and using the system and we built systems to ensure that we were better able measure the difference we make to survivors.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

During this period, Panahghar took advice to explore alternative legal structures to support our ongoing plans for sustainability and securing the long-term sustainability of the organisation.

Our Partnerships

We know that we are better able to support survivors by working collaboratively and collectively. Over this period we continued to develop our partnership to deliver streamlined support to best meet the needs of all survivors. For example, in Coventry we continued to build the HPR Partnership alongside Haven and Relationship Coventry & Warwickshire providing commissioned outreach, IDVA and helpline support. In Leicester we worked with Freeva and Leicestershire Women's Aid & Living Without Abuse providing a single referral pathway ensuring that all survivors get the support that best meets their needs.

Over this period, Panahghar continued to be an active member of both Women's Aid Federation England and Imkaan. We worked collaboratively with other member centres, often presenting the needs of specialist by and for services, and minoritised survivors at a national level.

We are proud to have been awarded a Distinction in the Imkaan Service Standards, the highest level of recognition available under this national quality framework for by-and-for VAWG services. These standards are survivor-informed and assess the depth, quality and cultural relevance of services. This standard recognises our strong safeguarding practices, survivor-centred approach, and governance, validating our expertise in delivering high-quality, safe and effective services.

Equality, Diversity and Inclusion

As a BME-led organisation, anti-racism and intersectionality are embedded across all areas of our work. Services are designed and delivered by staff with lived and learned experience, ensuring they are accessible, culturally appropriate and rights-based.

While Panahghar's by and for model is central to our identity, our commitment to equality, diversity and inclusion extends far beyond this. We actively promote inclusion across all areas of our organisation – from governance and staffing to service design and partnership working.

During 2024-5 we provided a range of training for our team, including on forced marriage, using the DASH risk assessment tool, immigration and non-fatal strangulation.

Through our partnerships with mainstream and specialist agencies, we shared our expertise to strengthen inclusive practice across the wider VAWG sectors, helping to build a system where equity and respect are embedded at every level.

Leadership

Sobia Shaw, our CEO continued her period of long-term sickness during this year. Sandra Manak, has continued her role as interim CEO. Sandra has been part of Panahghar for 27 years. Over this time she has worked across all aspects of the organisation, building expertise in all areas of frontline service delivery alongside a deep understanding of strategic leadership within by-and-for organisations.

Plans for the future

This year, we continued to deliver on our current business plan, which affirms our commitment to ensuring that minoritised women and their children have access to equitable, trauma-informed support that meets their needs. We will be focussing on:

COVENTRY PANAHGHAR PROJECT

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2025**

1. Delivering high-quality, consistent support across the West Midlands

We want to ensure that survivors can access the same level of high-quality support wherever they are in the West Midlands. To do this we will seek funding to increase the capacity in our outreach and refuge (Domestic Abuse and Family Support practitioners) teams so that we are able to provide consistent support across Coventry, Leicester and Leicestershire.

2. Increase and Diversify our Income

We will implement our new fundraising plan, with a clear focus on increasing income through trusts and foundations. Our funding pipeline is ambitious, but realistic in line with the current funding context. We will work with our partners to maintain and grow our commissioned contracts in order to expand our support for the communities we serve.

3. Strengthen our Organisation

Over the coming year, Panahghar will begin implementing changes to its legal structure, following specialist advice, to strengthen the organisation for the long term. This step will support more robust governance, improve resilience, and ensure we are well positioned to grow sustainably while continuing to deliver our mission and serve our communities.

We will continue to develop our internal processes to better monitor what we are doing and the difference we are making. This is important so that we can provide the best possible response for survivors and addresses gaps in support, but also to advocate for change across the West Midlands. We will continue to invest in our data analysis to improve the way we collect data and how we collate and share what we learn.

Thank you

We would like to say thank you to our partners, funders, individuals and organisations who have supported Panahghar over this period, including:

We continue providing Community services in Coventry which have been funded by, Coventry City Council funded the HPR Partnership

- Leicester City Council
- Solihull Metropolitan Borough Council
- WMPC
- Henry Smith Trust.
- Women's Aid – Advocacy, Future & Emergency funds
- Imkaan
- The Caring Family Foundation
- Leicestershire County Council
- The C.B & H.H. Taylor 1984 Trust

Our staff continued to provide high-quality support to survivors, showing a deep commitment to the organisation and the survivors we work with. We would like to acknowledge this hard work and thank them for their dedication.

FINANCIAL REVIEW

Reserves policy

The Trustees keep the charity's reserves under review. Due to the changes in economic climate the Trustees agreed to invest free reserves in reconfiguring current services and to fund improvements and development of projects to support the long-term sustainability. Trustees will also ensure that reserve levels are at a level to provide some protection to the organisation and its charitable programmes. This plan seeks to limit any risk arising in the event of a downturn in some of the Charity's various sources of income or an unexpected need for additional expenditures.

COVENTRY PANAHGHAR PROJECT
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The Charity Commission defines reserves as 'that part of the charity's funds which can be made available to spend for any or all of the charity's purposes once it has met its commitments and covered other planned expenditure. The Trustees are aware of the general legal duty to apply charitable funds within a reasonable time of receiving them.

Therefore, to justify the holding of reserves the charity needs a Reserves Policy which is based on a realistic assessment of the required reserves.

Income from restricted funds (income which must be applied to the purposes specified under the terms of the agreement or contract for which they were given), cannot be set aside for use in line with the Reserves Policy as any unused funds must be returned, carried forward or applied in line with the funding agencies requirements.

Unrestricted funds (money generated as a result of fees and charges, or interest on monies invested), is expendable at the discretion of the Trustees in furthering the Objects of the charity.

The Board of Trustees has identified that minimum level of unrestricted funds should be set to counterbalance trading uncertainty and provide a base level for stability. A target level of unrestricted funds has been set to allow for growth and for the charity to take advantage of strategic opportunities for the future growth.

The current level of unrestricted funds should be set as follows:

Minimum level

Three months operating costs plus an additional fund to cover redundancy costs for all staff plus legal cost associated with winding up.

Target level

Six months operating costs plus an additional fund to cover redundancy costs for all staff plus legal costs associated with winding up.

The Board of Trustees has approved Coventry Panahghar Project's reserves policy and identified the following reasons to hold reserves:

- To provide financial stability to enable us to continue to achieve its objective during challenging trading periods.
- To allow us to take advantage of strategic development opportunities and plan for future growth.
- To enable us to make investment decisions in accordance with the investment policy and enable us to consider opportunistic investments which may not be within strategic plan.

The total net outgoing resources for the year amounted to £165,214 (2024 - £295,439) including a loss of £4,705 incurred by PSHL- subsidiary. The net deficit for the year excluding restricted funds was £224,557.

Investment policy and objectives

The Trustees have agreed an investment policy to ensure that the charity maximises its return on investment. The policy seeks to mitigate risk in the knowledge of the current economic climate. This policy is reviewed annually.

Funds may only be invested in financial institutions previously approved by the Trustees. Any new financial institution submitted to the Trustees' approval must be a recognised financial institution that has first class reputation and is authorised and supervised by the Bank of England or the Building Society Commission. Only Institutions with the highest credit rating will be considered.

FUTURE DEVELOPMENTS

The Trustees decide on capacity building, ensuring the sustainability of current provision; maintenance and improvements to our buildings, developing services and programmes; making improvements and having contingency plans in accordance with its new Business Plan which is reviewed annually.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Management and organisational structure

The Management Committee of the charity are its Trustees. They are supported by a management team lead by Ms Sobia Shaw the Chief Executive, who is currently off on long term sick leave. In her absence the charity are being temporarily lead by Sandra Manak – Interim Chief Executive. Trustees are all from diverse backgrounds and bring with them appropriate knowledge, skills and experiences. The Board of Trustees are responsible for the overall direction of the charity's operations, its compliance with legislative requirements and ensuring the financial stability.

The Trustees aim to meet bimonthly six times a year to review and approve strategic and operational recommendations from the senior management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, appointment and induction of new trustees

New Trustees are recruited as a result of retirement, resignation, or death of a member of the Board. Expressions of interest are invited in writing to the Management Committee, stating relevant work or life experiences. Potential Trustees are invited to an information day by the Interim CEO and then to meet with all or some of the Trustees at an informal meeting.

Those remain interested will then be invited to attend a Management Meeting after which a vote will be taken regarding their appointment. Upon appointment Trustees are invited to meet a senior member of staff for an induction and are given the opportunity to attend relevant training events and meetings.

COVENTRY PANAHGHAR PROJECT

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT
Continued

Organisational structure

The Management Committee of the charity are its trustees for the purposes of charity Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1007676

Principal address

3 St Margaret Road

Stoke

Coventry

West Midlands

CV1 2BT

www.safehouse.org.uk

Trustees

Mrs Amerdip Samra

Treasurer

Ms Samia Boniface (Previously known as Samia Laats)

Chair

Ms Sukwinder Kaur

Ms Rajinder Gill

Ms Charnjeet Kaur Kensrey

Ms Navpreet Virk (appointed 22.1.2024)

Auditors

Armstrongs Accountancy Ltd

Chartered Accountants and Statutory Auditor

1&2 Mercia Village

Torwood Close

Westwood Business Park

Coventry

West Midlands

CV4 8HX

Bankers

Barclays Bank

25 High Street

Coventry

CV1 5QZ

Administration

Ms Sobia Shaw

Chief Executive Officer

Mrs Sandra Manak

Interim Chief Executive Officer

COVENTRY PANAHGHAR PROJECT

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2025**

Related parties

The Charity controls Panahghar Safe House Limited (PSHL) and Management Committee appoints the Directors of the Company. There are clear structures and processes of communication between the Company and Charity. The Company hold Board Meetings four times a year and report back to the Management Committee.

PSHL is a Company Limited by Guarantee and to share the charitable objective as Coventry Panahghar Project. The principal activities of the Company are:

- To address all forms of violence, abuse, distress and maltreatment from spouses, family, communities and/or structures - to promote humanitarian, environmental, educational, developmental, the relief of poverty and encourage economic and social well-being amongst vulnerable groups, primarily but not exclusively, women and children from Black Asian Minority Ethnic and Refugee backgrounds, locally, nationally, and internationally;
- To establish, organise, manage, facilitate and/or provide assistance, support, advocacy, legal work, information and advice, primarily in the pursuance of physical and emotional well-being and independence through encouraging self-help, social, educational, economic and recreational pursuits, projects, programmes services and initiatives, with a view to increasing service users' social capital, enabling them to access other agencies, networks, individuals and resources for their long-term sustainability and advancement;
- To raise public awareness by collaborating with voluntary organisations, local authorities, local residents' groups, communities and local organisations in a common effort to provide services enabling individuals to move forward with their lives

The Company has charitable purposes and exists to promote the safety of women children and men affected by all forms of violence and abuse

- Offering safe temporary accommodation
- Offering appropriate support services
- Communicating the message that violence and domestic violence and abuse is unacceptable and promoting action to prevent it.
- Promoting policy and best practice that respond to women men and children's needs.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

GOING CONCERN

The trustees have considered the reserves policy above and the working capital requirements for the period of 12 months from the date of this report and have reasonable expectation that the charity has adequate resources to continue its operations for the foreseeable future. Accordingly, the trustees continue to adopt going concern basis for the preparation of the annual report and accounts.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Report and the 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed (Governing document). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 31 January 2026 and signed on its behalf by:



Mrs Amerdip Samra - Trustee

Independent auditor's report to the trustees of Coventry Panahghar Project

Report on the audit of financial statements

Opinion

We have audited the financial statements of Coventry Panahghar Project (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet 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 (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report.

Independence

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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all the future events or conditions can be predicted, this statement is not a guarantee as to the Charity's ability to continue as going concern.

Reporting on 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 Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, 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.

Independent auditor's report to the trustees of Coventry Panahghar Project

Responsibilities for the financial statements and the audit

Responsibilities of the trustees for the financial statements

As explained more fully in the Trustees Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees 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.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the regulations made under section 154 of that Act.

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 Independent Auditors' 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.

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

Use of this report

This report is made solely to the charity's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Other matters on which we are required to report

Charities Act 2011 exception reporting

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Armstrongs Accountancy Ltd
Chartered Accountants and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1&2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

Date: 31 January 2026

COVENTRY PANAAGHAR PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

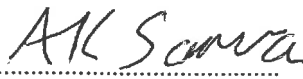
	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,694	-	1694	2,793
Charitable activities					
Community support services		-	-	-	-
Sheltered supported accommodation	5	798,427	922,444	1,720,871	1,624,016
Investment income	4	3,342	-	3,342	4,553
Other income		-	-	-	5,545
Total		<u>803,463</u>	<u>922,444</u>	<u>1,725,907</u>	<u>1,636,907</u>
Expenditure on charitable activities					
Community support services	6	309,002	320,187	629,189	494,895
Sheltered supported accommodation		<u>719,018</u>	<u>542,914</u>	<u>1,261,932</u>	<u>1,437,451</u>
Total		<u>1,028,020</u>	<u>863,101</u>	<u>1,891,121</u>	<u>1,932,346</u>
NET INCOME/(EXPENDITURE)		(224,557)	59,343	(165,214)	(295,439)
RECONCILIATION OF FUNDS					
Total funds brought forward		298,155	510,469	808,624	1,104,063
TOTAL FUNDS CARRIED FORWARD		<u>73,598</u>	<u>569,812</u>	<u>643,410</u>	<u>808,624</u>

COVENTRY PANAHHAR PROJECT

BALANCE SHEETS
AT 31 MARCH 2025

	Note	2025 Group £	2025 Charity £	2024 Group £	2024 Charity £
FIXED ASSETS					
Tangible assets	13	337,748	337,748	347,143	347,143
		347,143	337,748	344,057	347,143
CURRENT ASSETS					
Debtors: amounts falling due within one year	14	219,319	231,809	298,860	306,161
Cash at Bank and in hand		183,438	181,789	326,545	325,877
		402,757	413,598	625,405	632,038
CREDITORS: Amounts falling due within one year	15	(97,095)	(54,571)	(163,924)	(121,897)
NET CURRENT ASSETS		305,662	359,027	461,481	510,141
TOTAL ASSETS LESS CURRENT LIABILITIES		643,410	696,775	808,624	857,284
NET ASSETS		643,410	696,775	808,624	857,284
FUNDS					
Restricted funds	18	569,812	569,812	510,469	510,469
Unrestricted funds		73,598	126,963	298,155	346,815
TOTAL FUNDS		643,410	696,775	808,624	857,284

The financial statements were approved by the Board of Trustees on 31 January 2026 and were signed on its behalf by:



 Mrs Amerdip Samra
 Trustee

COVENTRY PANAHGHAR PROJECT

CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(146,450)</u>	<u>(196,567)</u>
Net cash used in operating activities		<u>(146,450)</u>	<u>(196,567)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(17,001)
Interest received		<u>3,342</u>	<u>4,553</u>
Net cash provided by/(used in) investing activities		<u>3,342</u>	<u>(12,448)</u>
Change in cash and cash equivalents in the reporting period		(143,108)	(209,015)
Cash and cash equivalents at the beginning of the reporting period	2	<u>326,545</u>	<u>535,560</u>
Cash and cash equivalents at the end of the reporting period	2	<u>183,438</u>	<u>326,545</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(165,214)	(295,439)
Adjustments for:		
Depreciation charges	9,394	13,915
Interest received	(3,342)	(4,553)
Decrease in debtors	79,541	25,375
(Decrease)/increase in creditors	<u>(66,829)</u>	<u>64,135</u>
Net cash used in operations	<u>(146,450)</u>	<u>(196,567)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025 £	2024 £
Cash in hand	2,149	1,068
Notice deposits (less than 3 months)	576,445	529,630
Overdrafts included in bank loans and overdrafts falling due within one year	<u>(395,156)</u>	<u>(204,153)</u>
Total cash and cash equivalents	<u>183,438</u>	<u>326,545</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	530,698	47,896	578,594
Bank overdraft	<u>(204,152)</u>	<u>(191,004)</u>	<u>(395,156)</u>
	<u>326,546</u>	<u>(143,108)</u>	<u>183,438</u>
Total	<u>326,546</u>	<u>(143,108)</u>	<u>183,438</u>

OVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

General information and basis of preparation

Coventry Panahghar project is a registered charity. The principal place of business is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are provided on page 1.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The financial statements 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 are sufficient with the level of reserves for the charity to be able to continue as a going concern.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of consolidation

These financial statements consolidate the results, assets and liabilities of the Coventry Panahghar Project and its wholly owned subsidiary Panahghar Safe House Limited on a line-by-line basis. No separate Statement of Financial Activities or Income & Expenditure Account is presented for the Charity. The charity has gross income of £1,725,907 [2024: £1,636,907] and net deficit of £165,214 [2024 £295,439].

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2025**

ACCOUNTING POLICIES- Continued

Fund accounting

Unrestricted funds consist of funds which the charity may use for general purposes at the Trustees' discretion; this includes designated funds which are designated for specific purposes.

Restricted funds represent income contributions which are allocated to a particular purpose in accordance with the donor's wishes.

All investment income, gains and losses are allocated to appropriate funds.

Resourced expended

All the expenditure is accounted for on accrual basis. Liabilities are recognised as resources expended as soon as there is a legal constructive obligation committing the charity to the expenditure.

Overheads and other costs not directly attributable to particular functional activity categories are apportioned over the relevant categories on the basis of management estimates of the amount attributable to that activity in the year either by reference to staff time or space occupied, as appropriate.

Governance costs are those incurred in connection with administration, strategic planning for the future, external audit and all the costs of complying with constitutional and statutory requirements, such as the costs of Board and Committee meetings and of preparing statutory accounts and satisfying public accountability.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Office equipment	- 33% on reducing balance
Furniture, fixtures & fittings	- 33% on reducing balance
Computer equipment	- 33% on reducing balance

Investments

Fixed asset investments are valued at cost less provision for impairment, as these assets are not readily saleable and a reliable market value is not readily ascertainable.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

Provisions

Provisions are recognised when the charity has a present and legal or constructive obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Taxation

Coventry Panahghar Project, as a registered charity, is exempt from taxation on its income and gains falling within section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gain Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

Pension scheme

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. VOLUNTARY INCOME

	2025	2024
	£	£
Donations & gift aid	<u>1,694</u>	<u>2,793</u>

3. INCOME FROM SUBSIDIARY TRADING ACTIVITIES

Coventry Panahghar Project owns Panahghar Safe House Limited (A Company Limited by Guarantee). The results for the year, as extracted from the audited financial statements are summarised below:

	2025	2024
	£	£
Turnover & other income	<u>-</u>	<u>-</u>
Administrative expenses including gift aid	<u>4,705</u>	<u>4,429</u>
Retained profit/(loss)	<u>(4,705)</u>	<u>(4,429)</u>
Net current assets and shareholders fund	<u>(53,365)</u>	<u>(48,660)</u>

	2025	2024
	£	£
Deposit account interest	<u>3,342</u>	<u>4,553</u>

Interest received of £3,342 (2024: £4,553) includes interest received by Panahghar Safe House of £NIL (2024: £Nil)

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Grants	Community support services	-	-
Rent receivable	Sheltered supported accommodation	798,427	747,899
Grant Income	Sheltered supported accommodation	922,444	876,117
		<u>1,720,871</u>	<u>1,624,016</u>

6. COSTS OF FUNDRAISING CHARITABLE ACTIVITIES

	2024	2024
	£	£
Legal & professional	2,995	2,796
Bank charges	135	133
	<u>3,130</u>	<u>2,929</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Grant funding of activities (see note 8) £	Support costs (see note 9) £	Totals £
Community support services	563,837	-	60,647	624,484
Sheltered supported accommodation	<u>1,155,510</u>	<u>16,179</u>	<u>91,818</u>	<u>1,263,507</u>
	<u>1,719,347</u>	<u>16,179</u>	<u>152,465</u>	<u>1,887,991</u>

8. GRANTS PAYABLE

	2025	2024
	£	£
Community support services		47,000
Sheltered supported accommodation	16,179	

COVENTRY PANAAGHAR PROJECT

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	917,084	932,445
Other operating leases	328,005	351,613
Rates and water	44,286	53,185
Insurance	77,823	78,666
Light and heat	79,584	85,942
Telephone	15,763	16,243
Postage and stationery	3,102	2,048
Events & seminars	4,336	10,172
Sundries	2,037	537
Repair & maintenance	116,175	154,707
Cleaning & decorating	84,262	38,552
Travel & subsistence	13,134	11,783
Tv & entertainment	2,764	2,429
Training costs	10,918	2,845
Professional fees	20,074	23,011
	-	-
	<u>1,719,347</u>	<u>1,764,178</u>

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Community support services	58,956	459	2,807	62,222
Sheltered supported accommodation	<u>52,640</u>	<u>9,396</u>	<u>28,207</u>	<u>90,243</u>
	<u>111,596</u>	<u>9,855</u>	<u>31,014</u>	<u>152,465</u>

Support costs, included in the above, are as follows:

	Community support services	Sheltered supported accommodation	2025 Total activities	2024 Total activities
	£	£	£	£
Wages	40,941	2,000	42,941	19,839
Social security	-	5,049	5,049	5,186
Pensions	-	723	723	-
Insurance	-	4,292	4,292	1,929
Light and heat	-	25,733	25,733	23,019
Telephone	-	2,833	2,833	2,154
Computer costs	18,015	12,010	30,025	14,788
Sundries	277	-	277	-
Bank charges	182	-	182	119
Auditors' remuneration (Group)	-	1,575	1,575	1,500
Depreciation of tangible fixed assets	-	9,396	9,396	13,914
Accountancy & bookkeeping	(1,025)	11,545	10,520	10,746
Legal and professional fees	<u>2,257</u>	<u>16,662</u>	<u>18,919</u>	<u>25,045</u>
	<u>60,647</u>	<u>91,818</u>	<u>152,465</u>	<u>118,239</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES
CHARITY

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME			
Donations and legacies	1,694	-	1,694
Charitable activities			
Community support services	31,724	-	31,724
Sheltered supported accommodation	766,703	922,44	1,689,147
Investment income	<u>3,342</u>	<u>-</u>	<u>3,342</u>
Total	803,463	922,444	1,725,907
EXPENDITURE			
Charitable activities			
Community support services	304,297	320,187	624,484
Sheltered supported accommodation	719,018	542,914	1,261,932
Total	<u>1,023,315</u>	<u>863,101</u>	<u>1,886,416</u>
NET INCOME/(EXPENDITURE)	(219,852)	59,343	(160,509)
RECONCILIATION OF FUNDS			
Total funds brought forward	346,815	510,469	857,284
TOTAL FUNDS CARRIED FORWARD	<u><u>126,963</u></u>	<u><u>569,812</u></u>	<u><u>696,775</u></u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12. STAFF COSTS

Total staff costs for the year for Coventry Panahghar Project and Panahghar Safe House Ltd were as follows:

	GROUP		CHARITY	
	2025	2024	2025	2024
	£	£	£	£
Wages and salaries	863,753	857,918	863,753	857,918
Social security costs	54,411	75,558	54,411	75,558
Other pension costs	47,633	23,994	47,633	23,994
	<u>965,797</u>	<u>957,470</u>	<u>965,797</u>	<u>957,470</u>

The average monthly number of employees during the year was 37 (2024: 38) and there were no employees with emoluments exceeding £60,000 during the current or prior period.

13. TANGIBLE FIXED ASSETS
CHARITY

	Freehold property £	Office equipment £	Furniture, fixtures & fittings £	Computer equipment £	Totals £
COST					
At 1 April 2024	318,895	48,061	157,491	110,815	635,262
Additions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>318,895</u>	<u>48,061</u>	<u>157,491</u>	<u>110,815</u>	<u>635,262</u>
DEPRECIATION					
At 1 April 2024	-	37,933	141,392	108,794	288,119
Charge for year	<u>-</u>	<u>3,376</u>	<u>5,366</u>	<u>653</u>	<u>9,395</u>
At 31 March 2025	<u>-</u>	<u>41,309</u>	<u>146,758</u>	<u>109,447</u>	<u>297,514</u>
NET BOOK VALUE					
At 31 March 2025	<u>318,895</u>	<u>6,752</u>	<u>10,733</u>	<u>1,368</u>	<u>337,748</u>
At 31 March 2024	<u>318,895</u>	<u>10,128</u>	<u>16,099</u>	<u>2,021</u>	<u>347,143</u>

COVENTRY PANAHHGAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2025	2024	2025	2024
	£	£	£	£
Trade debtors	204,496	289,418	204,496	289,418
Other debtors	14,823	9,442	16,820	7,301
Amounts owed by group undertakings	-	-	10,493	9,442
	<u>219,319</u>	<u>298,860</u>	<u>231,809</u>	<u>306,161</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2025	2024	2025	2024
	£	£	£	£
Trade Creditors				11,221
Taxation and social security	39,463	32,390	5,035	4,320
Accruals and deferred income	57,632	131,534	49,536	106,356
	<u>97,095</u>	<u>163,924</u>	<u>54,571</u>	<u>121,897</u>

16. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	337,748	-	337,748	347,143
Current assets	402,757	-	402,757	625,405
Current liabilities	<u>(97,095)</u>	<u>-</u>	<u>(97,095)</u>	<u>(163,924)</u>
	<u>643,410</u>	<u>-</u>	<u>643,410</u>	<u>808,624</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. MOVEMENT IN GROUP FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
Coventry Panahghar Project-General funds	346,815	(219,852)	126,963
Panahghar Safe House Ltd- Trading subsidiary	<u>(48,660)</u>	<u>(4,705)</u>	<u>(53,365)</u>
Total Unrestricted funds	298,155	(224,557)	73,598
Restricted funds			
Coventry Panahghar Project-Designated funds	510,469	59,343	569,812
TOTAL FUNDS	<u>808,624</u>	<u>(165,214)</u>	<u>643,410</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Coventry Panahghar Project-General funds	803,463	(1,023,315)	(219,852)
Panahghar Safe House Ltd- Trading subsidiary	<u>-</u>	<u>(4,705)</u>	<u>(4,705)</u>
Total unrestricted funds	803,463	(1,028,020)	(224,557)
Restricted funds			
Coventry Panahghar Project-Designated funds	922,444	(863,101)	59,343
TOTAL FUNDS	<u>1,725,907</u>	<u>(1,891,121)</u>	<u>(165,214)</u>

18. COMMITMENTS

	GROUP		CHARITY	
	2025	2024	2025	2024
	£	£	£	£
At 31 March 2025, non-cancellable lease commitment for properties	175,977	287,646	175,977	287,646

Lease agreements are subject to three months' notice.

19. RELATED PARTY TRANSACTIONS

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

COVENTRY PANAHHAR PROJECT

England & Wales - Charity number 1007676

Accounts

COVENTRY PANAHHAR PROJECT



**SUPPORTING WOMEN AND CHILDREN AGAINST DOMESTIC
VIOLENCE**

**TRUSTEES' REPORT &
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2024**

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COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and Aims

We provide range of direct and indirect services to Black Asian Minority Ethnic (BAME) communities their children and their families and primarily to Asian women and girls to alleviate all forms of violence, abuse and poverty on a local, national and international level.

The charity exists to promote the safety of women and children affected by domestic violence and all other forms of violence such sexual violence (SV), Honour Based Abuse (HBA), forced marriage (FM), Female Genital Mutilation (FGM) human trafficking (HT) by:

- Offering safe emergency temporary accommodation.
- Offering appropriate and accessible support services.
- Communicating the message that domestic violence and violence in all its forms is unacceptable and Promoting and providing action to prevent it.
- Promoting policy and best practice that respond to women, girls and children's safety, well-being and needs.

Panahghar Safe House Limited (PSHL) was set up with a view to managing government contracts on behalf of the charity to provide a clear audit trail to the funders. As part of Panahghar's strategy to sustain services the management committee agreed that funds will be used to support these contracts.

Significant activities and public benefit

The charity believes that violence and domestic violence is a violation of human rights and works to ensure that women, girls (VAWG) and children have the right to live free from violence, abuse and fear.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing charity's aims and objectives and in planning future activities. The Trustees have also considered how planned activities will contribute to the aims and objectives of the charity.

In pursuit of its aims for public benefit, our services benefit the public through the following initiatives:

- To provide safe, secure temporary accommodation and counselling support service to women, girls and children.
- To provide advice, information and advocacy to victims and survivors of violence and abuse.
- To raise awareness of the issues which are faced by victims and survivors of violence and abuse.
- To ensure victims and survivors of violence and abuse obtain the legal and statutory benefits and redress to which they are entitled.
- To ensure appropriate support and play opportunities for children and a safe environment for children to live and recover from the effects of violence and abuse.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We have made some decisions and taken action on the following within the organisation to improve our services. These were;

- We made the decision to move from our Case management system -Synthesis- from Lamplight to Oasis from IT Works.
- We put a Business Plan together for the next 3 years. Refurbished our refuge accommodation and we also started the process of rebranding Panahghar.

In 2022-2023 Panahghar supported 410 in service, we have accommodated 173 women with 47 children in our refuges the rest were supported in our refuges across both West Midlands and East Midlands. Others were supported through outreach and IDVA services.

We have covered 28 different languages and dialects in house during the year and supported 196 women who were NRPF.

Our Training Officer provided external and internal training and put together new training packages which are reviewed each year.

Grants and Contracts

We continue providing Community services in Coventry which have been funded by:

- Coventry City Council, Coventry City Council (HPR Partnership) , Early Intervention Project (EIP). The Coventry City Council have also funded for a Family Support Worker for our refuges and an Immigration Practitioner
- Leicester BME Refuge and Accommodation Related Support contract started last year.
- Leicester City Council also funded for Second Stage Accommodation, an Immigration Practitioner, a Counselling Service & Respite Rooms- Kirpa Project.
- Solihull Metropolitan Borough Council fund the BME Refuge Services. Additionally, we were also funded for a Part-time IDVA.
- West Midlands Police and Crimes Commissioner's Office (WMPCC) have continued to fund our West Midlands Forced Marriage and Honour Based Abuse 24/7 helpline which we ran in partnership with Roshni this project ended December 2022.
- WMPCC have also funded IDVA services in Coventry.
- The Lloyd's Foundation have continued to fund us again this year with unrestricted funds that have been much needed.
 - Henry Smith Trust – funded for outreach services in Coventry
 - Rosa Fund – helped with Counsellor post.
 - Imkaan Funding – They also gave an additional grant for emergency funding.
 - The Caring Family Foundation – funding for Groupwork
 - DIYYA Project
 - Tesco – Groundwork UK and provided food for service users.

We continue to work collaboratively with other service providers within the cities and have good working relationships, for example, Police, Social Care, MARAC, Health Service, other voluntary organisations within the cities, Local & National Organisations. We are activists in promoting BAME women's support and services within the wider regional and national platforms. We pride ourselves in being leading practitioners in the field and always endeavour to represent BAME women and their concerns. We have again seen a rise in our referrals over the year and this highlights the importance of specialised BAME organisations like ours.

We would like to thank all our partners across the regions in supporting us, collectively our services have supported many high-risk vulnerable women and their children in accommodation and community services to access support.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities - Continued

Our staff team have been outstanding dealing with new changes and dealing with difficult and complicated cases. They have still been providing a high-quality service and have been more than accommodating in adapting to help and support the service users coming to us.

We would like to acknowledge their hard work and commitment and thank them for their continued work and dedication.

We have continued with our annual review of utilities and this year the costs have more than doubled and we again have taken advantage of switching suppliers. The cost-of-living rise has affected our charity, staff and service users in a big way.

FINANCIAL REVIEW

Reserves policy

The Trustees keep the charity's reserves under review. Due to the changes in economic climate the Trustees agreed to invest free reserves in reconfiguring current services and to fund improvements and development of projects to support the long-term sustainability. Trustees will also ensure that reserve levels are at a level to provide some protection to the organisation and its charitable programmes. This plan seeks to limit any risk arising in the event of a downturn in some of the Charity's various sources of income or an unexpected need for additional expenditures.

The Charity Commission defines reserves as 'that part of the charity's funds which can be made available to spend for any or all of the charity's purposes once it has met its commitments and covered other planned expenditure. The Trustees are aware of the general legal duty to apply charitable funds within a reasonable time of receiving them.

Therefore, to justify the holding of reserves the charity needs a Reserves Policy which is based on a realistic assessment of the required reserves.

Income from restricted funds (income which must be applied to the purposes specified under the terms of the agreement or contract for which they were given), cannot be set aside for use in line with the Reserves Policy as any unused funds must be returned, carried forward or applied in line with the funding agencies requirements.

Unrestricted funds (money generated as a result of fees and charges, or interest on monies invested), is expendable at the discretion of the Trustees in furthering the Objects of the charity.

The Board of Trustees has identified that minimum level of unrestricted funds should be set to counterbalance trading uncertainty and provide a base level for stability. A target level of unrestricted funds has been set to allow for growth and for the charity to take advantage of strategic opportunities for the future growth.

The current level of unrestricted funds should be set as follows:

Minimum level

Three months operating costs plus an additional fund to cover redundancy costs for all staff plus legal cost associated with winding up.

Target level

Six months operating costs plus an additional fund to cover redundancy costs for all staff plus legal costs associated with winding up.

The Board of Trustees has approved Coventry Panahghar Project's reserves policy and identified the following reasons to hold reserves:

- To provide financial stability to enable us to continue to achieve its objective during challenging trading periods.
- To allow us to take advantage of strategic development opportunities and plan for future growth.
- To enable us to make investment decisions in accordance with the investment policy and enable us to consider opportunistic investments which may not be within strategic plan.

The total net outgoing resources for the year amounted to 119,221 (2022 - surplus £109,648) including a loss of £4,171 incurred by PSHL- subsidiary. The net deficit for the year excluding restricted funds was £217,235.

COVENTRY PANAHGHAR PROJECT

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW-Continued

Investment policy and objectives

The Trustees have agreed an investment policy to ensure that the charity maximises its return on investment. The policy seeks to mitigate risk in the knowledge of the current economic climate. This policy is reviewed annually.

Funds may only be invested in financial institutions previously approved by the Trustees. Any new financial institution submitted to the Trustees' approval must be a recognised financial institution that has first class reputation and is authorised and supervised by the Bank of England or the Building Society Commission. Only Institutions with the highest credit rating will be considered.

FUTURE DEVELOPMENTS

The Trustees decide on capacity building, ensuring the sustainability of current provision; maintenance and improvements to our buildings, developing services and programmes; making improvements and having contingency plans in accordance with its new Business Plan which is reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Management and organisational structure

The Management Committee of the charity are its Trustees. They are supported by a management team lead by Ms Sobia Shaw the Chief Executive, who is currently off on long term sick leave. In her absence the charity are being temporarily lead by Sandra Manak – Interim Chief Executive. Trustees are all from diverse backgrounds and bring with them appropriate knowledge, skills and experiences. The Board of Trustees are responsible for the overall direction of the charity's operations, its compliance with legislative requirements and ensuring the financial stability.

The Trustees aim to meet bimonthly six times a year to review and approve strategic and operational recommendations from the senior management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, appointment and induction of new trustees

New Trustees are recruited as a result of retirement, resignation, or death of a member of the Board. Expressions of interest are invited in writing to the Management Committee, stating relevant work or life experiences. Potential Trustees are invited to an information day by the Interim CEO and then to meet with all or some of the Trustees at an informal meeting.

Those remain interested will then be invited to attend a Management Meeting after which a vote will be taken regarding their appointment. Upon appointment Trustees are invited to meet a senior member of staff for an induction and are given the opportunity to attend relevant training events and meetings.

COVENTRY PANAHHGAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT
Continued

Organisational structure

The Management Committee of the charity are its trustees for the purposes of charity Act 2011:

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1007676

Principal address

3 St Margaret Road
Stoke
Coventry
West Midlands
CV1 2BT

www.safehouse.org.uk

Trustees

Mrs Amerdip Samra	Treasurer
Ms Samia Boniface (Previously known as Samia Laats)	Chair
Ms Sukwinder Kaur	
Ms Rajinder Gill	
Ms Charnjeet Kaur Kensrey	
Ms Navpreet Virk (appointed 22.1.2024)	

Auditors

Armstrongs Accountancy Ltd
Chartered Accountants and Statutory Auditor
1&2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

Bankers

Barclays Bank
25 High Street
Coventry
CV1 5QZ

Administration

Ms Sobia Shaw	Chief Executive Officer
Mrs Sandra Manak	Interim Chief Executive Officer

COVENTRY PANAHGHAR PROJECT

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2023**

Related parties

The Charity controls Panahghar Safe House Limited (PSHL) and Management Committee appoints the Directors of the Company. There are clear structures and processes of communication between the Company and Charity. The Company hold Board Meetings four times a year and report back to the Management Committee.

PSHL is a Company Limited by Guarantee and to share the charitable objective as Coventry Panahghar Project. The principal activities of the Company are:

- To address all forms of violence, abuse, distress and maltreatment from spouses, family, communities and/or structures - to promote humanitarian, environmental, educational, developmental, the relief of poverty and encourage economic and social well-being amongst vulnerable groups, primarily but not exclusively, women and children from Black Asian Minority Ethnic and Refugee backgrounds, locally, nationally, and internationally;
- To establish, organise, manage, facilitate and/or provide assistance, support, advocacy, legal work, information and advice, primarily in the pursuance of physical and emotional well-being and independence through encouraging self-help, social, educational, economic and recreational pursuits, projects, programmes services and initiatives, with a view to increasing service users' social capital, enabling them to access other agencies, networks, individuals and resources for their long-term sustainability and advancement;
- To raise public awareness by collaborating with voluntary organisations, local authorities, local residents' groups, communities and local organisations in a common effort to provide services enabling individuals to move forward with their lives

The Company has charitable purposes and exists to promote the safety of women children and men affected by all forms of violence and abuse

- Offering safe temporary accommodation
- Offering appropriate support services
- Communicating the message that violence and domestic violence and abuse is unacceptable and promoting action to prevent it.
- Promoting policy and best practice that respond to women men and children's needs.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

GOING CONCERN

The trustees have considered the reserves policy above and the working capital requirements for the period of 12 months from the date of this report and have reasonable expectation that the charity has adequate resources to continue its operations for the foreseeable future. Accordingly, the trustees continue to adopt going concern basis for the preparation of the annual report and accounts.

COVENTRY PANALGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES RESPONSIBILITIES STATEMENT

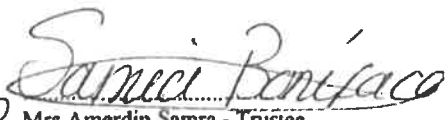
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed (Governing document). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 30 January 2025 and signed on its behalf by:


pp Mrs Amerdip Samra - Trustee

SAMIA BONIFACE
Trustee

Independent auditor's report to the trustees of Coventry Panahghar Project

Report on the audit of financial statements

Opinion

We have audited the financial statements of Coventry Panahghar Project (the 'charity') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet 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 (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report.

Independence

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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all the future events or conditions can be predicted, this statement is not a guarantee as to the Charity's ability to continue as going concern.

Reporting on 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 Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, 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.

Independent auditor's report to the trustees of Coventry Panahghar Project

Responsibilities for the financial statements and the audit

Responsibilities of the trustees for the financial statements

As explained more fully in the Trustees Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees 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.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the regulations made under section 154 of that Act.

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 Independent Auditors' 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.

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

Use of this report

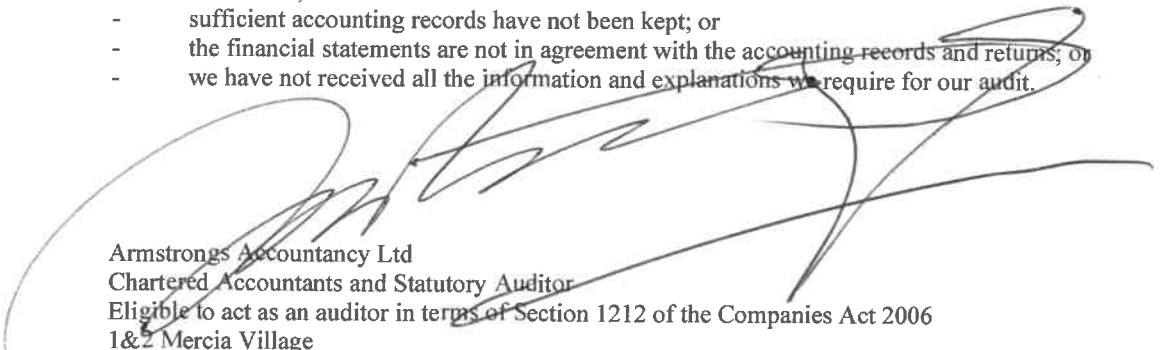
This report is made solely to the charity's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Other matters on which we are required to report

Charities Act 2011 exception reporting

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



Armstrongs Accountancy Ltd
Chartered Accountants and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1&2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

Date: 31 January 2025

COVENTRY PANAHHGAR PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,793	-	2,793	3,689
Charitable activities					
Community support services		-	-	-	38,578
Sheltered supported accommodation		691,893	932,123	1,624,016	1,921,640
Investment income	4	4,553	-	4,553	703
Other income		5,545	-	5,545	-
Total		<u>704,784</u>	<u>932,123</u>	<u>1,636,907</u>	<u>1,964,610</u>
EXPENDITURE ON					
Fundraising charitable trading		2,929	-	2,929	2,776
Expenditure on charitable activities					
Community support services		266,394	224,072	490,466	515,666
Sheltered supported accommodation		<u>746,514</u>	<u>692,437</u>	<u>1,438,951</u>	<u>1,565,389</u>
Total		<u>1,015,837</u>	<u>916,509</u>	<u>1,932,346</u>	<u>2,083,831</u>
NET INCOME/(EXPENDITURE)		(311,053)	15,614	(295,439)	(119,221)
RECONCILIATION OF FUNDS					
Total funds brought forward		609,208	494,855	1,104,063	1,223,284
Transfers between funds		497,219	(497,219)	-	-
TOTAL FUNDS CARRIED FORWARD		<u>795,374</u>	<u>13,250</u>	<u>808,624</u>	<u>1,104,063</u>

COVENTRY PANAHGHAR PROJECT

BALANCE SHEETS
AT 31 MARCH 2024

	Note	2024 Group £	2024 Charity £	2023 Group £	2023 Charity £
FIXED ASSETS					
Tangible assets	13	347,143	347,143	344,057	344,057
		<u>347,143</u>	<u>347,143</u>	<u>344,057</u>	<u>344,057</u>
CURRENT ASSETS					
Debtors: amounts falling due within one year	14	298,860	306,161	324,235	347,252
Cash at Bank and in hand		326,546	325,878	535,561	531,927
		<u>625,406</u>	<u>632,039</u>	<u>859,796</u>	<u>879,179</u>
CREDITORS: Amounts falling due within one year	15	(163,925)	(121,898)	(99,790)	(74,942)
		<u>461,481</u>	<u>510,141</u>	<u>760,006</u>	<u>804,237</u>
NET CURRENT ASSETS					
		<u>808,624</u>	<u>857,284</u>	<u>1,104,063</u>	<u>1,148,294</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>808,624</u>	<u>857,284</u>	<u>1,104,063</u>	<u>1,148,294</u>
NET ASSETS					
		<u>808,624</u>	<u>857,284</u>	<u>1,104,063</u>	<u>1,148,294</u>
FUNDS					
Restricted funds	18	13,250	13,250	494,855	494,855
Unrestricted funds		795,374	844,034	609,208	653,439
		<u>808,624</u>	<u>857,284</u>	<u>1,104,063</u>	<u>1,148,294</u>
TOTAL FUNDS					
		<u>808,624</u>	<u>857,284</u>	<u>1,104,063</u>	<u>1,148,294</u>

The financial statements were approved by the Board of Trustees on 30 January 2025 and were signed on its behalf by:


 PP Mrs Amerdip Samra
 Trustee

SAMIA BOWIFACE
 Trustee

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

General information and basis of preparation

Coventry Panahghar project is a registered charity. The principal place of business is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are provided on page 1:

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity has taken advantage of the exemptions permitted and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The financial statements 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 are sufficient with the level of reserves for the charity to be able to continue as a going concern.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of consolidation

These financial statements consolidate the results, assets and liabilities of the Coventry Panahghar Project and its wholly owned subsidiary Panahghar Safe House Limited on a line-by-line basis. No separate Statement of Financial Activities or Income & Expenditure Account is presented for the Charity. The charity has gross income of £1,636,907 [2023: £1,964,609] and net deficit of £291,010 [2023 £112,244].

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2024**

ACCOUNTING POLICIES- Continued

Fund accounting

Unrestricted funds consist of funds which the charity may use for general purposes at the Trustees' discretion; this includes designated funds which are designated for specific purposes.

Restricted funds represent income contributions which are allocated to a particular purpose in accordance with the donor's wishes.

All investment income, gains and losses are allocated to appropriate funds.

Resourced expended

All the expenditure is accounted for on accrual basis. Liabilities are recognised as resources expended as soon as there is a legal constructive obligation committing the charity to the expenditure.

Overheads and other costs not directly attributable to particular functional activity categories are apportioned over the relevant categories on the basis of management estimates of the amount attributable to that activity in the year either by reference to staff time or space occupied, as appropriate.

Governance costs are those incurred in connection with administration, strategic planning for the future, external audit and all the costs of complying with constitutional and statutory requirements, such as the costs of Board and Committee meetings and of preparing statutory accounts and satisfying public accountability.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Office equipment	- 33% on reducing balance
Furniture, fixtures & fittings	- 33% on reducing balance
Computer equipment	- 33% on reducing balance

Investments

Fixed asset investments are valued at cost less provision for impairment, as these assets are not readily saleable and a reliable market value is not readily ascertainable.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

Provisions

Provisions are recognised when the charity has a present and legal or constructive obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Taxation

Coventry Panahghar Project, as a registered charity, is exempt from taxation on its income and gains falling within section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gain Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

Pension scheme

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. VOLUNTARY INCOME

	2024	2023
	£	£
Donations & gift aid	<u>2,793</u>	<u>3,689</u>

3. INCOME FROM SUBSIDIARY TRADING ACTIVITIES

Coventry Panahghar Project owns Panahghar Safe House Limited (A Company Limited by Guarantee). The results for the year, as extracted from the audited financial statements are summarised below:

	2024	2023
	£	£
Turnover & other income	<u>-</u>	<u>1</u>
Administrative expenses including gift aid	<u>4,429</u>	<u>4,172</u>
Retained profit/(loss)	<u>(4,429)</u>	<u>(4,171)</u>
Net current assets and shareholders fund	<u>(48,660)</u>	<u>(44,231)</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>4,553</u>	<u>703</u>

Interest received of £4,553 (2023: £703) includes interest received by Panahghar Safe House of £NIL (2023: £1)

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2024	2023
		£	£
Grants	Community support services	-	38,578
Rent receivable	Sheltered supported accommodation	747,899	688,151
Grant Income	Sheltered supported accommodation	876,117	1,233,489
		<u>1,624,016</u>	<u>1,960,218</u>

6. COSTS OF FUNDRAISING CHARITABLE ACTIVITIES

	2024	2023
	£	£
Legal & professional	2,796	2,669
Bank charges	<u>133</u>	<u>106</u>
	<u>2,929</u>	<u>2,775</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Grant funding of activities (see note 8)	Support costs (see note 9)	Totals
	£	£	£	£
Community support services	379,825	47,000	63,641	490,466
Sheltered supported accommodation	<u>1,384,353</u>	<u>-</u>	<u>54,598</u>	<u>1,438,951</u>
	<u>1,764,178</u>	<u>47,000</u>	<u>118,239</u>	<u>1,929,417</u>

8. GRANTS PAYABLE

	2024	2023
	£	£
Community support services	47,000	-

COVENTRY PANAHGHAR PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	932,445	981,820
Other operating leases	351,613	378,673
Rates and water	53,185	48,389
Insurance	78,666	42,779
Light and heat	85,942	67,718
Telephone	16,243	20,664
Postage and stationery	2,048	3,944
Events & seminars	10,172	8,491
Sundries	537	4,133
Repair & maintenance	154,707	121,973
Cleaning & decorating	38,552	38,165
Travel & subsistence	11,783	10,406
Tv & entertainment	2,429	4,138
Training costs	2,845	9,780
Professional fees	23,011	2,725
Security	-	74,004
	<u>1,764,178</u>	<u>1,817,882</u>

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Community support services	31,541	119	31,981	63,641
Sheltered supported accommodation	<u>36,874</u>	<u>13,914</u>	<u>3,810</u>	<u>54,598</u>
	<u>68,415</u>	<u>14,033</u>	<u>35,791</u>	<u>118,239</u>

Support costs, included in the above, are as follows:

	Community support services	Sheltered supported accommodation	2024 Total activities	2023 Total activities
	£	£	£	£
Wages	19,839	-	19,839	36,126
Social security	-	5,186	5,186	5,186
Rates and water	-	-	-	1,349
Insurance	-	1,929	1,929	8,235
Light and heat	-	23,019	23,019	36,139
Telephone	-	2,154	2,154	3,259
Sundries	-	-	-	12,373
Travelling & subsistence	-	-	-	1,717
Computer costs	11,702	3,086	14,788	26,123
Bank charges	119	-	119	194
Auditors' remuneration (Group)	-	1,500	1,500	1,397
Depreciation of tangible fixed assets	-	13,914	13,914	12,394
Accountancy & bookkeeping	7,511	3,235	10,746	9,480
Legal and professional fees	<u>24,470</u>	<u>575</u>	<u>25,045</u>	<u>109,201</u>
	<u>63,641</u>	<u>54,598</u>	<u>118,239</u>	<u>263,173</u>

COVENTRY PANAHHGAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES
CHARITY

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME			
Donations and legacies	3,689	-	3,689
Charitable activities			
Community support services	38,578	-	38,578
Sheltered supported accommodation	688,151	1,233,489	1,921,640
Investment income	<u>702</u>	<u>-</u>	<u>702</u>
Total	731,120	1,233,489	1,964,609
EXPENDITURE			
Charitable activities			
Community support services	248,548	267,118	515,666
Sheltered supported accommodation	692,830	868,357	1,561,187
Total	<u>941,378</u>	<u>1,135,475</u>	<u>2,076,853</u>
NET INCOME/(EXPENDITURE)	(210,258)	98,014	(112,244)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>863,697</u>	<u>396,841</u>	<u>1,260,538</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>653,439</u></u>	<u><u>494,855</u></u>	<u><u>1,148,294</u></u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

12. STAFF COSTS

Total staff costs for the year for Coventry Panahghar Project and Panahghar Safe House Ltd were as follows:

	GROUP		CHARITY	
	2024	2023	2024	2023
	£	£	£	£
Wages and salaries	857,918	925,997	857,918	925,997
Social security costs	75,558	77,080	75,558	77,080
Other pension costs	23,994	20,055	23,994	20,055
	<u>957,470</u>	<u>1,023,132</u>	<u>957,470</u>	<u>1,023,132</u>

The average monthly number of employees during the year was 38 (2023: 39) and there were no employees with emoluments exceeding £60,000 during the current or prior period.

13. TANGIBLE FIXED ASSETS
CHARITY

	Freehold property £	Office equipment £	Furniture, fixtures & fittings £	Computer equipment £	Totals £
COST					
At 1 April 2023	318,895	48,061	142,440	108,865	618,261
Additions	<u>-</u>	<u>-</u>	<u>15,051</u>	<u>1,950</u>	<u>17,001</u>
At 31 March 2024	<u>318,895</u>	<u>48,061</u>	<u>157,491</u>	<u>110,815</u>	<u>635,262</u>
DEPRECIATION					
At 1 April 2023	-	32,944	133,462	107,798	274,204
Charge for year	<u>-</u>	<u>4,989</u>	<u>7,930</u>	<u>996</u>	<u>13,915</u>
At 31 March 2024	<u>-</u>	<u>37,933</u>	<u>141,392</u>	<u>108,794</u>	<u>288,119</u>
NET BOOK VALUE					
At 31 March 2024	<u>318,895</u>	<u>10,128</u>	<u>16,099</u>	<u>2,021</u>	<u>347,143</u>
At 31 March 2023	<u>318,895</u>	<u>15,117</u>	<u>8,978</u>	<u>1,067</u>	<u>344,057</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2024	2023	2024	2023
	£	£	£	£
Trade debtors	289,418	288,588	289,418	288,588
Other debtors	9,442	35,647	9,442	35,647
Amounts owed by group undertakings	-	-	7,301	23,017
	<u>298,860</u>	<u>324,235</u>	<u>306,161</u>	<u>347,252</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2024	2023	2024	2023
	£	£	£	£
Taxation and social security	32,390	17,315	4,321	2,688
Accruals and deferred income	131,535	82,475	117,577	72,254
	<u>163,925</u>	<u>99,790</u>	<u>121,898</u>	<u>74,942</u>

16. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds
	£	£	£	£
Fixed assets	347,143	-	347,143	344,057
Current assets	612,156	13,250	625,406	859,796
Current liabilities	<u>(163,925)</u>	<u>-</u>	<u>(163,925)</u>	<u>(99,790)</u>
	<u>795,374</u>	<u>13,250</u>	<u>808,624</u>	<u>1,104,063</u>

COVENTRY PANAHGHAR PROJECT

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. MOVEMENT IN GROUP FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
Coventry Panahghar Project-General funds	653,439	190,595	844,034
Panahghar Safe House Ltd- Trading subsidiary	<u>(44,231)</u>	<u>(4,429)</u>	<u>(48,660)</u>
Total Unrestricted funds	609,208	186,166	795,374
Restricted funds			
Coventry Panahghar Project-Designated funds	494,855	(481,605)	13,250
TOTAL FUNDS	<u>1,104,063</u>	<u>(295,439)</u>	<u>808,624</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Coventry Panahghar Project-General funds	704,784	(1,011,408)	(306,624)
Panahghar Safe House Ltd- Trading subsidiary	<u>-</u>	<u>(4,429)</u>	<u>(4,429)</u>
Total unrestricted funds	704,784	(1,015,837)	(311,053)
Restricted funds			
Coventry Panahghar Project-Designated funds	932,123	(916,509)	15,614
TOTAL FUNDS	<u>1,636,907</u>	<u>(1,932,346)</u>	<u>(295,439)</u>

18. COMMITMENTS

	GROUP		CHARITY	
	2024	2023	2024	2023
	£	£	£	£
At 31 March 2024, non-cancellable lease commitment for properties	31,348	31,348	31,348	31,348

Lease agreements are subject to three months' notice.

19. RELATED PARTY TRANSACTIONS

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Accounts

COVENTRY PANAHGAR PROJECT



**SUPPORTING WOMEN AND CHILDREN AGAINST DOMESTIC
VIOLENCE**

**TRUSTEES' REPORT &
CONSOLIDATED FINANCIAL
STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2023**

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COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We provide range of direct and indirect services to Black Asian Minority Ethnic (BAME) communities their children and their families and primarily to Asian women and girls to alleviate all forms of violence, abuse and poverty on a local, national and international level.

The charity exists to promote the safety of women and children affected by domestic violence and all other forms of violence such sexual violence Honour Based Abuse (HBA), forced marriage (FM), Female Genital Mutilation (FGM) human trafficking by:

- Offering safe emergency temporary accommodation.
- Offering appropriate and accessible support services.
- Communicating the message that domestic violence and violence in all its forms is unacceptable and Promoting and providing action to prevent it.
- Promoting policy and best practice that respond to women, girls and children's safety, well-being and needs.

Panahghar Safe House Limited (PSHL) was set up with a view to managing government contracts on behalf of the charity to provide a clear audit trail to the funders. As part of Panahghar's strategy to sustain services the management committee agreed that funds will be used to support these contracts.

Significant activities and public benefit

The charity believes that violence and domestic violence is a violation of human rights and works to ensure that women, girls (VAWG) and children have the right to live free from violence, abuse and fear.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing charity's aims and objectives and in planning future activities. The trustees have also considered how planned activities will contribute to the aims and objectives of the charity.

In pursuit of its aims for public benefit, our services benefit the public through the following initiatives:

- To provide safe, secure temporary accommodation and counselling support service to women, girls and children.
- To provide advice, information and advocacy to victims and survivors of violence and abuse.
- To raise awareness of the issues which are faced by victims and survivors of violence and abuse.
- To ensure victims and survivors of violence and abuse obtain the legal and statutory benefits and redress to which they are entitled.
- To ensure appropriate support and play opportunities for children and a safe environment for children to live and recover from the effects of violence and abuse.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year has been challenging with COVID - 19. The charity has continued to provide services in these difficult and uncertain times.

We continue providing Community services and refuge accommodation in Coventry. The community services have been funded by Coventry City Council. We continue to self-fund our refuges in Coventry. Coventry City council have also funded for a Early Intervention Practitioner, family support worker and immigration work.

Solihull Council have funded us to provide six refuge bed spaces for women and children and part time a male IDVA service.

Leicester City council have continued to fund us for refuge accommodation and community services for one year after the Hope project closed. We have continued to provide reduced refuge accommodation in Leicestershire which has been funded by Panahghar.

In October 2021 we were successful in securing funding for a pilot project for twelve months with Leicester City Council. This funding for a pilot project was awarded to twelve different local authorities including Leicester by Department for Levelling Up housing and communities (DLUHC). This pilot project is called 'Respite rooms' and we have been able to accommodate 5 bed spaces to help the most vulnerable women that are homeless, experiencing Domestic Violence and or are experiencing substance misuse, mental health etc. We are working jointly with New Dawn New Day and subcontracted their well needed services. This project has been very interesting and exciting, and we look forward to the evaluation at the end of the project. Leicester City Council also funded second stage counselling and immigration work.

West Midlands Police and Crimes Commissioner's Office (WMPCC) have funded a new post for a BAME specialist IDVA and part time Manager.

We have continued to provide support via 24hr Panahghar helpline responding with more language support. We are proud of our staff team, who all speak two or more languages. This has enabled us to provide language support immediately.

The Lloyd's Foundation have continued to fund us again this year.

We also received very much needed funds from other charitable organisations. These include;

- ☐ ROSA
- ☐ Henry Smith

During this period these funds were crucial and covered staffing roles and services.

We continue to work in partnership with other service providers within the cities and have good working relationships, for example, Police, Social Care, MARACS, Health Service, other voluntary organisations within the cities, Local & National Organisations. We are activists in promoting specialist BAME women's support and services within the wider regional and national platforms. We pride ourselves in being leading practitioners in the field and always endeavour to represent BAME women and their concerns. We have again seen a rise in our referrals over the year and this highlights the importance of specialised BAME organisations like us. We would like to recognise the extra help and support from Imkaan, which has been detrimental in advocating to government on our behalf and supporting our services and staff team.

We are still very much the only specialist BAME Domestic Violence charity in our communities where we work. We would like to take this opportunity to thank our collaborative partners and funders across the regions in supporting Panahghar.

Some of our staff teams have continued to work from home and have slowly started transitioning back to coming back to the office. We have still been providing a high-quality service and have been adapting our services to our service user needs. We would like to acknowledge our staff team's passion, hard work, commitment and thank them for their continued work and dedication.

At the end of March 2022, we saw the end of Covid regulations and started to adapt and learn to live with Covid. We have learnt to adapt to the changes. Although we have been able to go back to our offices and things have started to return to normality, we are still working and maintaining safety for the service users as well as staff.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities - Continued

We would like to take this opportunity to thank to our Committee and Board Members for their continued hard work, support and dedicated commitment as always.

FINANCIAL REVIEW

Reserves policy

The trustees keep the charity's reserves under review. Due to the changes in economic climate the trustees agreed to invest free reserves in reconfiguring current services and to fund improvements and development of projects to support the long-term sustainability. Trustees will also ensure that reserve levels are at a level to provide some protection to the organisation and its charitable programmes. This plan seeks to limit any risk arising in the event of a downturn in some of the Charity's various sources of income or an unexpected need for additional expenditures.

The Charity Commission defines reserves as 'that part of the charity's funds which can be made available to spend for any or all of the charity's purposes once it has met its commitments and covered other planned expenditure. The Trustees are aware of the general legal duty to apply charitable funds within a reasonable time of receiving them.

Therefore, to justify the holding of reserves the charity needs a reserves policy which is based on a realistic assessment of the required reserves.

Income from restricted funds (income which must be applied to the purposes specified under the terms of the agreement or contract for which they were given), cannot be set aside for use in line with the reserves policy as any unused funds must be returned, carried forward or applied in line with the funding agencies requirements.

Unrestricted funds (money generated as a result of fees and charges, or interest on monies invested), is expendable at the discretion of the Trustees in furthering the objects of the charity.

The board of trustees has identified that minimum level of unrestricted funds should be set to counter balance trading uncertainty and provide a base level for stability. A target level of unrestricted funds has been set to allow for growth and for the charity to take advantage of strategic opportunities for the future growth.

Minimum level

Three months operating costs plus an additional fund to cover redundancy costs for all staff plus legal cost associated with winding up.

Target level

Six months operating costs plus an additional fund to cover redundancy costs for all staff plus legal costs associated with winding up.

The current level of unrestricted funds should be set as follows:

The Board of Trustees has approved Coventry Panahghar Project's reserves policy and identified the following reasons to hold reserves:

- To provide financial stability to enable us to continue to achieve its objective during challenging trading periods.
- To allow us to take advantage of strategic development opportunities and plan for future growth.
- To enable us to make investment decisions in accordance with the investment policy and enable us to consider opportunistic investments which may not be within strategic plan.

The total net deficit for the year amounted to £119,221 (2022 Surplus - £109,648) including a loss of £4,171 incurred by PSHL- subsidiary. The net deficit for the year excluding restricted funds was £217,235.

COVENTRY PANAHHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Continued

Investment policy and objectives

The trustees have agreed an investment policy to ensure that the charity maximises its return on investment. The policy seeks to mitigate risk in the knowledge of the current economic climate. This policy is reviewed annually.

Funds may only be invested in financial institutions previously approved by the trustees. Any new financial institution submitted to the trustees' approval must be a recognised financial institution that has first class reputation and is authorised and supervised by the Bank of England or the Building Society Commission. Only Institutions with the highest credit rating will be considered.

FUTURE DEVELOPMENTS

The trustees decide on capacity building, ensuring the sustainability of current provision; maintenance and improvements to our buildings, developing services and programmes; making improvements and having contingency plans in accordance with its Business Plan which is reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Management and organisational structure

The Management Committee of the charity are its trustees. They are supported by a management team lead by Ms Sobia Shaw the Chief Executive, who is currently off on long term sick leave. In her absence the charity are being temporarily lead by Sandra Manak – Interim Chief Executive. Trustees are all from diverse backgrounds and bring with them appropriate knowledge, skills and experiences. The board of trustees are responsible for the overall direction of the charity's operations, its compliance with legislative requirements and ensuring the financial stability.

The trustees aim to meet bi monthly six times a year to review and approve strategic and operational recommendations from the senior management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, appointment and induction of new trustees

New trustees are recruited as a result of retirement, resignation, or death of a member of the Board. Expressions of interest are invited in writing to the Management Committee, stating relevant work or life experiences. Potential trustees are invited to an information day by the Interim CEO and then to meet with all or some of the trustees at an informal meeting.

Those remain interested will then be invited to attend a Management Meeting after which a vote will be taken regarding their appointment. Upon appointment trustees are invited to meet a senior member of staff for an induction and are given the opportunity to attend relevant training events and meetings.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT
Continued

Organisational structure

The Management Committee of the charity are its trustees for the purposes of charity Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1007676

Principal address

3 St Margaret Road
Stoke
Coventry
West Midlands
CV1 2BT

www.safehouse.org.uk

Trustees

Mrs Amerdip Samra
Ms Samia Laats
Ms Sukwinder Kaur
Ms Rajinder Gill
Ms Charanjeet Kensey

Treasurer
Chair

Auditors

Armstrongs Accountancy Ltd
Chartered Accountants and Statutory Auditor
1&2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

Bankers

Barclays Bank
25 High Street
Coventry
CV1 5QZ

Administration

Ms Sobia Shaw	Chief Executive Officer
Mrs Sandra Manak	Interim Chief Executive Officer

COVENTRY PANAHGHAR PROJECT

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2023**

Related parties

The Charity controls Panahghar Safe House Limited (PSHL) and Management Committee appoints the Directors of the Company. There are clear structures and processes of communication between the Company and Charity. The Company hold Board Meetings four times a year and report back to the Management Committee.

PSHL is a Company Limited by Guarantee and to share the charitable objective as Coventry Panahghar Project. The principal activities of the Company are:

- To address all forms of violence, abuse, distress and maltreatment from spouses, family, communities and/or structures - to promote humanitarian, environmental, educational, developmental, the relief of poverty and encourage economic and social well-being amongst vulnerable groups, primarily but not exclusively, women and children from Black Asian Minority Ethnic and Refugee backgrounds, locally, nationally, and internationally;
- To establish, organise, manage, facilitate and/or provide assistance, support, advocacy, legal work, information and advice, primarily in the pursuance of physical and emotional well-being and independence through encouraging self-help, social, educational, economic and recreational pursuits, projects, programmes services and initiatives, with a view to increasing service users' social capital, enabling them to access other agencies, networks, individuals and resources for their long-term sustainability and advancement;
- To raise public awareness by collaborating with voluntary organisations, local authorities, local residents' groups, communities and local organisations in a common effort to provide services enabling individuals to move forward with their lives

The Company has charitable purposes and exists to promote the safety of women children and men affected by all forms of violence and abuse

- Offering safe temporary accommodation
- Offering appropriate support services
- Communicating the message that violence and domestic violence and abuse is unacceptable and promoting action to prevent it.
- Promoting policy and best practice that respond to women men and children's needs.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

GOING CONCERN

The trustees have considered the reserves policy above and the working capital requirements for the period of 12 months from the date of this report and have reasonable expectation that the charity has adequate resources to continue its operations for the foreseeable future. Accordingly, the trustees continue to adopt going concern basis for the preparation of the annual report and accounts.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Report and the 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed (Governing document). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 January 2023 and signed on its behalf by:


.....
Mrs Amerdip Samra - Trustee

Independent auditor's report to the trustees of Coventry Panahghar Project

Report on the audit of financial statements

Opinion

We have audited the financial statements of Coventry Panahghar Project (the 'charity') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet 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 (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

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 incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all the future events or conditions can be predicted, this statement is not a guarantee as to the Charity's ability to continue as going concern.

Reporting on 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 Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, 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.

Independent auditor's report to the trustees of Coventry Panahghar Project

Responsibilities for the financial statements and the audit

Responsibilities of the trustees for the financial statements

As explained more fully in the Trustees Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees 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.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the regulations made under section 154 of that Act.

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 Independent Auditors' 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.

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

Use of this report

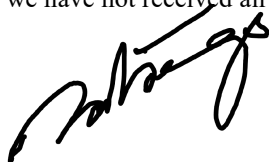
This report is made solely to the charity's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Other matters on which we are required to report

Charities Act 2011 exception reporting

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



Armstrongs Accountancy Ltd
Chartered Accountants and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1&2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

Date: 29 January 2024

COVENTRY PANAHHGAR PROJECT

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	3,689	-	3,689	21,801
Charitable activities					
Community support services		38,578	-	38,578	4,915
Sheltered supported accommodation		688,151	1,233,489	1,921,640	1,523,947
Investment income	4	<u>703</u>	<u>-</u>	<u>703</u>	<u>5</u>
Total		<u>731,121</u>	<u>1,233,489</u>	<u>1,964,610</u>	<u>1,550,668</u>
EXPENDITURE ON					
Fundraising charitable trading		2,776	-	2,776	3,991
Expenditure on charitable activities					
Community support services		248,548	267,118	515,666	639,057
Sheltered supported accommodation		<u>697,032</u>	<u>868,357</u>	<u>1,565,389</u>	<u>797,972</u>
Total		<u>948,356</u>	<u>1,135,475</u>	<u>2,083,831</u>	<u>1,441,020</u>
NET INCOME/(EXPENDITURE)		(217,235)	98,014	(119,221)	109,648
RECONCILIATION OF FUNDS					
Total funds brought forward		826,443	396,841	1,223,284	1,113,636
TOTAL FUNDS CARRIED FORWARD		<u><u>609,208</u></u>	<u><u>494,855</u></u>	<u><u>1,104,063</u></u>	<u><u>1,223,284</u></u>

COVENTRY PANAHGHAR PROJECT

BALANCE SHEETS
AT 31 MARCH 2023

	Note	2023 Group £	2023 Charity £	2022 Group £	2022 Charity £
FIXED ASSETS					
Tangible assets	14	344,057	344,057	348,914	348,914
		344,057	344,057	348,914	348,914
CURRENT ASSETS					
Debtors: amounts falling due within one year	15	324,235	347,252	305,119	324,327
Cash at Bank and in hand		535,561	531,927	734,546	733,347
		859,796	879,179	1,039,665	1,057,674
CREDITORS: Amounts falling due within one year					
	16	(99,790)	(74,942)	(165,295)	(146,050)
NET CURRENT ASSETS					
		760,006	804,237	874,370	911,624
TOTAL ASSETS LESS CURRENT LIABILITIES					
		1,104,063	1,148,294	1,223,284	1,260,538
NET ASSETS					
		1,104,063	1,148,294	1,223,284	1,260,538
FUNDS					
Restricted funds	18	494,855	494,855	396,841	396,841
Unrestricted funds		609,208	653,439	826,443	863,697
TOTAL FUNDS					
		1,104,063	1,148,294	1,223,284	1,260,538

The financial statements were approved by the Board of Trustees on 28 January 2024 and were signed on its behalf by:


.....
Mrs Amerdip Samra
Trustee

COVENTRY PANAHHGAR PROJECT

CONSOLIDATION CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	20	<u>(192,151)</u>	<u>101,453</u>
Net cash (used in)/provided by operating activities		<u>(192,151)</u>	<u>101,453</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,537)	(20,136)
Interest received		<u>703</u>	<u>4</u>
Net cash used in investing activities		<u>(6,834)</u>	<u>(20,132)</u>
Change in cash and cash equivalents in the reporting period		(198,985)	81,321
Cash and cash equivalents at the beginning of the reporting period		<u>734,546</u>	<u>653,225</u>
Cash and cash equivalents at the end of the reporting period		<u><u>535,561</u></u>	<u><u>734,546</u></u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

General information and basis of preparation

Coventry Panahghar project is a registered charity. The principal place of business is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are provided on page 1.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The group claimed exemption from the preparation of its cash flow statement on the basis that the consolidated cash flow statement is presented in the group financial statements.

The financial statements 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 are sufficient with the level of reserves for the charity to be able to continue as a going concern.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of consolidation

These financial statements consolidate the results, assets and liabilities of the Coventry Panahghar Project and its wholly owned subsidiary Panahghar Safe House Limited on a line by line basis. No separate Statement of Financial Activities or Income & Expenditure Account is presented for the Charity. The charity has gross income of £1,964,609 (2022: £1,550,668) and net deficit of £112,244 (2022 Surplus - £113,639).

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2023**

ACCOUNTING POLICIES- Continued

Fund accounting

Unrestricted funds consist of funds which the charity may use for general purposes at the Trustees' discretion; this includes designated funds which are designated for specific purposes.

Restricted funds represent income contributions which are allocated to a particular purpose in accordance with the donor's wishes.

All investment income, gains and losses are allocated to appropriate funds.

Resourced expanded

All the expenditure is accounted for on accrual basis. Liabilities are recognised as resources expanded as soon as there is a legal constructive obligation committing the charity to the expenditure.

Overheads and other costs not directly attributable to particular functional activity categories are apportioned over the relevant categories on the basis of management estimates of the amount attributable to that activity in the year either by reference to staff time or space occupied, as appropriate.

Governance costs are those incurred in connection with administration, strategic planning for the future, external audit and all the costs of complying with constitutional and statutory requirements, such as the costs of Board and Committee meetings and of preparing statutory accounts and satisfying public accountability.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Office equipment	- 33% on reducing balance
Furniture, fixtures & fittings	- 33% on reducing balance
Computer equipment	- 33% on reducing balance

Investments

Fixed asset investments are valued at cost less provision for impairment, as these assets are not readily saleable and a reliable market value is not readily ascertainable.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

Provisions

Provisions are recognised when the charity has a present and legal or constructive obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Taxation

Coventry Panahghar Project, as a registered charity, is exempt from taxation on its income and gains falling within section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gain Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

Pension scheme

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. VOLUNTARY INCOME

	2023 £	2022 £
Donations & gift aid	<u>3,689</u>	<u>21,801</u>

3. INCOME FROM SUBSIDIARY TRADING ACTIVITIES

Coventry Panahghar Project owns Panahghar Safe House Limited (A Company Limited by Guarantee). The results for the year, as extracted from the audited financial statements are summarised below:

	2023 £	2022 £
Turnover & other income	<u>1</u>	<u>-</u>
Administrative expenses including gift aid	<u>4,172</u>	<u>6,797</u>
Retained profit/(loss)	<u>(4,171)</u>	<u>(6,797)</u>
Net current assets and shareholders fund	<u>(44,231)</u>	<u>(40,060)</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

4. INVESTMENT INCOME

	2023	2023
	£	£
Deposit account interest	<u>703</u>	<u>5</u>

Interest received of £703 (2022: £5) includes interest received by Panahghar Safe House of £1 (2022: £NIL)

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Grants	Community support services	38,578	4,915
Rent receivable	Sheltered supported accommodation	688,151	705,829
Grant Income	Sheltered supported accommodation	1,233,489	818,119
		<u>1,960,218</u>	<u>1,528,863</u>

6. COSTS OF FUNDRAISING CHARITABLE ACTIVITIES

	2023	2022
	£	£
Printing, postage & stationery & insurance	-	1,428
Legal & professional	2,669	2,442
Bank charges	<u>106</u>	<u>121</u>
	<u>2,775</u>	<u>3,991</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 8)	Support costs (See note 9)	Totals
	£	£	£
Community support services	382,824	132,842	515,666
Sheltered supported accommodation	<u>1,435,058</u>	<u>130,331</u>	<u>1,565,389</u>
	<u>1,817,882</u>	<u>263,173</u>	<u>2,081,055</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	981,820	578,058
Other operating leases	378,673	281,518
Rates and water	48,389	29,965
Insurance	42,779	47,991
Light and heat	67,718	51,301
Telephone	20,664	21,748
Postage and stationery	3,944	4,675
Events & seminars	8,491	3,416
Sundries	4,133	5,576
Repair & maintenance	121,973	64,320
Cleaning & decorating	38,165	37,614
Travel & subsistence	10,406	2,356
Tv & entertainment	4,138	3,141
Training costs	9,780	9,223
Professional fees	2,725	11,020
Security	74,004	20,545
	<u>1,817,882</u>	<u>1,172,467</u>

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Community support services	57,812	-	75,030	132,842
Sheltered supported accommodation	<u>72,695</u>	<u>13,985</u>	<u>43,651</u>	<u>130,331</u>
	<u>130,507</u>	<u>13,985</u>	<u>118,681</u>	<u>263,173</u>

Support costs, included in the above, are as follows:

	Community support services	Sheltered supported accommodation	2023 Total activities	2022 Total activities
	£	£	£	£
Wages	36,126	-	36,126	152,060
Social security	5,186	-	5,186	11,871
Pensions	-	-	-	2,078
Rates and water	-	1,349	1,349	4,471
Insurance	-	8,235	8,235	3,374
Light and heat	-	36,139	36,139	7,167
Telephone	-	3,259	3,259	907
Sundries	4,750	7,623	12,373	8,563
Travelling & subsistence	-	1,717	1,717	-
Computer costs	11,750	14,373	26,123	26,663
Bank charges	-	194	194	286
Auditors' remuneration (Group)	-	1,397	1,397	1,375
Depreciation of tangible fixed assets	-	12,394	12,394	14,785
Accountancy	664	8,816	9,480	6,895
Legal and professional fees	<u>74,366</u>	<u>34,835</u>	<u>109,201</u>	<u>25,442</u>
	<u>132,842</u>	<u>130,331</u>	<u>263,173</u>	<u>265,937</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES
CHARITY

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME			
Donations and legacies	21,801	-	21,801
Charitable activities			
Community support services	4,915	-	4,915
Sheltered supported accommodation	675,279	848,669	1,523,948
Investment income	<u>2</u>	<u>2</u>	<u>4</u>
Total	701,997	848,671	1,550,668
EXPENDITURE			
Charitable activities			
Community support services	639,057	-	639,057
Sheltered supported accommodation	8,973	788,999	797,972
Total	<u>648,030</u>	<u>788,999</u>	<u>1,437,029</u>
NET INCOME/(EXPENDITURE)	53,967	59,672	113,639
RECONCILIATION OF FUNDS			
Total funds brought forward	809,730	337,169	1,146,899
TOTAL FUNDS CARRIED FORWARD	<u>863,697</u>	<u>396,841</u>	<u>1,260,538</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

12. STAFF COSTS

Total staff costs for the year for Coventry Panahghar Project and Panahghar Safe House Ltd were as follows:

	GROUP		CHARITY	
	2023	2022	2023	2022
	£	£	£	£
Wages and salaries	925,997	678,963	925,997	678,963
Social security costs	77,080	50,470	77,080	50,470
Other pension costs	20,055	14,636	20,055	14,634
	<u>1,023,132</u>	<u>744,067</u>	<u>1,023,132</u>	<u>744,067</u>

The average monthly number of employees during the year was 39 (2022: 33) and there were no employees with emoluments exceeding £60,000 during the current or prior period.

13. TANGIBLE FIXED ASSETS
CHARITY

	Freehold property £	Office equipment £	Furniture, fixtures & fittings £	Computer equipment £	Totals £
COST					
At 1 April 2022	318,895	58,696	142,440	108,865	628,896
Additions	<u>-</u>	<u>6,600</u>	<u>936</u>	<u>-</u>	<u>7,536</u>
At 31 March 2023	<u>318,895</u>	<u>48,061</u>	<u>142,440</u>	<u>108,865</u>	<u>618,261</u>
DEPRECIATION					
At 1 April 2022	-	25,499	129,040	107,272	261,811
Charge for year	<u>-</u>	<u>7,445</u>	<u>4,422</u>	<u>526</u>	<u>12,393</u>
At 31 March 2023	<u>-</u>	<u>32,944</u>	<u>133,462</u>	<u>107,798</u>	<u>274,204</u>
NET BOOK VALUE					
At 31 March 2023	<u>318,895</u>	<u>15,117</u>	<u>8,978</u>	<u>1,067</u>	<u>344,057</u>
At 31 March 2022	<u>318,895</u>	<u>15,962</u>	<u>12,464</u>	<u>1,593</u>	<u>348,914</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2023	2022	2023	2022
	£	£	£	£
Trade debtors	288,588	87,240	288,588	87,240
Other debtors	35,647	217,879	35,647	215,915
Amounts owed by group undertakings	-	-	23,017	23,976
	<u>324,235</u>	<u>305,119</u>	<u>347,252</u>	<u>324,327</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2023	2022	2023	2022
	£	£	£	£
Taxation and social security	17,315	18,452	2,688	3,896
Accruals and deferred income	82,475	146,843	72,254	142,153
	<u>99,790</u>	<u>165,295</u>	<u>74,942</u>	<u>146,049</u>

16. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	Unrestricted	Restricted	2023	2022
	funds	funds	Total	Total
	£	£	funds	funds
	£	£	£	£
Fixed assets	344,057	-	344,057	348,914
Current assets	364,941	494,855	859,796	1,039,665
Current liabilities	<u>(99,790)</u>	<u>-</u>	<u>(99,790)</u>	<u>(165,295)</u>
	<u>609,208</u>	<u>494,855</u>	<u>1,104,063</u>	<u>1,223,284</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

17. MOVEMENT IN GROUP FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
Coventry Panahghar Project-General funds	866,503	(213,064)	653,439
Panahghar Safe House Ltd- Trading subsidiary	<u>(40,060)</u>	<u>(4,171)</u>	<u>(44,231)</u>
Total Unrestricted funds	826,443	(217,234)	609,208
 Restricted funds			
Coventry Panahghar Project-Designated funds	<u>396,841</u>	<u>98,014</u>	<u>494,855</u>
 TOTAL FUNDS	<u><u>1,223,284</u></u>	<u><u>(119,221)</u></u>	<u><u>1,104,063</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Coventry Panahghar Project-General funds	731,120	(944,184)	(213,064)
Panahghar Safe House Ltd- Trading subsidiary	<u>1</u>	<u>(4,172)</u>	<u>(4,171)</u>
Total unrestricted funds	731,121	(948,356)	217,235
 Restricted funds			
Coventry Panahghar Project-Designated funds	<u>1,233,489</u>	<u>(1,135,475)</u>	<u>98,014</u>
 TOTAL FUNDS	<u><u>1,964,610</u></u>	<u><u>(2,083,831)</u></u>	<u><u>(119,221)</u></u>

18. COMMITMENTS

	GROUP		CHARITY	
	2023	2022	2023	2022
	£	£	£	£
At 31 March 2023, non-cancellable lease commitment for properties	<u>31,348</u>	<u>31,348</u>	<u>31,348</u>	<u>31,348</u>

Lease agreements are subject to three months' notice.

19. RELATED PARTY TRANSACTIONS

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

COVENTRY PANAHHGAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2023

20. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(119,221)	109,648
Adjustments for:		
Depreciation charges	12,394	14,785
Interest received	(702)	(4)
Increase in debtors	(18,157)	(138,937)
(Decrease)/increase in creditors	<u>(66,465)</u>	<u>115,961</u>
Net cash (used in)/provided by operations	<u>(192,151)</u>	<u>101,453</u>

21. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	734,546	(198,985)	535,561
Total	<u>734,546</u>	<u>(198,985)</u>	<u>535,561</u>

COVENTRY PANAHHAR PROJECT

England & Wales - Charity number 1007676

Accounts

COVENTRY PANAHHGAR PROJECT



**SUPPORTING WOMEN AND CHILDREN AGAINST DOMESTIC
VIOLENCE**

**TRUSTEES' REPORT &
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2022**

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COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We provide range of direct and indirect services to Black Asian Minority Ethnic (BAME) communities their children and their families and primarily to Asian women and girls to alleviate all forms of violence, abuse and poverty on a local, national and international level.

The charity exists to promote the safety of women and children affected by domestic violence and all other forms of violence such sexual violence Honour Based Abuse (HBA), forced marriage (FM), Female Genital Mutilation (FGM) human trafficking by:

- Offering safe emergency temporary accommodation.
- Offering appropriate and accessible support services.
- Communicating the message that domestic violence and violence in all its forms is unacceptable and Promoting and providing action to prevent it.
- Promoting policy and best practice that respond to women, girls and children's safety, well-being and needs.

Panahghar Safe House Limited (PSHL) was set up with a view to managing government contracts on behalf of the charity to provide a clear audit trail to the funders. As part of Panahghar's strategy to sustain services the management committee agreed that funds will be used to support these contracts.

Significant activities and public benefit

The charity believes that violence and domestic violence is a violation of human rights and works to ensure that women, girls (VAWG) and children have the right to live free from violence, abuse and fear.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing charity's aims and objectives and in planning future activities. The trustees have also considered how planned activities will contribute to the aims and objectives of the charity.

In pursuit of its aims for public benefit, our services benefit the public through the following initiatives:

- To provide safe, secure temporary accommodation and counselling support service to women, girls and children.
- To provide advice, information and advocacy to victims and survivors of violence and abuse.
- To raise awareness of the issues which are faced by victims and survivors of violence and abuse.
- To ensure victims and survivors of violence and abuse obtain the legal and statutory benefits and redress to which they are entitled.
- To ensure appropriate support and play opportunities for children and a safe environment for children to live and recover from the effects of violence and abuse.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year has been challenging with COVID - 19. The charity has continued to provide services in these difficult and uncertain times.

We continue providing Community services and refuge accommodation in Coventry. The community services have been funded by Coventry City Council. We continue to self-fund our refuges in Coventry. Coventry City council have also funded for a Early Intervention Practitioner, family support worker and immigration work.

Solihull Council have funded us to provide six refuge bed spaces for women and children and part time a male IDVA service.

Leicester City council have continued to fund us for refuge accommodation and community services for one year after the Hope project closed. We have continued to provide reduced refuge accommodation in Leicestershire which has been funded by Panahghar.

In October 2021 we were successful in securing funding for a pilot project for twelve months with Leicester City Council. This funding for a pilot project was awarded to twelve different local authorities including Leicester by Department for Levelling Up housing and communities (DLUHC). This pilot project is called 'Respite rooms' and we have been able to accommodate 5 bed spaces to help the most vulnerable women that are homeless, experiencing Domestic Violence and or are experiencing substance misuse, mental health etc. We are working jointly with New Dawn New Day and subcontracted their well needed services. This project has been very interesting and exciting and we look forward to the evaluation at the end of the project. Leicester City Council also funded second stage counselling and immigration work.

West Midlands Police and Crimes Commissioner's Office (WMPCC) have funded a new post for a BAME specialist IDVA and part time Manager.

We have continued to provide support via 24hr Panahghar helpline responding with more language support. We are proud of our staff team, who all speak two or more languages. This has enabled us to provide language support immediately.

The Lloyd's Foundation have continued to fund us again this year.

We also received very much needed funds from other charitable organisations. These include;

- ROSA
- Henry Smith

During this period these funds were crucial and covered staffing roles and services.

We continue to work in partnership with other service providers within the cities and have good working relationships, for example; Police, Social Care, MARACS, Health Service, other voluntary organisations within the cities, Local & National Organisations. We are activists in promoting specialist BAME women's support and services within the wider regional and national platforms. We pride ourselves in being leading practitioners in the field and always endeavour to represent BAME women and their concerns. We have again seen a rise in our referrals over the year and this highlights the importance of specialised BAME organisations like ourselves. We would like to recognise the extra help and support from Imkaan, which has been detrimental in advocating to government on our behalf and supporting our services and staff team.

We are still very much the only specialist BAME Domestic Violence charity in our communities where we work. We would like to take this opportunity to thank our collaborative partners and funders across the regions in supporting Panahghar.

Some of our staff team have continued to work from home and have slowly started transitioning back to coming back to the office. We have still been providing a high-quality service and have been adapting our services to our service user needs. We would like to acknowledge our staff team's passion, hard work, commitment and thank them for their continued work and dedication.

At the end of March 2022, we saw the end of Covid regulations and started to adapt and learn to live with Covid. We have learnt to adapt to the changes. Although we have been able to go back to our offices and things have started to return to normality, we are still working and maintaining safety for the service users as well as staff.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities - Continued

We would like to take this opportunity to thank to our Committee and Board Members for their continued hard work, support and dedicated commitment as always.

FINANCIAL REVIEW

Reserves policy

The trustees keep the charity's reserves under review. Due to the changes in economic climate the trustees agreed to invest free reserves in reconfiguring current services and to fund improvements and development of projects to support the long-term sustainability. Trustees will also ensure that reserve levels are at a level to provide some protection to the organisation and its charitable programmes. This plan seeks to limit any risk arising in the event of a downturn in some of the Charity's various sources of income or an unexpected need for additional expenditures.

The Charity Commission defines reserves as 'that part of the charity's funds which can be made available to spend for any or all of the charity's purposes once it has met its commitments and covered other planned expenditure. The Trustees are aware of the general legal duty to apply charitable funds within a reasonable time of receiving them.

Therefore, to justify the holding of reserves the charity needs a reserves policy which is based on a realistic assessment of the required reserves.

Income from restricted funds (income which must be applied to the purposes specified under the terms of the agreement or contract for which they were given), cannot be set aside for use in line with the reserves policy as any unused funds must be returned, carried forward or applied in line with the funding agencies requirements.

Unrestricted funds (money generated as a result of fees and charges, or interest on monies invested), is expendable at the discretion of the Trustees in furthering the objects of the charity.

The board of trustees has identified that minimum level of unrestricted funds should be set to counter balance trading uncertainty and provide a base level for stability. A target level of unrestricted funds has been set to allow for growth and for the charity to take advantage of strategic opportunities for the future growth.

Minimum level

Three months operating costs plus an additional fund to cover redundancy costs for all staff plus legal cost associated with winding up.

Target level

Six months operating costs plus an additional fund to cover redundancy costs for all staff plus legal costs associated with winding up.

The current level of unrestricted funds should be set as follows:

The Board of Trustees has approved Coventry Panahghar Project's reserves policy and identified the following reasons to hold reserves:

- To provide financial stability to enable us to continue to achieve its objective during challenging trading periods.
- To allow us to take advantage of strategic development opportunities and plan for future growth.
- To enable us to make investment decisions in accordance with the investment policy and enable us to consider opportunistic investments which may not be within strategic plan.

The total net incoming resources for the year amounted to £109,648 (2021 - £326,490) including a loss of £6,797 incurred by PSHL- subsidiary. The net surplus for the year excluding restricted funds was £49,977.

COVENTRY PANAHHGAR PROJECT

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2022**

FINANCIAL REVIEW

Continued

Investment policy and objectives

The trustees have agreed an investment policy to ensure that the charity maximises its return on investment. The policy seeks to mitigate risk in the knowledge of the current economic climate. This policy is reviewed annually.

Funds may only be invested in financial institutions previously approved by the trustees. Any new financial institution submitted to the trustees' approval must be a recognised financial institution that has first class reputation and is authorised and supervised by the Bank of England or the Building Society Commission. Only Institutions with the highest credit rating will be considered.

FUTURE DEVELOPMENTS

The trustees decide on capacity building, ensuring the sustainability of current provision; maintenance and improvements to our buildings, developing services and programmes; making improvements and having contingency plans in accordance with its Business Plan which is reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Management and organisational structure

The Management Committee of the charity are its trustees. They are supported by a management team lead by Ms Sobia Shaw the Chief Executive, who is currently off on long term sick leave. In her absence the charity are being temporarily lead by Sandra Manak – Interim Chief Executive. Trustees are all from diverse backgrounds and bring with them appropriate knowledge, skills and experiences. The board of trustees are responsible for the overall direction of the charity's operations, its compliance with legislative requirements and ensuring the financial stability.

The trustees aim to meet bi monthly six times a year to review and approve strategic and operational recommendations from the senior management.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, appointment and induction of new trustees

New trustees are recruited as a result of retirement, resignation, or death of a member of the Board. Expressions of interest are invited in writing to the Management Committee, stating relevant work or life experiences. Potential trustees are invited to an information day by the Interim CEO and then to meet with all or some of the trustees at an informal meeting.

Those remain interested will then be invited to attend a Management Meeting after which a vote will be taken regarding their appointment. Upon appointment trustees are invited to meet a senior member of staff for an induction and are given the opportunity to attend relevant training events and meetings.

COVENTRY PANAHHGAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT
Continued

Organisational structure

The Management Committee of the charity are its trustees for the purposes of charity Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1007676

Principal address
3 St Margaret Road
Stoke
Coventry
West Midlands
CV1 2BT

www.safehouse.org.uk

Trustees

Mrs Amerdip Samra	Treasurer
Ms Samia Laats	Chair
Ms Sukwinder Kaur	
Ms Rajinder Gill	
Ms Charanjeet Kensey	

Auditors

Armstrongs Accountancy Ltd
Chartered Accountants and Statutory Auditor
1&2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

Bankers

Barclays Bank
25 High Street
Coventry
CV1 5QZ

Administration

Ms Sobia Shaw	Chief Executive Officer
Mrs Sandra Manak	Interim Chief Executive Officer

COVENTRY PANAHGHAR PROJECT

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2022**

Related parties

The Charity controls Panahghar Safe House Limited (PSHL) and Management Committee appoints the Directors of the Company. There are clear structures and processes of communication between the Company and Charity. The Company hold Board Meetings four times a year and report back to the Management Committee.

PSHL is a Company Limited by Guarantee and to share the charitable objective as Coventry Panahghar Project. The principal activities of the Company are:

- To address all forms of violence, abuse, distress and maltreatment from spouses, family, communities and/or structures - to promote humanitarian, environmental, educational, developmental, the relief of poverty and encourage economic and social well-being amongst vulnerable groups, primarily but not exclusively, women and children from Black Asian Minority Ethnic and Refugee backgrounds, locally, nationally, and internationally;
- To establish, organise, manage, facilitate and/or provide assistance, support, advocacy, legal work, information and advice, primarily in the pursuance of physical and emotional well-being and independence through encouraging self-help, social, educational, economic and recreational pursuits, projects, programmes services and initiatives, with a view to increasing service users' social capital, enabling them to access other agencies, networks, individuals and resources for their long-term sustainability and advancement;
- To raise public awareness by collaborating with voluntary organisations, local authorities, local residents' groups, communities and local organisations in a common effort to provide services enabling individuals to move forward with their lives

The Company has charitable purposes and exists to promote the safety of women children and men affected by all forms of violence and abuse

- Offering safe temporary accommodation
- Offering appropriate support services
- Communicating the message that violence and domestic violence and abuse is unacceptable and promoting action to prevent it.
- Promoting policy and best practice that respond to women men and children's needs.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

GOING CONCERN

The trustees have considered the reserves policy above and the working capital requirements for the period of 12 months from the date of this report and have reasonable expectation that the charity has adequate resources to continue its operations for the foreseeable future. Accordingly, the trustees continue to adopt going concern basis for the preparation of the annual report and accounts.

COVENTRY PANAHGHAR PROJECT

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Report and the 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed (Governing document). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 27 January 2023 and signed on its behalf by:



Mrs Amerdip Samra - Trustee

Independent auditor's report to the trustees of Coventry Panahghar Project

Report on the audit of financial statements

Opinion

We have audited the financial statements of Coventry Panahghar Project (the 'charity') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet 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 (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report.

Independence

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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all the future events or conditions can be predicted, this statement is not a guarantee as to the Charity's ability to continue as going concern.

Reporting on 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 Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, 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.

Independent auditor's report to the trustees of Coventry Panahghar Project

Responsibilities for the financial statements and the audit

Responsibilities of the trustees for the financial statements

As explained more fully in the Trustees Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees 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.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the regulations made under section 154 of that Act.

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 Independent Auditors' 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.

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

Use of this report

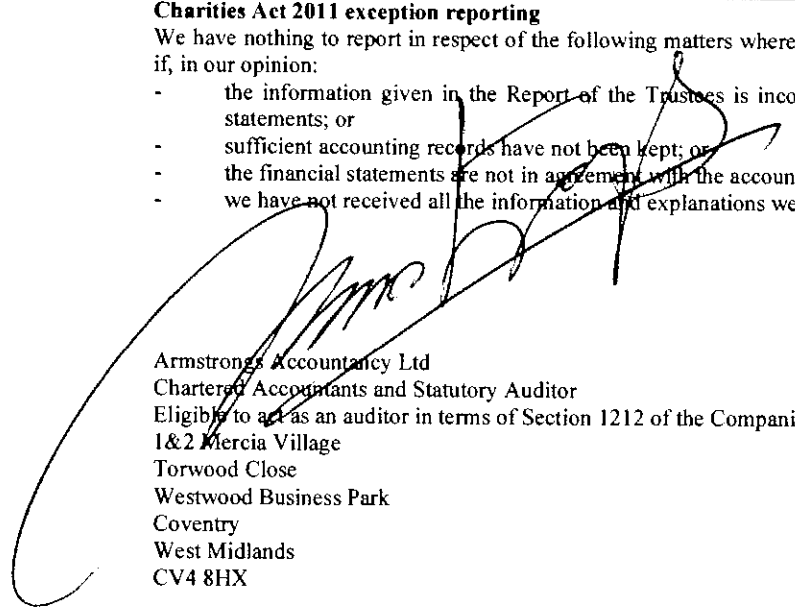
This report is made solely to the charity's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Other matters on which we are required to report

Charities Act 2011 exception reporting

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



Armstrongs Accountancy Ltd
Chartered Accountants and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1&2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

Date: 27 January 2023

COVENTRY PANAHGHAR PROJECT

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

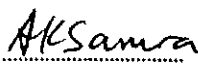
	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	21,801	-	21,801	9,407
Charitable activities					
Community support services		4,915	-	4,915	-
Sheltered supported accommodation		675,279	848,668	1,523,947	1,316,845
Investment income	4	<u>3</u>	<u>2</u>	<u>5</u>	<u>838</u>
Total		<u>701,998</u>	<u>848,670</u>	<u>1,550,668</u>	<u>1,327,090</u>
EXPENDITURE ON					
Community support services	8	-	-	6,370	
Community support services		643,048	-	643,048	406,656
Sheltered supported accommodation		<u>8,973</u>	<u>788,999</u>	<u>797,972</u>	<u>587,574</u>
Total		<u>652,021</u>	<u>788,999</u>	<u>1,441,020</u>	<u>1,000,600</u>
NET INCOME/(EXPENDITURE)		49,977	59,671	109,648	326,490
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>776,466</u>	<u>337,170</u>	<u>1,113,636</u>	<u>787,146</u>
TOTAL FUNDS CARRIED FORWARD		<u>826,443</u>	<u>396,841</u>	<u>1,223,284</u>	<u>1,113,636</u>

COVENTRY PANAHGHAR PROJECT

BALANCE SHEETS
AT 31 MARCH 2022

	Note	2022 Group £	2022 Charity £	2021 Group £	2021 Charity £
FIXED ASSETS					
Tangible assets	14	348,914	348,914	343,563	343,563
		348,914	348,914	343,563	343,563
CURRENT ASSETS					
Debtors: amounts falling due within one year	15	305,119	324,327	161,801	186,864
Cash at Bank and in hand		734,546	733,347	659,198	653,225
		1,039,665	1,057,674	820,999	840,089
CREDITORS: Amounts falling due within one year	16	(165,295)	(146,049)	(50,926)	(36,753)
NET CURRENT ASSETS		874,370	911,625	770,073	803,336
TOTAL ASSETS LESS CURRENT LIABILITIES		1,223,284	1,230,539	1,113,636	1,146,899
NET ASSETS		1,223,284	1,230,539	1,113,636	1,146,899
FUNDS					
Restricted funds	18	396,841	396,841	337,170	337,170
Unrestricted funds		826,443	833,698	776,466	809,729
TOTAL FUNDS		1,223,284	1,230,539	1,113,636	1,146,899

The financial statements were approved by the Board of Trustees on 27 January 2023 and were signed on its behalf by:



 Mrs Amerdip Samra
 Trustee

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

General information and basis of preparation

Coventry Panahghar project is a registered charity. The principal place of business is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are provided on page 1.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity has taken advantage of the exemptions permitted and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The financial statements 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 are sufficient with the level of reserves for the charity to be able to continue as a going concern.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of consolidation

These financial statements consolidate the results, assets and liabilities of the Coventry Panahghar Project and its wholly owned subsidiary Panahghar Safe House Limited on a line by line basis. No separate Statement of Financial Activities or Income & Expenditure Account is presented for the Charity. The charity has gross income of £1,550,668 [2021: £1,327,090] and net surplus of £113,640 [2021 - £326,490].

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2022**

ACCOUNTING POLICIES- Continued

Fund accounting

Unrestricted funds consist of funds which the charity may use for general purposes at the Trustees' discretion; this includes designated funds which are designated for specific purposes.

Restricted funds represent income contributions which are allocated to a particular purpose in accordance with the donor's wishes.

All investment income, gains and losses are allocated to appropriate funds.

Resourced expanded

All the expenditure is accounted for on accrual basis. Liabilities are recognised as resources expanded as soon as there is a legal constructive obligation committing the charity to the expenditure.

Overheads and other costs not directly attributable to particular functional activity categories are apportioned over the relevant categories on the basis of management estimates of the amount attributable to that activity in the year either by reference to staff time or space occupied, as appropriate.

Governance costs are those incurred in connection with administration, strategic planning for the future, external audit and all the costs of complying with constitutional and statutory requirements, such as the costs of Board and Committee meetings and of preparing statutory accounts and satisfying public accountability.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Office equipment	- 33% on reducing balance
Furniture, fixtures & fittings	- 33% on reducing balance
Computer equipment	- 33% on reducing balance

Investments

Fixed asset investments are valued at cost less provision for impairment, as these assets are not readily saleable and a reliable market value is not readily ascertainable.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

Provisions

Provisions are recognised when the charity has a present and legal or constructive obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Taxation

Coventry Panahghar Project, as a registered charity, is exempt from taxation on its income and gains falling within section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gain Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

Pension scheme

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

COVENTRY PANAHGHAR PROJECT
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

2. VOLUNTARY INCOME

	2022	2021
	£	£
Donations & gift aid	<u>21,801</u>	<u>9,407</u>

3. INCOME FROM SUBSIDIARY TRADING ACTIVITIES

Coventry Panahghar Project owns Panahghar Safe House Limited (A Company Limited by Guarantee). The results for the year, as extracted from the audited financial statements are summarised below:

	2022	2021
	£	£
Turnover & other income	<u>-</u>	<u>-</u>
Administrative expenses including gift aid	<u>6,797</u>	<u>8,152</u>
Retained profit/(loss)	<u>(6,797)</u>	<u>(8,152)</u>
Net current assets and shareholders fund	<u>(40,060)</u>	<u>(33,263)</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

4. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>5</u>	<u>838</u>

Interest received of £5 (2021: £838) includes interest received by Panahghar Safe House of £NIL (2021: £NIL)

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Rent receivable	Sheltered supported accommodation	675,279	478,042
Grant Income	Sheltered supported accommodation	848,669	838,803
Grants	Community support services	4,915	-
		<u>1,528,863</u>	<u>1,316,845</u>

6. COSTS OF FUNDRAISING CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs including pensions	-	-
Telephone, fax & internet	-	-
Printing, postage & stationery	54	-
Insurance	2,805	2,796
Legal & professional	2,442	3,515
Bank charges	121	59
Staff Training	-	-
	<u>5,422</u>	<u>6,370</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 9)	Support costs (See note 10)	Totals
	£	£	£
Community support services	429,442	213,606	643,048
Sheltered supported accommodation	<u>745,641</u>	<u>52,331</u>	<u>797,972</u>
	<u>1,175,083</u>	<u>265,937</u>	<u>1,441,020</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	578,058	425,190
Other operating leases	281,518	171,503
Rates and water	29,965	21,059
Insurance	50,607	39,068
Light and heat	51,301	31,853
Telephone	21,748	17,094
Postage and stationery	4,675	2,196
Events & seminars	3,416	-
Sundries	5,576	1,522
Repair & maintenance	64,320	58,979
Cleaning & decorating	37,614	95,552
Travel & subsistence	2,356	2,778
Tv & entertainment	3,141	2,962
Training costs	9,223	2,865
Professional fees	11,020	-
Security	20,545	-
	<u>1,175,083</u>	<u>872,621</u>

9. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Community support services	191,255	14,785	7,566	213,606
Sheltered supported accommodation	<u>25,899</u>	<u>286</u>	<u>26,146</u>	<u>52,331</u>
	<u>217,154</u>	<u>15,071</u>	<u>33,712</u>	<u>265,937</u>

Support costs, included in the above, are as follows:

	2022	2021
	Total activities	Total activities
	£	£
Community support services	145,165	32,029
Sheltered supported accommodation	6,895	5,158
	11,871	752
Wages	-	-
Social security	4,471	8,501
Pensions	3,374	-
Rates and water	7,167	1,809
Insurance	907	36
Light and heat	-	8,329
Telephone	-	2,156
Postage and stationery	3,813	25,183
Sundries	4,750	772
Travelling & subsistence	-	1,375
Computer costs	12,176	14,785
Bank charges	286	6,895
Auditors' remuneration (Group)	1,375	8,985
Depreciation of tangible fixed assets	14,785	13,967
Accountancy	33	-
Legal and professional fees	<u>7,533</u>	<u>17,909</u>
	<u>213,606</u>	<u>52,331</u>
	<u>265,937</u>	<u>121,609</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES
CHARITY**

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME			
Donations and legacies	9,407	-	9,407
Charitable activities			
Sheltered supported accommodation	504,190	812,655	1,316,845
Investment income	<u>839</u>	<u>(1)</u>	<u>838</u>
Total	514,436	812,654	1,327,090
EXPENDITURE			
Charitable activities			
Community support services	406,656	-	406,656
Sheltered supported accommodation	-	585,792	585,792
Total	<u>406,656</u>	<u>585,792</u>	<u>992,448</u>
NET INCOME/(EXPENDITURE)	107,780	226,862	334,642
RECONCILIATION OF FUNDS			
Total funds brought forward	701,950	110,307	812,257
TOTAL FUNDS CARRIED FORWARD	<u>809,730</u>	<u>337,169</u>	<u>1,146,899</u>

11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

12. STAFF COSTS

Total staff costs for the year for Coventry Panahghar Project and Panahghar Safe House Ltd were as follows:

	GROUP		CHARITY	
	2022	2021	2022	2021
	£	£	£	£
Wages and salaries	678,963	420,864	678,963	420,684
Social security costs	50,470	32,330	50,470	32,330
Other pension costs	14,634	10,116	14,634	10,116
	<u>744,067</u>	<u>463,129</u>	<u>744,067</u>	<u>463,129</u>

The average monthly number of employees during the year was 21 (2020: 21) and there were no employees with emoluments exceeding £60,000 during the current or prior period.

13. TANGIBLE FIXED ASSETS
CHARITY

	Freehold property £	Office equipment £	Furniture, fixtures & fittings £	Computer equipment £	Totals £
COST					
At 1 April 2021	318,895	31,554	131,275	108,865	590,589
Additions	<u>-</u>	<u>9,907</u>	<u>10,229</u>	<u>-</u>	<u>20,136</u>
At 31 March 2022	<u>318,895</u>	<u>41,461</u>	<u>141,504</u>	<u>108,865</u>	<u>610,725</u>
DEPRECIATION					
At 1 April 2021	-	17,637	122,901	106,488	247,026
Charge for year	<u>-</u>	<u>7,862</u>	<u>6,139</u>	<u>784</u>	<u>14,785</u>
At 31 March 2022	<u>-</u>	<u>25,499</u>	<u>129,040</u>	<u>107,272</u>	<u>261,811</u>
NET BOOK VALUE					
At 31 March 2022	<u>318,895</u>	<u>15,962</u>	<u>12,464</u>	<u>1,593</u>	<u>348,914</u>
At 31 March 2021	<u>318,895</u>	<u>13,917</u>	<u>8,374</u>	<u>2,377</u>	<u>343,563</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2022	2021	2022	2021
	£	£	£	£
Trade debtors	87,240	96,249	87,240	96,249
Other debtors	217,879	65,552	215,915	65,063
Amounts owed by group undertakings	-	-	23,976	25,552
	<u>305,119</u>	<u>161,801</u>	<u>324,327</u>	<u>186,864</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2022	2021	2022	2021
	£	£	£	£
Taxation and social security	18,452	8,949	3,896	1,514
Accruals and deferred income	146,843	41,977	142,153	35,239
	<u>165,295</u>	<u>50,926</u>	<u>146,049</u>	<u>36,753</u>

16. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Fixed assets	348,914	-	348,914	343,563
Current assets	642,824	396,841	1,039,665	820,999
Current liabilities	<u>(165,295)</u>	<u>-</u>	<u>(165,295)</u>	<u>(50,926)</u>
	<u>826,443</u>	<u>396,841</u>	<u>1,223,284</u>	<u>1,113,636</u>

COVENTRY PANAHGHAR PROJECT
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

17. MOVEMENT IN GROUP FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
Coventry Panahghar Project-General funds	809,729	53,969	863,698
Panahghar Safe House Ltd- Trading subsidiary	<u>(33,263)</u>	<u>(3,992)</u>	<u>(37,255)</u>
Total Unrestricted funds	776,466	49,977	826,443
Restricted funds			
Coventry Panahghar Project-Designated funds	337,170	59,671	396,841
TOTAL FUNDS	<u>1,113,636</u>	<u>109,648</u>	<u>1,223,284</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Coventry Panahghar Project-General funds	701,998	(648,029)	53,969
Panahghar Safe House Ltd- Trading subsidiary	<u>-</u>	<u>(3,992)</u>	<u>(3,992)</u>
Total unrestricted funds	701,998	(652,021)	49,977
Restricted funds			
Coventry Panahghar Project-Designated funds	848,670	(788,999)	59,671
TOTAL FUNDS	<u>1,550,668</u>	<u>(1,441,020)</u>	<u>109,648</u>

18. COMMITMENTS

	GROUP		CHARITY	
	2022	2021	2022	2021
	£	£	£	£
At 31 March 2022, non-cancellable lease commitment for properties	31,348	31,348	31,348	31,348

Lease agreements are subject to three months' notice.

19. RELATED PARTY TRANSACTIONS

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.

Accounts



Panahghar/Panahghar Safehouse

Annual Report 2020 - 2021

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CHAIR AND INTERIM CEO's REPORT

Domestic Violence continues to see challenges and changes in 2020-2021 both nationally and locally at legislature, strategic and service level.

We have come through very tough times with Covid-19 and present our 2020-2021 Annual Report on behalf of the Management Committee and Board.

We have made some major changes within the organisation due to Covid-19. These were;

- implementation of our new case management system – Synthesis delivered by Lamplight,
- our new website was launched this year
- our new IT systems and equipment were implemented by Harry Shaw Business Computers.

We continue providing Community services in Coventry which have been funded by Coventry City Council, and refuge and community services in Leicester/Leicestershire which has been funded by Leicestershire County Council – Ministry of Housing, Communities and Local Government (MHCLG), which funded the HOPE Project in partnership with other local agencies within Leicester/Leicestershire. We also have been providing a male IDVA service to Solihull Council.

West Midlands Police and Crimes Commissioner's Office (WMPCC) have continued to fund our West Midlands Forced Marriage and Honour Based Abuse 24/7 helpline which we run in partnership with Roshni.

WMPCC have also been funding our Forced Marriage Honour Based Abuse community service – opening doors.

The Lloyd's Foundation have continued to fund us again this year.

During this pandemic year we were able to secure further funding from the MHCLG in the West Midlands in partnership with a number of other organisations. We also secured MHCLG funding in the East Midlands where we were able to set up a new 9 bedded refuge service.

We were able to secure extra Covid funding from Ministry of Justice (Moj) through WMPCC and East Midlands Police Commissioner's Office.

We also received very much needed funds from other charitable organisations. These include;

- ROSA
- Smallwood Trust
- Indigo
- Women's Aid (Comic Relief Funding)

During this period these funds were crucial and covered staffing roles and also the Indigo Trust funding helped us to fund 'No Recourse to Public Funds' cases and those that were destitute.

The National Lottery fund was detrimental during this year as this enabled us to purchase and change our IT system and system provider within Panahghar. We were able to change all our IT systems i.e. emails and security etc and purchase new laptops for all staff to enable them to work efficiently from home. This fund also covered some costs for Panahghar's 24/7 helpline.

We continue to work collaboratively with other service providers within the cities and have good working relationships, for example; Police, Social Care, MARACS, Health Service, other voluntary organisations within the cities, Local & National Organisations. We are activists in promoting BAME women's support and services within the wider regional and national platforms. We pride ourselves in being leading practitioners in the field and always endeavour to represent BAME women and their concerns. We have seen a rise in our referrals over the year and this highlights the importance of specialised BAME organisations like ourselves. We would like to recognise the extra help and support from Imkaan, which has been detrimental in advocating to government on our behalf and supporting our staff team.

We would like to thank all our partners across the regions in supporting us during this difficult year, collectively our services have supported many high risk vulnerable women and their children in accommodation and community services to access support.

Our staff team have been absolutely outstanding in adapting to the new way of working around Covid, where they have had to learn new ways of working, with laptops and working from home. They have still been providing a high quality service and have been more than accommodating in adapting to help and support the service users coming to us. We would like to acknowledge their hard work and commitment and thank them for their continued work and dedication.

At the end of March 2021, we saw the Covid-19 pandemic is still continuing and we feel that this is going to be the new way of life going forward. We have had to adapt very quickly under pressured circumstances, to review our safety procedures and emergency responses for staff and service users. This was to ensure minimal disruption yet optimal care. It will be a challenge that will need constant review as the pandemic consequences unfold.

Finally, many thanks to our fellow Committee and Board Members for their hard work, support and dedicated commitment as always.

Samia Laats
Chair

Sandra Manak
Interim Chief Executive Officer

TREASURER'S REPORT

The Accounts have been audited and presented by Armstrongs – Chartered Accountants & Statutory Auditors.

This year our income was £1,327,090 and our expenditure has been £1,00,600. We are pleased to inform that we made a surplus of £326,490 during this financial year 2020 - 2021.

Many Thanks to all staff at Panahghar for working hard and collaboratively. Due to Covid-19 we have received extra funding to enhance our services and this has really helped to support our staff and services. We have had successful funding bids, where we have carefully monitored expenditure, to make further savings wherever possible. We have been optimising Housing Benefit payments and adopted a good reserves policy.

The occupancy level for 2020-2021 has been at 96% around the same as last year (2019 – 2020 – 95%) early indications show that in the struggle to maximise income due to cuts that more and more accommodation providers are holding on to referrals rather than signposting on.

We were able to secure funding from the following funders for this year;

Coventry City Council	MHCLG	Leicestershire County Council
OPCC Leicester	WMPCC	Leicester City Council
National Lottery Fund	ROSA Fund	Women's Aid (Comic Relief)
Smallwood Trust	Lloyd's Foundation	Indigo Trust

Panahghar's commitment to quality and the environment are borne out in the certification achieved for ISO 9001 and ISO 14001. We successfully passed our audit for re-certification in January 2020 for the year ahead. In January 2021, we successfully passed our ISO 9001 and ISO 14001.

During this year we attained our Imkaan Accredited Quality Standards 2020 which has been hard work and a great achievement.

We would like to thank service users, staff and their families and all those who have donated anonymously who have donated to Panahghar throughout the year.

We would also like to thank the following people/organisations for helping us with donations during the year;

West Midlands Police Coventry	Red Cross	Tesco FareShare
Buddy Bag Foundation	Human Aid	Midland Langar Seva Society
Morrisons Foundation	Langar Aid	Christian Church Donations
Enterprise Rent a Car	Food Bank	Active Wellbeing Society
Midland Kshattri Taank	Peepul Centre	Peace Centre
Zakat Foundation	Baby Basics	Salvation Army
Mezmin Malida Charity	F Sheil	A Reed

M Desai

A Patel

Personally, I would also like to thank professionals and agencies that work with us on a continued basis to ensure the smooth running of our services.

Finally, I would like to thank our Finance Officer, all staff at Panahghar, the Management Committee and Board for their support.

Amerdip Samra
Treasure

PANAHGHAR SERVICES

Panahghar is a specialist BAME by and for service and a charitable organisation within a framework that acknowledges the gendered nature of domestic abuse. We aim to address issues of violence against women and their children, which are embedded in the historical and cultural inequalities of the status of women in society. Panahghar, promotes equality and diversity, accepting and respecting people from different backgrounds.

We believe that no one should live a life of violence and abuse. We support women and children to escape from violence and rebuild their lives and overcome different forms of abuse, such as honour based abuse, forced marriage, modern slavery and female genital mutilation. Our specialist services include providing women a safe and confidential place, offering emotional and practical support such as advocating on their behalf to agencies. Included within our practical work is a commitment to empower victims to explore and understand their experiences and the effects of domestic abuse on them and their children, with a perspective of building their resilience, confidence and self-esteem. Our support is mainly for women and children, but we do also provide separate male victims support service. Panahghar prides itself with a friendly, compassionate, culturally diverse team of hard working and dedicated staff that speak different languages. During this year, our staff have spoken 28 different languages and dialects.

Panahghar provides:



STATISTICS

Panahghar (April 2020 – March 2021)

Referral Figures

Total number of referrals into Panahghar – 649
Number of referrals in West Midlands – 368
Number of referrals in East Midlands – 281
Number of HBA/FM/FGM cases - 327

Language Support

Number of SU's needing language support
– 388

Number of languages we cover – 28

Helpline Figures

Number of Panahghar
Helpline calls received – 16,321

Refuge Figures

Number of women supported in Refuge -
105

Number of children supported in refuge –

NRPF

Number of NRPF women supported - 142

ACKNOWLEDGEMENTS

We are all so passionate about the work we do, the biggest reward being that we provide support to allow someone to live free from violence. Panahghar aims to provide access to support and services that provide a holistic service to BAME victims, raising their aspirations, to realise their dreams and live the lives they want.

We wouldn't be able to offer that support without the amazing support staff team we have and the organisations and people that we work with. For their hard work and long hours, are what make the organisation function. Panahghar wishes to thank you all and those who work with and for, the organisation. We are extremely thankful to our Funders and Board/Committee members because without your continued investment in Panahghar, again nothing is possible.

Armstrongs Accountancy

Baby Basics

British Heart Foundation

British Red Cross

Buddy Bag Foundation

Burton and Burton Solicitors

Bushra Ali Solicitors

Charity Box

Citizens Advice Bureau

Citizen Housing

City College

Commissioner's Office

Coventry City Council

Coventry Law Centre

Coventry Haven Women's Aid

CRASAC

Crisis Skylight

Crystal Laws

Dodds Solicitors

Doug Harrington

Duncan and Lewis

Early Help

F Sheehan

F Sheil

Family Hubs

Food Bank

Harry Shaw Business Computers

Health Visitors Team

Homemakers

Housing Benefits Team

Housing Options

Human Aid

IAPT

Imkaan

Indigo

Irvine Commercial Insurance

Kundert and Co Solicitors

Leicester, Leicestershire & Rutland

Councils

Lamplight

Langar Aid

Leicester/Leicestershire Women's Aid

LGBT Service (Birmingham)

Lloyds Foundation

LPT

Matrix Capital

Mander Hadley Solicitors

Mandy

MES Security

Mezmin Malida Charity

Midland Langar Seva Society

Morrisons

National Women's Aid Federation

New Dawn New Day

NHS – mental health services, GPs, etc

Orbit Housing

P3 Team

Peace Centre

Peninsula

Peepul Centre

Police Public Protection Unit

Police Stalking & Harassment Team

Project 360

Public Health

Relate Coventry & Warwickshire

Refuge & Migrant Centre

Rosa Trust

Roshni

Salvation Army
Sikh Your Mind
Smallwood Trust
Social Care Leicester
Social Care Coventry
Schools – Safeguarding Teams
SWAN
Tesco

Toys on the Table
Turning Point
UAVA
Valley House
Voluntary Action Leicester
Voluntary Action Coventry
West Midlands Police Crime
Zakaat Foundation

A big thank you to our Management Committee for their continued dedication and hard work.

Samia Laats
Amerdip Samra
Rajinder K Gill
Charanjeet Kaur
Sukwinder Kaur

A big thank you also to our Board of Directors of Panahghar Safe House Ltd for their continued hard work and commitment.

Samia Laats
Amerdip Samra
Sobia Shaw
Sandra Manak

COVENTRY PANAHHGAR PROJECT



**SUPPORTING WOMEN AND CHILDREN AGAINST DOMESTIC
VIOLENCE**

**TRUSTEES' REPORT &
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2021**

REGISTERED CHARITY NUMBER: 1007676

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COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We provide range of direct and indirect services to Black Asian Minority Ethnic (BAME) communities their children and their families and primarily to Asian women and girls to alleviate all forms of violence, abuse and poverty on a local, national and international level.

The charity exists to promote the safety of women and children affected by domestic violence and all other forms of violence such sexual violence Honour Based Abuse (HBA), forced marriage, Female Genital Mutilation (FGM) human trafficking by:

- Offering safe emergency temporary accommodation.
- Offering appropriate and accessible support services.
- Communicating the message that domestic violence and violence in all its forms is unacceptable and Promoting and providing action to prevent it.
- Promoting policy and best practice that respond to women, girls and children's safety, well-being and needs.

Panahghar Safe House Limited (PSHL) was set up with a view to managing government contracts on behalf of the charity to provide a clear audit trail to the funders. As part of Panahghar's strategy to sustain services the management committee agreed that funds will be used to support these contracts.

Significant activities and public benefit

The charity believes that violence and domestic violence is a violation of human rights and works to ensure that women, girls (VAWG) and children have the right to live free from violence, abuse and fear.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing charity's aims and objectives and in planning future activities. The trustees have also considered how planned activities will contribute to the aims and objectives of the charity.

In pursuit of its aims for public benefit, our services benefit the public through the following initiatives:

- To provide safe, secure temporary accommodation and counselling support service to women, girls and children.
- To provide advice, information and advocacy to victims and survivors of violence and abuse.
- To raise awareness of the issues which are faced by victims and survivors of violence and abuse.
- To ensure victims and survivors of violence and abuse obtain the legal and statutory benefits and redress to which they are entitled.
- To ensure appropriate support and play opportunities for children and a safe environment for children to live and recover from the effects of violence and abuse.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year has been challenging with COVID - 19. The charity has continued to provide services in these difficult and uncertain times.

We have made some major changes within the organisation due to Covid-19. These were;

- implementation of our new case management system – Synthesis delivered by Lamplight,
- our new website was launched this year
- our new IT systems and equipment were implemented by Harry Shaw Business Computers.

We continue providing Community services in Coventry which have been funded by Coventry City Council, and refuge and community services in Leicester/Leicestershire which has been funded by Leicestershire County Council – Ministry of Housing, Communities and Local Government (MHCLG), which funded the HOPE Project in partnership with other local agencies within Leicester/Leicestershire. We also have been providing a male IDVA service to Solihull Council.

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We also received very much needed funds from other charitable organisations. These include;

- ROSA
- Smallwood Trust
- Indigo
- Women's Aid (Comic Relief Funding)

During this period these funds were crucial and covered staffing roles and also the Indigo Trust funding helped us to fund 'No Recourse to Public Funds' cases and those that were destitute.

The National Lottery fund was detrimental during this year as this enabled us to purchase and change our IT system and system provider within Panahghar. We were able to change all our IT systems i.e. emails and security etc and purchase new laptops for all staff to enable them to work efficiently from home. This fund also covered some costs for Panahghar's 24/7 helpline.

We continue to work collaboratively with other service providers within the cities and have good working relationships, for example, Police, Social Care, MARACS, Health Service, other voluntary organisations within the cities, Local & National Organisations. We are activists in promoting BAME women's support and services within the wider regional and national platforms. We pride ourselves in being leading practitioners in the field and always endeavour to represent BAME women and their concerns. We have seen a rise in our referrals over the year and this highlights the importance of specialised BAME organisations like ourselves. We would like to recognise the extra help and support from Imkaan, which has been detrimental in advocating to government on our behalf and supporting our staff team.

We would like to thank all our partners across the regions in supporting us during this difficult year, collectively our services have supported many high-risk vulnerable women and their children in accommodation and community services to access support.

Our staff team have been absolutely outstanding in adapting to the new way of working around Covid, where they have had to learn new ways of working, with laptops and working from home. They have still been providing a high quality

COVENTRY PANAHHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities - Continued

service and have been more than accommodating in adapting to help and support the service users coming to us. We would like to acknowledge their hard work and commitment and thank them for their continued work and dedication.

At the end of March 2021, we saw the Covid-19 pandemic is still continuing and we feel that this is going to be the new way of life going forward. We have had to adapt very quickly under pressured circumstances, to review our safety procedures and emergency responses for staff and service users. This was to ensure minimal disruption yet optimal care. It will be a challenge that will need constant review as the pandemic consequences unfold.

We have continued with our annual review of utilities and communications spend and took advantage of switching suppliers.

FINANCIAL REVIEW

Reserves policy

The trustees keep the charity's reserves under review. Due to the changes in economic climate the trustees agreed to invest free reserves in reconfiguring current services and to fund improvements and development of projects to support the long-term sustainability. Trustees will also ensure that reserve levels are at a level to provide some protection to the organisation and its charitable programmes. This plan seeks to limit any risk arising in the event of a downturn in some of the Charity's various sources of income or an unexpected need for additional expenditures.

The Charity Commission defines reserves as 'that part of the charity's funds which can be made available to spend for any or all of the charity's purposes once it has met its commitments and covered other planned expenditure. The Trustees are aware of the general legal duty to apply charitable funds within a reasonable time of receiving them.

Therefore, to justify the holding of reserves the charity needs a reserves policy which is based on a realistic assessment of the required reserves.

Income from restricted funds (income which must be applied to the purposes specified under the terms of the agreement or contract for which they were given), cannot be set aside for use in line with the reserves policy as any unused funds must be returned, carried forward or applied in line with the funding agencies requirements.

Unrestricted funds (money generated as a result of fees and charges, or interest on monies invested), is expendable at the discretion of the Trustees in furthering the objects of the charity.

The board of trustees has identified that minimum level of unrestricted funds should be set to counter balance trading uncertainty and provide a base level for stability. A target level of unrestricted funds has been set to allow for growth and for the charity to take advantage of strategic opportunities for the future growth.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Reserves policy - Continued

The current level of unrestricted funds should be set as follows:

Minimum level

Three months operating costs plus an additional fund to cover redundancy costs for all staff plus legal cost associated with winding up.

Target level

Six months operating costs plus an additional fund to cover redundancy costs for all staff plus legal costs associated with winding up.

The Board of Trustees has approved Coventry Panahghar Project's reserves policy and identified the following reasons to hold reserves:

- To provide financial stability to enable us to continue to achieve its objective during challenging trading periods.
- To allow us to take advantage of strategic development opportunities and plan for future growth.
- To enable us to make investment decisions in accordance with the investment policy and enable us to consider opportunistic investments which may not be within strategic plan.

The total net incoming resources for the year amounted to £326,490 (2020 - £41,086) including a loss of £8,152 incurred by PSHL- subsidiary. The net surplus for the year excluding restricted funds was £99,627.

Investment policy and objectives

The trustees have agreed an investment policy to ensure that the charity maximises its return on investment. The policy seeks to mitigate risk in the knowledge of the current economic climate. This policy is reviewed annually.

Funds may only be invested in financial institutions previously approved by the trustees. Any new financial institution submitted to the trustees' approval must be a recognised financial institution that has first class reputation and is authorised and supervised by the Bank of England or the Building Society Commission. Only Institutions with the highest credit rating will be considered.

FUTURE DEVELOPMENTS

The trustees decide on capacity building, ensuring the sustainability of current provision; maintenance and improvements to our buildings, developing services and programmes; making improvements and having contingency plans in accordance with its Business Plan which is reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Management and organisational structure

The Management Committee of the charity are its trustees. They are supported by a management team lead by Ms Sobia Shaw the Chief Executive, who is currently off on long term sick leave. In her absence the charity are being temporarily lead by Sandra Manak – Interim Chief Executive. Trustees are all from diverse backgrounds and bring with them appropriate knowledge, skills and experiences. The board of trustees are responsible for the overall direction of the charity's operations, its compliance with legislative requirements and ensuring the financial stability.

The trustees aim to meet bi monthly six times a year to review and approve strategic and operational recommendations from the senior management.

COVENTRY PANAHHGAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, appointment and induction of new trustees

New trustees are recruited as a result of retirement, resignation, or death of a member of the Board. Expressions of interest are invited in writing to the Management Committee, stating relevant work or life experiences. Potential trustees are invited to an information day by the Interim CEO and then to meet with all or some of the trustees at an informal meeting.

Those remain interested will then be invited to attend a Management Meeting after which a vote will be taken regarding their appointment. Upon appointment trustees are invited to meet a senior member of staff for an induction and are given the opportunity to attend relevant training events and meetings.

Organisational structure

The Management Committee of the charity are its trustees for the purposes of charity Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1007676

Principal address
3 St Margaret Road
Stoke
Coventry
West Midlands
CV1 2BT

www.safehouse.org.uk

Trustees

Mrs Amerdip Samra
Ms Samia Laats
Ms Sukwinder Kaur
Ms Rajinder Gill
Ms Charanjeet Kensey

Treasurer
Chair
Appointed 06.04.2020

Auditors

Armstrongs Accountancy Ltd
Chartered Accountants and Statutory Auditor
1&2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

Bankers

Barclays Bank
25 High Street
Coventry
CV1 5QZ

Administration

Ms Sobia Shaw	Chief Executive Officer
Mrs Sandra Manak	Interim Chief Executive Officer

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Related parties

The Charity controls Panahghar Safe House Limited (PSHL) and Management Committee appoints the Directors of the Company. There are clear structures and processes of communication between the Company and Charity. The Company hold Board Meetings four times a year and report back to the Management Committee.

PSHL is a Company Limited by Guarantee and to share the charitable objective as Coventry Panahghar Project. The principal activities of the Company are:

- To address all forms of violence, abuse, distress and maltreatment from spouses, family, communities and/or structures - to promote humanitarian, environmental, educational, developmental, the relief of poverty and encourage economic and social well-being amongst vulnerable groups, primarily but not exclusively, women and children from Black Asian Minority Ethnic and Refugee backgrounds, locally, nationally, and internationally;
- To establish, organise, manage, facilitate and/or provide assistance, support, advocacy, legal work, information and advice, primarily in the pursuance of physical and emotional well-being and independence through encouraging self-help, social, educational, economic and recreational pursuits, projects, programmes services and initiatives, with a view to increasing service users' social capital, enabling them to access other agencies, networks, individuals and resources for their long-term sustainability and advancement;
- To raise public awareness by collaborating with voluntary organisations, local authorities, local residents' groups, communities and local organisations in a common effort to provide services enabling individuals to move forward with their lives

The Company has charitable purposes and exists to promote the safety of women children and men affected by all forms of violence and abuse

- Offering safe temporary accommodation
- Offering appropriate support services
- Communicating the message that violence and domestic violence and abuse is unacceptable and promoting action to prevent it.
- Promoting policy and best practice that respond to women men and children's needs.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

GOING CONCERN

The trustees have considered the reserves policy above and the working capital requirements for the period of 12 months from the date of this report and have reasonable expectation that the charity has adequate resources to continue its operations for the foreseeable future. Accordingly, the trustees continue to adopt going concern basis for the preparation of the annual report and accounts.

COVENTRY PANAHGHAR PROJECT

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

TRUSTEES RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Report and the 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, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures 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 which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed (Governing document). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25/1/22..... and signed on its behalf by:

A K Samra
Mrs Amerdip Samra - Trustee

Independent auditor's report to the trustees of Coventry Panahghar Project

Report on the audit of financial statements

Opinion

We have audited the financial statements of Coventry Panahghar Project (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet 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 (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state in an auditors' 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report.

Independence

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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all the future events or conditions can be predicted, this statement is not a guarantee as to the Charity's ability to continue as going concern.

Reporting on 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 Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, 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.

Independent auditor's report to the trustees of Coventry Panahghar Project

Responsibilities for the financial statements and the audit

Responsibilities of the trustees for the financial statements

As explained more fully in the Trustees Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees 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.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the regulations made under section 154 of that Act.

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 Independent Auditors' 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.

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

Use of this report

This report is made solely to the charity's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Other matters on which we are required to report

Charities Act 2011 exception reporting

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Armstrongs Accountancy Ltd
Chartered Accountants and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1&2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

Date: 28/1/2022

COVENTRY PANAHGHAR PROJECT
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

		Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME	Notes				
Voluntary income	2	9,407	-	9,407	465
Activities for raising funds	3	-	-	-	34,286
Income from charitable activities	6				
Sheltered supported accommodation		504,190	812,655	1,316,845	757,629
Investment income	5	838	-	838	1,109
Total income		514,435	812,655	1,327,090	793,489
EXPENDITURE					
Costs of raising funds					
Fundraising charitable trading	7	6,370	-	6,370	35,059
Expenditure on charitable activities	8				
Community support services		406,656	-	406,656	355,999
Sheltered supported accommodation		1,782	585,792	587,574	361,345
Total expenditure		414,808	585,792	1,000,600	752,403
NET INCOME/(EXPENDITURE)		99,627	226,863	326,490	41,086
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		99,627	226,863	326,490	41,086
RECONCILIATION OF FUNDS					
Total funds brought forward		676,839	110,307	787,146	746,060
TOTAL FUNDS CARRIED FORWARD		<u>776,466</u>	<u>337,170</u>	<u>1,113,636</u>	<u>787,146</u>

All incoming resources and resources expended derived from continuing activities.

All gains and losses recognised in the year are included in the Statement of Financial Activities.

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

COVENTRY PANAHGHAR PROJECT

BALANCE SHEETS
AT 31 MARCH 2021

	Note	2021 Group £	2021 Charity £	2020 Group £	2020 Charity £
FIXED ASSETS					
Tangible assets	14	343,563	343,563	324,416	324,416
		<u>343,563</u>	<u>343,563</u>	<u>324,416</u>	<u>324,416</u>
CURRENT ASSETS					
Debtors: amounts falling due within one year	15	161,801	186,864	134,362	143,448
Cash at Bank and in hand		659,198	653,225	411,043	410,320
		<u>820,999</u>	<u>840,089</u>	<u>545,405</u>	<u>553,768</u>
CREDITORS: Amounts falling due within one year	16	(50,926)	(36,753)	(82,675)	(65,927)
		<u>770,073</u>	<u>803,336</u>	<u>462,730</u>	<u>487,841</u>
NET CURRENT ASSETS					
		<u>770,073</u>	<u>803,336</u>	<u>462,730</u>	<u>487,841</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,113,636	1,146,899	787,146	812,257
		<u>1,113,636</u>	<u>1,146,899</u>	<u>787,146</u>	<u>812,257</u>
NET ASSETS					
		<u>1,113,636</u>	<u>1,146,899</u>	<u>787,146</u>	<u>812,257</u>
FUNDS					
Restricted funds	18	337,170	337,170	110,307	110,307
Unrestricted funds		776,466	809,729	676,839	701,950
		<u>1,113,636</u>	<u>1,146,899</u>	<u>787,146</u>	<u>812,257</u>
TOTAL FUNDS					
		<u>1,113,636</u>	<u>1,146,899</u>	<u>787,146</u>	<u>812,257</u>

The financial statements were approved by the Board of Trustees on 28/1/22 and were signed on its behalf by:

AKSamra
Mrs Amerdip Samra
Trustee

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

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES

General information and basis of preparation

Coventry Panahghar project is a registered charity. The principal place of business is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are provided on page 1.

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity has taken advantage of the exemptions permitted and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The financial statements 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 are sufficient with the level of reserves for the charity to be able to continue as a going concern.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of consolidation

These financial statements consolidate the results, assets and liabilities of the Coventry Panahghar Project and its wholly owned subsidiary Panahghar Safe House Limited on a line by line basis. No separate Statement of Financial Activities or Income & Expenditure Account is presented for the Charity. The charity has gross income of £1,327,090 [2020: £759,196] and net incoming resources of £334,642 [2020 £43,897].

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2021**

ACCOUNTING POLICIES- Continued

Fund accounting

Unrestricted funds consist of funds which the charity may use for general purposes at the Trustees' discretion; this includes designated funds which are designated for specific purposes.

Restricted funds represent income contributions which are allocated to a particular purpose in accordance with the donor's wishes.

All investment income, gains and losses are allocated to appropriate funds.

Resourced expanded

All the expenditure is accounted for on accrual basis. Liabilities are recognised as resources expanded as soon as there is a legal constructive obligation committing the charity to the expenditure.

Overheads and other costs not directly attributable to particular functional activity categories are apportioned over the relevant categories on the basis of management estimates of the amount attributable to that activity in the year either by reference to staff time or space occupied, as appropriate.

Governance costs are those incurred in connection with administration, strategic planning for the future, external audit and all the costs of complying with constitutional and statutory requirements, such as the costs of Board and Committee meetings and of preparing statutory accounts and satisfying public accountability.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Office equipment	- 33% on reducing balance
Furniture, fixtures & fittings	- 33% on reducing balance
Computer equipment	- 33% on reducing balance

Investments

Fixed asset investments are valued at cost less provision for impairment, as these assets are not readily saleable and a reliable market value is not readily ascertainable.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

Provisions

Provisions are recognised when the charity has a present and legal or constructive obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Taxation

Coventry Panahghar Project, as a registered charity, is exempt from taxation on its income and gains falling within section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gain Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

Pension scheme

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. VOLUNTARY INCOME

	2021	2020
	£	£
Donations & gift aid	<u>9,407</u>	<u>465</u>

3. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Safe and Supported Partnership Ltd	<u>-</u>	<u>34,286</u>

4. INCOME FROM SUBSIDIARY TRADING ACTIVITIES

Coventry Panahghar Project owns Panahghar Safe House Limited (A Company Limited by Guarantee). The results for the year, as extracted from the audited financial statements are summarised below:

	2021	2020
	£	£
Turnover & other income	<u>-</u>	<u>34,293</u>
Administrative expenses including gift aid	<u>8,152</u>	<u>37,104</u>
Retained profit/(loss)	<u>(8,152)</u>	<u>(2,811)</u>
Net current assets and shareholders fund	<u>(33,263)</u>	<u>(25,111)</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

5. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>838</u>	<u>1,109</u>

Interest received of £838 (2020: £1,109) includes interest received by Panahghar Safe House of £NIL (2020: £7)

6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Rent receivable	Sheltered supported accommodation	478,042	402,642
Grant Income	Sheltered supported accommodation	838,803	354,987
		<u>1,316,845</u>	<u>757,629</u>

7. COSTS OF FUNDRAISING CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs including pensions	-	23,225
Telephone, fax & internet	-	722
Printing, postage & stationery	-	104
Insurance	2,796	8,354
Legal & professional	3,515	2,532
Bank charges	59	122
Staff Training	-	-
	<u>6,370</u>	<u>35,059</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 9)	Support costs (See note 10)	Totals
	£	£	£
Community support services	362,659	43,997	406,656
Sheltered supported accommodation	<u>509,962</u>	<u>77,612</u>	<u>587,574</u>
	<u>872,621</u>	<u>121,609</u>	<u>994,230</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	425,190	307,847
Other operating leases	171,503	157,922
Rates and water	21,059	25,507
Insurance	39,068	18,507
Light and heat	31,853	30,893
Telephone	17,094	15,004
Postage and stationery	2,196	3,190
Sundries	1,522	1,914
Repair & maintenance	58,979	51,454
Cleaning & decorating	95,552	5,420
Travel & subsistence	2,778	13,842
Motor expenses	-	151
TV & entertainment	2,962	2,960
Training costs	2,865	2,973
	<u>872,621</u>	<u>637,584</u>

10. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Community support services	24,839	12,691	6,467	43,997
Sheltered supported accommodation	59,114	231	18,267	77,612
	<u>83,953</u>	<u>12,922</u>	<u>24,734</u>	<u>121,609</u>

Support costs, included in the above, are as follows:

	Community support services £	Sheltered supported accommodation £	2021 Total activities £	2020 Total activities £
Wages	6,879	25,150	32,029	29,884
Social security	5,158	-	5,158	4,625
Pensions	-	752	752	1,254
Insurance	3,219	5,282	8,501	1,337
Telephone	1,528	281	1,809	1,189
Computer Costs	655	24,528	25,183	9,954
Postage and stationery	-	36	36	2,501
Sundries	5,257	3,072	8,329	7,996
Travelling & subsistence	2,143	13	2,156	1,297
Depreciation of tangible fixed assets	12,150	-	12,150	2,720
Bank charges	541	231	772	849
Auditors' remuneration (Group)	-	1,782	1,782	2,045
Accountancy	5,475	3,510	8,985	4,960
Legal and professional fees	992	12,975	13,967	9,149
	<u>43,997</u>	<u>77,612</u>	<u>121,609</u>	<u>79,760</u>

COVENTRY PANAHHGAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES
CHARITY**

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME			
Donations and legacies	465	-	465
Charitable activities			
Sheltered supported accommodation	406,461	351,168	757,629
Investment income	1,102	-	1,102
Total	408,028	351,168	759,196
EXPENDITURE			
Charitable activities			
Community support services	355,999	-	355,999
Sheltered supported accommodation	4,960	354,340	359,300
Total	360,959	354,340	715,299
NET INCOME/(EXPENDITURE)	47,069	(3,172)	43,897
RECONCILIATION OF FUNDS			
Total funds brought forward	654,881	113,479	768,360
TOTAL FUNDS CARRIED FORWARD	<u>701,950</u>	<u>110,307</u>	<u>812,257</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' Expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. STAFF COSTS

Total staff costs for the year for Coventry Panahghar Project and Panahghar Safe House Ltd were as follows:

	GROUP		CHARITY	
	2021	2020	2021	2020
	£	£	£	£
Wages and salaries	420,684	333,931	420,684	310,988
Social security costs	32,330	23,864	32,330	23,793
Other pension costs	10,116	9,040	10,116	8,829
	<u>463,129</u>	<u>366,835</u>	<u>463,129</u>	<u>343,610</u>

The average monthly number of employees during the year was 21 (18:2020) and there were no employees with emoluments exceeding £60,000 during the period.

14. TANGIBLE FIXED ASSETS
CHARITY

	Freehold property £	Office equipment £	Furniture, fixtures & fittings £	Computer equipment £	Totals £
COST					
At 1 April 2020	318,895	10,863	120,669	108,865	559,292
Additions	<u>-</u>	<u>20,691</u>	<u>10,606</u>	<u>-</u>	<u>31,297</u>
At 31 March 2021	<u>318,895</u>	<u>31,554</u>	<u>131,275</u>	<u>108,865</u>	<u>590,589</u>
DEPRECIATION					
At 1 April 2020	-	10,782	118,777	105,317	234,876
Charge for year	<u>-</u>	<u>6,855</u>	<u>4,124</u>	<u>1,171</u>	<u>12,150</u>
At 31 March 2021	<u>-</u>	<u>17,637</u>	<u>122,901</u>	<u>106,488</u>	<u>247,026</u>
NET BOOK VALUE					
At 31 March 2021	<u>318,895</u>	<u>13,917</u>	<u>8,374</u>	<u>2,377</u>	<u>343,563</u>
At 31 March 2020	<u>318,895</u>	<u>81</u>	<u>1,892</u>	<u>3,548</u>	<u>324,416</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2021	2020	2021	2020
	£	£	£	£
Trade debtors	96,249	62,660	96,249	62,660
Other debtors	65,552	71,702	65,063	71,495
Amounts owed by group undertakings	-	-	25,552	9,293
	<u>161,801</u>	<u>134,362</u>	<u>186,864</u>	<u>143,448</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2021	2020	2021	2020
	£	£	£	£
Taxation and social security	8,949	9,088	1,514	2,028
Accruals and deferred income	41,977	73,587	35,239	63,899
	<u>50,926</u>	<u>82,675</u>	<u>36,753</u>	<u>65,927</u>

17. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	343,563	-	343,563	324,416
Current assets	483,829	337,170	820,999	545,405
Current liabilities	<u>(50,926)</u>	<u>-</u>	<u>(50,926)</u>	<u>(82,675)</u>
	<u>776,466</u>	<u>337,170</u>	<u>1,113,636</u>	<u>787,146</u>

COVENTRY PANAHGHAR PROJECT

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

18. MOVEMENT IN GROUP FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
Coventry Panahghar Project-General funds	701,950	107,779	809,729
Panahghar Safe House Ltd- Trading subsidiary	(25,111)	(8,152)	(33,263)
Total Unrestricted funds	676,839	99,627	776,466
Restricted funds			
Coventry Panahghar Project-Designated funds	110,307	226,863	337,170
TOTAL FUNDS	<u>787,146</u>	<u>326,490</u>	<u>1,113,636</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Coventry Panahghar Project-General funds	514,435	(406,656)	107,779
Panahghar Safe House Ltd- Trading subsidiary	-	(8,152)	(8,152)
Total unrestricted funds	514,435	(414,808)	99,627
Restricted funds			
Coventry Panahghar Project-Designated funds	812,655	(585,792)	226,863
TOTAL FUNDS	<u>1,327,090</u>	<u>(1,000,600)</u>	<u>326,490</u>

19. COMMITMENTS

	GROUP		CHARITY	
	2021	2020	2021	2020
	£	£	£	£
At 31 March 2021, non-cancellable lease commitment for properties	31,348	31,348	31,348	31,348

Lease agreements are subject to three months' notice.

20. RELATED PARTY TRANSACTIONS

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.