

HIMMAT LIMITED

England & Wales · Charity number 1059600

Details

Other names	HIMMAT
Status	Registered
Legal form	Charitable company
Company number	03277918
Registered	1996-12-04
Register	View on the Charity Commission register

Contact

Address	Himmat Limited Lower Ground Floor Raven Street Halifax West Yorkshire HX1 4NB
Phone	07801275674
Website	www.himmat.org

Activities

Objects: 1) TO PROMOTE THE BENEFIT OF YOUNG PERSONS LIVING IN WEST YORKSHIRE AND IN PARTICULAR BY PROVIDING COUNSELLING AND EDUCATION TO YOUNG ASIAN OFFENDERS AND ASSISTING IN THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE TIME OCCUPATIONS 2) TO PROMOTE OTHER SUCH CHARITABLE PURPOSES FOR YOUNG PERSONS LIVING IN WEST YORKSHIRE AS THE COMMITTEE MEMBERS MAY DETERMINE

Activities: Supporting young people, vulnerable adults, women, the elderly, those under-privileged and deprived within our community through education, sports, training and enrichment activities. Provision of activities to improve educational attainment, life chances, improving community engagement and cohesion.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** WEST YORKSHIRE
- Bradford City
- Calderdale
- Kirklees
- Leeds City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£76,509	£89,907	-	-
2024-03-31	£133,859	£288,916	-	-
2023-03-31	£360,591	£538,471	-	-
2022-03-31	£513,252	£579,621	£407,761	22
2021-03-31	£562,207	£485,759	£474,130	18

Trustees

Name	Role	Appointed
Aamina Khan		2024-10-10
Abu Bakar Dar		2024-10-24
Mohammed Yousaf		2022-12-13

HIMMAT LIMITED

England & Wales - Charity number 1059600

Accounts

HIMMAT LIMITED

(a company limited by guarantee)

REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

HIMMAT LIMITED

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HIMMAT LIMITED

TRUSTEES'/DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees (who are also directors of the charity for the purposes of the Companies Act) present their report and the independently examined financial statements for the year ended 31 March 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP), 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).

REFERENCE AND ADMINISTRATIVE INFORMATION

Charity number: 1059600
Company number: 03277918

Registered office: Lower Ground Floor, Raven Street
Halifax
West Yorkshire
HX1 4NB

Trustee Directors: Mohammed Zhabair Yousaf
Aamina Khan (appointed on: 10 October 2024)
Abu Bakar Dar (appointed on: 24 October 2024)
Sabir Hussain (resigned on: 10 June 2025)
Shabir Hussain (appointed on: 27 June 2024, and
resigned on: 10 June 2025)
Toyaba Ali (resigned on: 22 December 2024)
Faisal Shoukat (resigned on: 13 November 2024)
Hajra Ilyas (resigned on: 14 September 2024)
Waseem Mirza (resigned on: 14 September 2024)
Abdul Jabar (resigned on: 09 May 2024)

Key Management Team: Toyaba Ali (Projects Director)
Arshad Mahmood (Projects Manager)

Independent Examiner: Mohammad Ansari
Ansari & Co – Charity Accountants & Consultants
Birmingham
B28 8JG

Bankers: Barclays Bank
1 Churchill Place
London
E14 5HP

Solicitors: Birkett Long LLP
The Brampton
Newcastle-under-Lyme
ST5 0QW

HIMMAT LIMITED

TRUSTEES'/DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation, Himmat Limited, is a charitable company and is also registered as a charity. Whilst starting its work in 1991, the company was incorporated on 14 November 1996 (Company number 03277918) and established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. The charity was registered with the Charity Commission on 04 December 1996, with Charity number 1059600.

Recruitment and appointment of trustees

The Board of Trustees were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. List of current Trustees can be found on page 3 of this document.

Organisational structure

The Charity is principally based in West Yorkshire. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Projects Director, Projects Manager, employees and volunteers.

Trustees

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Pay and remuneration of senior staff

Levels of salary for staff are reviewed periodically.

Fundraising activities

The Charity had no significant fundraising activities to the public in the year but raised funds through grants received mainly through local Council partners or other funders.

Political Donations

No donations of monies or donated goods were made to any political parties or political campaigns in the year (2023-24: £NIL).

Related parties

During the year, the Charity has used the services of Unique Community Hub Ltd (UCH). Trustee, Toyaba Ali, was also a Trustee of UCH, during this time. Services invoiced by UCH to Himmat, for services provided by them, totalled £6,000 for the year (2023-24: £3,571). UCH also paid £11,000 during the year to Himmat for rent (2023-24: £1,423). No amount is outstanding, either way, at the year end.

Key risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:-

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy; and
- Implementation of procedures designed to minimise potential risk to the Charity should any such risks materialise.

The strategy will be reviewed regularly by the Trustees.

HIMMAT LIMITED

TRUSTEES'/DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES

The charity's objects for which the company/charity is established are:-

1. To promote the benefit of young persons living in West Yorkshire and in particular by providing counselling and education to young Asian offenders and assisting in the provision of facilities for recreation and other leisure time occupations in the interests of social welfare and with the object of improving the conditions of life; and
2. To promote other such charitable purposes for young persons living in West Yorkshire as the Committee members may determine.

The strategies employed to assist the organisation to meet these objectives include the following:-

- Developing and working in partnership with other agencies to secure and deliver the widest range of services available that best match the needs of the client groups.
- Providing a range of services which are reflective of relevant quality standards and address issues around re-integration of offenders back into their communities.
- Development and delivery of a wide range of learning, sports and leisure activities, focused on personal development and reduction of anti-social behaviour and exclusion from mainstream education provision.

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT

The section of this report above entitled 'Objectives and Activities' sets out the aims and priorities of the Charity.

The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay; and
- That there is no detriment or harm arising from the aims or activities.

The Board of Trustees has had due regard to the Charity Commission guidance on public benefit and has complied with the duty in section 4 of the Charities Act 2011.

ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

The trustees are pleased to report that 2024-25 has been a highly positive and progressive year for Himmat. Following a period of uncertainty in previous years, this year has been defined by stability, renewed energy, and a strong return of participants engaging with our services.

We have been delighted to welcome women back into our provision in increasing numbers. The ladies-only gym and associated wellbeing activities have continued to play a vital role within the community, offering a safe, inclusive, and supportive environment where women feel comfortable to prioritise their physical and mental health. Feedback consistently highlights not only enjoyment of the sessions, but a strong desire for the provision to remain open and accessible long-term.

The demand for our services has remained high throughout the year. Women across different age groups and backgrounds have actively engaged in gym sessions, fitness classes, walking groups, and recreational activities. Many participants have reported improvements in confidence, social connection, and overall wellbeing. The programme continues to support women in stepping out of their comfort zones, building new skills, and forming meaningful relationships within their community.

HIMMAT LIMITED

TRUSTEES'/DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR (continued)

The ladies-only gym has continued to evolve as more than just a fitness space. It has become a hub for connection, peer support, and personal development. Activities such as group walks, cycling sessions, and football have strengthened community bonds while encouraging healthier lifestyles. The success of these initiatives reflects both the commitment of participants and the dedication of staff and volunteers.

Despite ongoing economic challenges and pressures within the wider community, the charity has maintained its core services and safeguarded its delivery. The cost-of-living crisis continues to impact the communities we serve, increasing the need for accessible, low-cost wellbeing opportunities. In response, Himmat has remained focused on ensuring that its services are inclusive and responsive to need.

REVIEW OF FINANCIAL POSITION

During the 2024-25 financial year, the Charity delivered a financial deficit of £13,398 (2023-24: deficit of £155,057). This deficit arose primarily due to reduction in income from project contracts and costs associated with the reducing of the workforce required to reduce future deficits. Income decreased significantly by 43% to £76,509 compared to £133,343 in 2023-24, while over the same period expenditure decreased by 69% to £89,907 from £288,916 in 2023-24, the difference mainly due to a reduction in staff costs.

Expenditure on fixed assets capitalised during the year amounted to £Nil (2023-24: £Nil), in congruence with our capitalisation policy. Fixed assets are used for charitable purposes and enable staff and volunteers to provide an optimum service to the public.

There is an end of year restricted fund balance of £Nil (2024: £Nil).

Reserves Policy

The Trustee Board reviews and updates its reserves policy annually to ensure its compliance with Charity Commission best practice. This requires reserves to be available to cover future contingencies and liabilities. The Charity holds unrestricted funds which have been provided to the charity via grants and generated income. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted general funds of the Charity represent income earned but not yet utilised in supporting charitable activities. At 31 March 2025, the charity held unrestricted reserves of £61,426 (31 March 2024: £74,824).

Going Concern

The Charity reported a cash outflow of £3,526 for the year but expects to make an inflow in 2025-26. At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

FUTURE PLANS

Looking ahead, the trustees recognise the importance of sustaining and building upon this momentum. A key priority for the coming year is to secure additional funding to ensure the continuity of the ladies-only gym and to expand the range of activities offered. We aim to introduce additional classes and further diversify our provision in direct response to community feedback and demand.

The trustees remain committed to strengthening the charity's sustainability, widening participation, and continuing to deliver impactful services that empower women and improve wellbeing across the community. Overall, this has been a successful and encouraging year for Himmat. The continued engagement and positive feedback from participants reaffirm the value of our work and the importance of maintaining and growing this provision for the future.

HIMMAT LIMITED

TRUSTEES'/DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company and charity law requires the trustees to prepare financial statements for each financial year. Under that law, the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the company and of the surplus or deficit of the charitable company for that period. In preparing those financial statements, the trustees are required to:

- a. select suitable accounting policies and then apply them consistently;
- b. make judgements and estimates that are reasonable and prudent; and
- c. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the requirements of the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

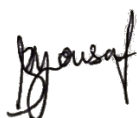
ACCOUNTS PREPERATION

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument .

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the same Act.

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

The Trustees' report was approved by the board, authorised for issue on 31 March 2026 and signed on its behalf by,



Mohammed Zhabair Yousaf
Trustee

HIMMAT LIMITED

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report to the Trustees of HIMMAT LIMITED

I report on the financial statements of the charity for the year ended 31 March 2025 which are set out on pages 9 to 19.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of Trustees and Examiner

The Trustees, who are also the Directors of the Company for the purposes of company law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:-

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 386 of the Companies Act 2006; and
 - to prepare financial statements which accord with the accounting records and comply with accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Point of attention

Due to the change in management and significant employee redundancies in the year, the amount of information required to give full accuracy was not all available and in a few but not materially significant occasions, some estimation and judgement was required to help give a true and fair picture of the accounts.



Mohammad Ansari

Ansari & Co – Charity Accountants & Consultants
Birmingham, B28 8JG

Dated: 31 March 2026

HIMMAT LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (Including income and expenditure account) FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:							
Donations and legacies	2	-	65,308	65,308	-	62,190	62,190
Charitable activities	3	11,201	-	11,201	71,111	-	71,111
Investment income	4	-	-	-	42	-	42
Total income		11,201	65,308	76,509	71,153	62,190	133,343
Expenditure on:							
Charitable activities	5	16,452	73,455	89,907	132,083	156,833	288,916
Total expenditure		16,452	73,455	89,907	132,083	156,833	288,916
Net income/(expenditure) before transfer		(5,251)	(8,147)	(13,398)	(60,930)	(94,643)	(155,573)
Transfers between funds	13,14	(8,147)	8,147	-	(57,001)	57,001	-
Other gains and losses:							
Gain on disposal of fixed assets		-	-	-	516	-	516
Net movement in funds		(13,398)	-	(13,398)	(117,415)	(37,642)	(155,057)
Reconciliation of funds:							
Total funds brought forward at 31 March 2024		74,824	-	74,824	192,239	37,642	229,881
Total funds carried forward at 31 March 2025		61,426	-	61,426	74,824	-	74,824

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

The notes on pages 12 to 19 form part of these financial statements.

HIMMAT LIMITED

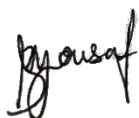
BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	49,788	62,119
Current assets			
Cash at bank and in hand	19	13,638	17,164
		<u>13,638</u>	<u>17,164</u>
Liabilities			
Creditors: amounts falling due within one year	12	(2,000)	(4,459)
		<u>11,638</u>	<u>12,705</u>
Net current assets		<u>11,638</u>	<u>12,705</u>
Total net assets		<u><u>61,426</u></u>	<u><u>74,824</u></u>
Funds of the charity			
Unrestricted funds: General funds	13	61,426	74,824
Restricted funds	14	-	-
		<u>61,426</u>	<u>74,824</u>
Total charity funds	15	<u><u>61,426</u></u>	<u><u>74,824</u></u>

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006 and in accordance with FRS 102 (effective January 2019).

For the year ended 31 March 2025, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The financial statements were approved by the Trustees on 31 March 2026 and signed on their behalf by:



Mohammed Zhabair Yousaf
Trustee

The notes on pages 12 to 19 form part of these financial statements.

HIMMAT LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	18	(3,526)	(142,161)
Cash flows from investing activities:			
Interest received	4	-	42
Net cash provided by investing activities		-	42
Increase / (decrease) in cash and cash equivalents in the reporting period		(3,526)	(142,119)
Cash and cash equivalents at the beginning of the reporting period		17,164	159,283
Cash and cash equivalents at the end of the reporting period	19	13,638	17,164

The notes on pages 12 to 19 form part of these financial statements.

HIMMAT LIMITED

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

Charitable Company Information

Himmat Limited is a private limited charitable company, limited by guarantee, by not having share capital incorporated and domiciled in England & Wales. The registered office is Lower Ground Floor, Raven Street, Halifax, West Yorkshire, HX1 4NB and the company registration number is: 03277918.

1 Accounting Policies

1.1 Basis of preparation

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

Himmat Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in Sterling and rounded to the nearest £1.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

All income is included in the statement of financial activities when the charity is entitled to the funds and the amount can be measured with reasonable certainty. Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Voluntary income is received by way of grants, donations and gifts, including gift aid income where applicable, and is included in full in the statement of financial activities when receivable. Income from government and other grants, where related to performance and specific deliverables, are accounted for when it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donated services and facilities are included at the value to the charity where this can be quantified and is material. The value of services provided by volunteers has not been included in these accounts.

1.4 Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Expenditure on raising funds; comprise the costs associated with attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to its activities and those costs of an indirect nature necessary to support them.

Currently, there are not multiple project streams to which costs are attributable in the Charity and so all costs of the charity are costed and reported on as one main activity. As such, no apportionment for support costs between activities is required nor reported.

HIMMAT LIMITED

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

1 Accounting Policies (continued)

1.5 Operating leases

The charity classifies the lease of its offices as an operating lease; the title to the property remains with the lessor with no immediate right to purchase the property at the end of the lease. Rental charges are charged on a straight-line basis over the term of the lease.

1.6 Taxation

The charitable company, being a registered charity with minimal trading income, has been granted exemption from tax under Section 505 of the Income and Corporation Taxes Act 1988. No provision for taxation has therefore been made in these accounts.

1.7 Tangible fixed assets and depreciation

All assets individually costing more than £1,000 are capitalised.

Tangible fixed assets are stated at cost less depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, as follows:

Buildings	- 10% on the straight-line method
Equipment & Furniture	- 20% on the straight-line method
Vehicles	- 20% on the straight-line method

1.8 Debtors

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

1.9 Cash at bank and in hand

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

1.10 Creditors and provisions

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

1.11 Pensions and retirement benefits

The charity operates a defined contribution scheme but currently all employees have opted-out of the scheme.

1.12 Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost.

Financial assets and liabilities are offset and the net amount reported in the Balance Sheet when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

HIMMAT LIMITED

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

1 Accounting Policies (continued)

1.13 Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

Due to the change in management and significant employee redundancies in the year, the amount of information required to give full accuracy was not all available and in a few but not materially significant occasions, some estimation and judgement was required to help give a true and fair picture of the accounts.

1.14 Going concern

The work of the Charity in the year ending 31 March 2025 was a year full of change and significant reduction in staff and costs as funding for many grants came to an end. Whilst there has been significant cost to the Charity in reducing its overhead expenditure to match the new reality of lower funding levels, the Trustees have now managed to make the changes with the reserves levels that the charity had and can no continue and hopefully grow again in the coming years whilst remaining solvent.

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing these financial statements.

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Grants	-	65,308	65,308	62,190
Grants received, included in the above, are as follows:-				
Community Foundation for Calderdale	-	40,500	40,500	62,190
Bradford MDC	-	24,808	24,808	-

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Project activity contracts	11,201	-	11,201	71,111
Total income from charitable activities	11,201	-	11,201	71,111

HIMMAT LIMITED

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

4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Interest received	-	-	-	42
Total investment income	-	-	-	42

5 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Project costs	-	24,343	24,343	65,123
Salaries & wages	-	24,712	24,712	91,710
Other staff related costs (including redundancy costs)	-	-	-	48,589
Rent, rates & utilities	-	24,400	24,400	32,904
Repairs & maintenance	-	-	-	4,361
Office & admin costs	365	-	365	2,085
IT, internet & telephone costs	1,064	-	1,064	3,966
Insurances	1,089	-	1,089	9,241
Depreciation	12,332	-	12,332	9,932
Governance: Legal & professional	118	-	118	17,005
Governance: Accountancy related costs	1,484	-	1,484	4,000
	16,452	73,455	89,907	288,916

6 Net incoming resources for the year

2025
£

2024
£

This is stated after charging:-

Operating leases - offices	18,000	18,000
Independent examiner's fee	1,000	1,000
Depreciation and impairment charges	12,332	9,932

HIMMAT LIMITED

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

7 Trustees

During the current or previous year no remuneration or benefits for services as a director/trustee have been paid or were payable, directly or indirectly, out of the funds of the charity to any trustee or to any person known to be connected with them.

Reimbursement of expenses to the trustees came to £Nil during the year to 31 March 2025 (2023-24: £Nil).

Trustees' expenses related to costs of Trustees' meetings totalled £Nil (2023-24: £Nil).

8 Employees	2025 Head Count	2024 Head Count
Average number of employees in the year		
Direct charitable and administration staff	2	5
	<hr/>	<hr/>
	2	5
	2025	2024
Employment costs	£	£
Salaries and wages	24,407	84,212
Social security costs	305	5,770
Pensions costs	-	1,728
	<hr/>	<hr/>
	24,712	91,710
	<hr/> <hr/>	<hr/> <hr/>

No employee received remuneration amounting to more than £60,000 in the period (2023-24: Nil)

The key management personnel of the Charity comprise the Projects Director and the Projects Manager. The total employee benefits in the year of the key management personnel of the Charity were £24,712 (2023-24: £31,198).

No employees were made redundant in the year (2023-24: None).

Cost of redundancies and staff settlement claims came to £Nil in the year (2023-24: £48,589 for 18 staff). There were no outstanding costs due at the year end.

9 Pensions

There is a defined contribution pension scheme setup for employees. However, there are currently no employees left on the scheme as all employees were made redundant by the end of the financial year. The Charity automatically enrolls eligible jobholders into a qualifying scheme in accordance with pensions legislation. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge for the year represents contributions payable by the charitable company to the fund and amounted to £Nil (2023-24: £1,728). At the year-end £Nil was owed to the pension scheme (2023-24: £Nil).

HIMMAT LIMITED

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

10 Volunteers

Whilst the majority of the charity's work undertaken is fulfilled by the key management personnel and employed staff, the Trustee Board and key management personnel recognise the tremendous contribution made by our volunteers without whom the Charity could not operate as widely as it does and would like to publicly thank them all.

11 Fixed assets

	Leasehold improvements £	Equipment & furniture £	Vehicles £	Total £
Cost				
At 31 March 2024	99,317	2,000	10,000	111,317
Additions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	99,317	2,000	10,000	111,317
	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation				
At 31 March 2024	49,198	-	-	49,198
Charge for the period	9,931	400	2,000	12,331
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2025	59,129	400	2,000	61,529
	<hr/>	<hr/>	<hr/>	<hr/>
Net book value				
At 31 March 2025	40,188	1,600	8,000	49,788
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 March 2024</i>	<i>50,119</i>	<i>2,000</i>	<i>10,000</i>	<i>62,119</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The charity rents offices on an annual rental lease but also has a 125-year lease which began on 17 June 2016, related to land donated on the south side of Hanson Lane, as represented by the title number YY69983 and registered with the Land Registry. No value has been included in these accounts in relation to land lease, as no formal valuation has been undertaken and an estimate of the value is not quantifiable on the basis of value in use. Only peppercorn rent of £1 is due annually on the land. The land has been improved as per the terms of the land lease donation and costs shown above are related to this development of the land into a sports field.

12 Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals and deferred income	2,000	4,459
	<hr/>	<hr/>
	2,000	4,459
	<hr/> <hr/>	<hr/> <hr/>

HIMMAT LIMITED

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

13 Unrestricted funds

	Balance at 31 December 2024 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 December 2025 £
General funds	74,824	11,201	(16,452)	(8,147)	61,426
Total Unrestricted funds	74,824	11,201	(16,452)	(8,147)	61,426

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of funds received for specific purposes:

	Balance at 31 December 2024 £	Incoming resources £	Resources expended £	Transfer Between Funds £	Balance at 31 December 2025 £
Calderdale MBC	-	40,500	(48,647)	8,147	-
Bradford MDC	-	24,808	(24,808)	-	-
Total Restricted funds	-	65,308	(73,455)	8,147	-

15 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2025 are represented by:-			
Fixed assets	49,788	-	49,788
Net current assets	11,638	-	11,638
	61,426	-	61,426

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2024 are represented by:-			
Fixed assets	62,119	-	62,119
Net current assets	12,705	-	12,705
	74,824	-	74,824

HIMMAT LIMITED

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

16 Commitments under operating leases

As lessee:

As at 31 March 2025, the company had commitments under non-cancellable operating leases as follows:

	Land & buildings	
	2025	2024
	£	£
Within one year	18,001	18,001
Between one and five years	4	4
Over 5 years	111	112
	<u>18,116</u>	<u>18,117</u>

17 Related parties

During the year, the Charity has used the services of Unique Community Hub Ltd (UCH). Toyaba Ali, was a Trustee of UCH, during part of the year and a consultant Projects Director for part of the year. Services invoiced by UCH to Himmat, for services provided by them, totalled £6,000 for the year (2023-24: £3,571). UCH also paid £11,000 during the year to Himmat for rent (2023-24: £1,423). No amount is outstanding, either way, at the year end.

18 Reconciliation of cash flows from operating activities	2025	2024
	£	£
Net income / (expenditure) for the reporting period	(13,398)	(155,057)
Add: Depreciation charge	12,332	9,932
Less: Interest on investments	-	(42)
Loss / (Profit) on disposal of assets	-	(516)
(Increase) / decrease in debtors	-	21,430
Increase / (decrease) in creditors	(2,460)	(17,908)
Net cash provided by operating activities	(3,526)	(142,161)

19 Analysis of cash and cash equivalents	2025	2024
	£	£
Cash at bank and in hand	13,638	17,164
Total cash and cash equivalents	13,638	17,164

19A Analysis of changes in net debt

	At start of year £	Cashflows in year £	At end of year £
Cash	17,164	(3,526)	13,638

HIMMAT LIMITED

England & Wales - Charity number 1059600

Accounts

REGISTERED COMPANY NUMBER: 03277918 (England and Wales)
REGISTERED CHARITY NUMBER: 1059600

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2023
for
HIMMAT LIMITED**

BK Plus Ltd
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

HIMMAT LIMITED

**Contents of the Financial Statements
for the Year Ended 31st March 2023**

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**Report of the Trustees
for the Year Ended 31st March 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st 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

The objectives of Himmat are:

- To promote opportunities for the benefit of young people living in West Yorkshire and in particular, counselling and education to Young South Asian offenders.
- To offer young people the opportunity to develop their knowledge, skills and attitudes and confidence, thus enabling and empowering them to decide their own futures.
- To provide extra-curricular, recreation and leisure opportunities for young people in the interest of social welfare and with the object of improving life conditions.

The strategies employed to assist the organisation to meet these objectives include the following:

- Developing and working in partnership with other agencies to secure and deliver the widest range of services available that best match the needs of the client groups.
- Providing a range of services which are reflective of relevant quality standards and address the issues around re-integration of offenders back into their communities.
- Development and delivery of a wide range of learning, sports and leisure activities, focused on personal development and reduction of anti-social behaviour and exclusion from mainstream education provision.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Report of the Trustees
for the Year Ended 31st March 2023**

ACHIEVEMENT AND PERFORMANCE

Activity and Aspirations

As we approach the end of 2023, it has come with many more different challenges and continuously difficult operating conditions. Overcoming and surviving COVID has been a monumental challenge for the board but the aftermath and rebuilding stage now in full swing. Having faced difficulties following the covid period it was prudent to restructure the organisation to ensure that we were best placed to continue delivering the services most needed by our communities. We have managed to safeguard critical employee positions and will continue to adapt and expand while seeking additional funding streams to support our charitable objectives and aspiration for the community that we serve.

Our mission as a Charity has become increasingly important than ever in the face of the cost-of-living crisis. With the recession we anticipate an increase in poverty, decline in general health and well-being as well as an increase in crime. As the board we remain committed to our charitable objectives and further assisting our communities during these uncertain times.

As we return slowly back to a face-to-face interaction our employees front line team effectively transitioning to working hands on. Our robust systems withheld the shifting covid regulations and we were able to safeguard staff and continue to provide services to our communities across West Yorkshire. We now move into a phase of potential growth, exploring new avenues of grants to efficiently and effectively working with those most unfortunate during this time and are confident our methods of deliverance of these projects will continue to be just as effective and living up to the expectations of service users and funders.

We have continued to build and strengthen our resolve on the success of our holiday provision; catering for youngsters and families alike over the school holiday period. This will continue into 2024 and beyond as we have secured long term Healthy Holidays provisions. Our provision now supports families in the center of Halifax, and has direct impact on hundreds of families across our region. We have distributed food deliveries, local days out, bingo, quizzes, remote activities for children and families alike.

With continued projects from ISS and HSF Food parcels, which is food parcels distributed in Bradford, both sources of funding will run into 2024 and we will be working towards the continuation of many projects like RRR, Community Foundation, Children Social Care, Wakefield YOT and the Open Youth contract again in 2024 after successful 2023. This is a core part of what we offer and has provided support to many young people who need that help now more than ever. The effects of the Pandemic on young people, has been disproportionately felt with the disruption to their education, access to youth provision and social development throwing many young people into a state of crisis. This concern was also recognized early by our statutory partners at Calderdale Metropolitan Borough Council and West Yorkshire Police with whom we worked to expand our detached youth work offer to support young people in the community through this critical time. Healthy Holiday played a big and successful part of 2023 offering basic services to the community which other would have been neglected and teams of youth workers outreaching in to the community offering help support on the frontline and information in regards to drugs and anti-social behaviors especially

We continue to work alongside partners inhouse delivering drug and behavioral coaching and focused on violence reduction work. The rehabilitation and prevention of youngsters turning to a world of crime will always remain a key priority. It is hoped that our ongoing project and violence reduction work can be expanded to the whole of Calderdale and provide support to those who are struggling to find help... In a similar fashion we wish to reemphasise a key commitment at having accessible and well managed youth provision in a bid to befriend, prevent and integrate those vulnerable to a life of crime.

We have now revamped our youth offerings at our Halifax site, offering a modern up-to date surrounding and a safe place for children and youth to enjoy, share and learn. We offer a wide range of sporting and exercise provision, with cricket and football as well as gym sessions led by professional athletes in an aim to breed success through exercise fitness and wellbeing. Offering team games help children and youth expand other skills set and personal goals and well as working with others and responsibilities. We boast several teams in many age groups.

**Report of the Trustees
for the Year Ended 31st March 2023**

Our strategic partners such the Calderdale College and HOTs continued to assist with an alternative training syllabus aimed at those in need of a more vocational offering expanding not physical but mental wellbeing too.

Other success highlighted in 2023 is our women's gym facility and empowering women to oversee their own personal success. The investment from last has paid dividend with over 100 active users per month and growing. We have dedicated girls and women evenings offering support and guidance where needed and through our empowered schemes, girls and women have joined our volunteering ranks from our own communities. 2024 will hopefully see our first Girls and Women cricket team competing in the West Yorkshire Girls and Women League.

As we rapidly approach 2024 the organisation has seen vast improvements in certain areas, from personal management positions to ground staff, restructuring our workforce and identifying room for growth from within our volunteering ranks and successful outreach programs. As we streamline our services and become more efficient, we hope to grow our numbers and project retention rates for a more sustainable future for everyone involved and benefiting from our services.

May I take this opportunity to thank everyone involved and let us work together in 2024 to make it the most successful year possible.

Sabir Hussain
Chair

FINANCIAL REVIEW

Financial position

Income for the year decreased to £360,591 from the prior year figure of £513,252 and includes restricted income of £69,200 from Community Foundation for Calderdale.

Expenditure of the year was £538,471 (2022 : £579,621), which has led to a deficit for the year of £177,880 (2022 : £66,369).

The closing funds of the charity, totalled £229,881 at 31 March 2023, this being split between unrestricted funds of £192,239 and restricted funds of £37,642.

Investment policy and objectives

The Charity holds the majority of our funds in a non-interest bearing Barclays account and the Board will seek to discuss holding this in an alternative account which gives a reasonable return yet allowing a minimum notice period for access to the monies.

Bank: The amount held as at 31 March 2023 was £159,283 (2022 : £265,356).

Report of the Trustees
for the Year Ended 31st March 2023

FINANCIAL REVIEW

Reserves policy

The Management Committee has examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the funds not committed or invested in tangible fixed assets held by the Charity should be sufficient to cover 6 months of operational expenditure, which is currently £200,174 based on the unrestricted expenditure for the year. This is to cover the costs to the Charity should funding streams end or be significantly reduced.

The current level of free (unrestricted) reserves is below this level at £158,346 as follows:

	31.3.23
	£
Total Unrestricted Reserves	192,239
Less: Tangible Fixed Assets (Unrestricted)	(33,893)
	<hr/>
Total free (unrestricted) reserves	158,346
	<hr/> <hr/>

Himmat remains committed to its asset strategy as a means to bring business sustainability and will be seeking to complete acquisition at the earliest appropriate date.'

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Himmat was established in 1991 and registered as a charity and incorporated as a company limited by guarantee in 1996. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The Directors of the company are also charity trustees for the purpose of charity law and, under the company's Articles of Association, are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

The Board of Trustees of the company seeks to ensure that its members possess the range of skills and expertise required to benefit the diverse range of work the company undertakes.

In the event of particular skills or expertise being lost due to retirement, appropriate individuals are identified and approached to offer themselves for election to the Board of Trustees.

Organisational structure

Himmat Ltd has delegated responsibility for organisational issues to a Management Committee comprising all Trustees plus two members from professional backgrounds relevant to the work of the charity but whose professional role prevent them from becoming Trustees/Directors. The Management Committee meets bi monthly and is responsible for the strategic direction and policy of the charity. The Project Director also sits on the Management Committee.

The Management Committee delegates much of the responsibility for the day to operational side of the organisation to the Project Director. The Project Director is responsible for all aspects of financial control and management and for ensuring that services are delivered in accordance with contract specifications and that key performance indicators are met. The school principal role has changed to deputy manager and she has responsibility for the day-to-day operational management of some projects, staff supervision and for ensuring that members of the staff team continuously develop their skills and working practices in line with good practice and organisational expectations.

**Report of the Trustees
for the Year Ended 31st March 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Most trustees are familiar with the practical work of the charity, however new members are invited and encouraged to visit and familiarise themselves with the charity and the context in which it operates.

An induction is also provided to new members in the form of a short briefing/training session which is led by the Chair of the Board of Trustees and the Project Director.

Key management remuneration

We have always used the Local Authority's pay scales as a rough guide for each post and the Himmat Board/Directors decide on any variation or pay awards. In recent years, there has been little increase to staff income levels through a combination of factors experienced by many organisations in the public and voluntary sector. In Jan 2019 newly appointed Project Director fed back following a Board led HR review. Roles and job descriptions were refined and it is anticipated that we will review the structure again in 2022.

Risk management

The Board of Trustees and the Management Committee periodically undertake a review of the major risks to which the charity is or may be exposed. Where appropriate, systems and procedures have been established to mitigate the risks that the charity is facing or may face.

Appropriate policies and procedures are in place to ensure compliance with legislative requirements, which include employment laws, health and safety of staff, volunteers, clients and visitors.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03277918 (England and Wales)

Registered Charity number

1059600

Registered office

Lower Ground Floor
Raven Street Community Centre
Raven Street
Halifax
West Yorkshire
HX1 4NB

Trustees

T Ali
P A Hussain (resigned 20/9/22)
S Hussain (appointed 11/5/22)
H Ilyas (resigned 14/9/23)
A Jabar (resigned 9/5/23)
J M Lynn (resigned 17/9/22)
W A Mirza (resigned 14/9/23)
P P Moore (appointed 11/5/22) (resigned 20/12/22)
K Shazad
F Shoukat (resigned 13/11/23)

The following trustees hold the office of:

Chair - S Hussain

Report of the Trustees
for the Year Ended 31st March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

BK Plus Ltd
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

Barclays Bank Plc
Commercial Street
Halifax
West Yorkshire
HX1 1BE

Payroll Providers

Calderdale MBC

Senior Management Team

Director	-	Dan Sutherland
Project Manager	-	Joanne Watts

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of HIMMAT LIMITED for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 21/12/2023 and signed on its behalf by:

Sabir Hussain

.....
S Hussain - Trustee

**Independent Examiner's Report to the Trustees of
HIMMAT LIMITED (Registered number: 03277918)**

Independent examiner's report to the trustees of HIMMAT LIMITED ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

V J Atkinson FCA
The Institute of Chartered Accountants in England and Wales

BK Plus Ltd
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

BK PLUS Ltd

Date: *21 December 2023*

HIMMAT LIMITED

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	31/3/22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	67,760	67,760	104,777
Charitable activities	4				
Charitable Activities		291,326	1,440	292,766	408,410
Investment income	3	65	-	65	65
Total		<u>291,391</u>	<u>69,200</u>	<u>360,591</u>	<u>513,252</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable Activities		<u>400,347</u>	<u>138,124</u>	<u>538,471</u>	<u>579,621</u>
NET INCOME/(EXPENDITURE)		(108,956)	(68,924)	(177,880)	(66,369)
RECONCILIATION OF FUNDS					
Total funds brought forward		301,195	106,566	407,761	474,130
TOTAL FUNDS CARRIED FORWARD		<u><u>192,239</u></u>	<u><u>37,642</u></u>	<u><u>229,881</u></u>	<u><u>407,761</u></u>

The notes form part of these financial statements

HIMMAT LIMITED (REGISTERED NUMBER: 03277918)

Balance Sheet
31st March 2023

	Notes	31/3/23 £	31/3/22 £
FIXED ASSETS			
Tangible assets	12	71,535	87,267
CURRENT ASSETS			
Debtors	13	21,430	73,384
Cash at bank and in hand		159,283	265,356
		<u>180,713</u>	<u>338,740</u>
CREDITORS			
Amounts falling due within one year	14	(22,367)	(18,246)
		<u>158,346</u>	<u>320,494</u>
NET CURRENT ASSETS			
		<u>229,881</u>	<u>407,761</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>229,881</u>	<u>407,761</u>
NET ASSETS			
		<u>229,881</u>	<u>407,761</u>
FUNDS	17		
Unrestricted funds		192,239	301,195
Restricted funds		37,642	106,566
		<u>229,881</u>	<u>407,761</u>
TOTAL FUNDS		<u>229,881</u>	<u>407,761</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31st March 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 21/12/2023..... and were signed on its behalf by:

Sabin Hussain

.....
S Hussain - Trustee

The notes form part of these financial statements

HIMMAT LIMITED**Cash Flow Statement
for the Year Ended 31st March 2023**

	Notes	31/3/23 £	31/3/22 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(106,138)</u>	<u>(44,868)</u>
Net cash used in operating activities		<u>(106,138)</u>	<u>(44,868)</u>
Cash flows from investing activities			
Interest received		<u>65</u>	<u>65</u>
Net cash provided by investing activities		<u>65</u>	<u>65</u>
Change in cash and cash equivalents in the reporting period		<u>(106,073)</u>	<u>(44,803)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>265,356</u>	<u>310,159</u>
Cash and cash equivalents at the end of the reporting period		<u><u>159,283</u></u>	<u><u>265,356</u></u>

The notes form part of these financial statements

HIMMAT LIMITED

Notes to the Cash Flow Statement
for the Year Ended 31st March 2023

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES	31/3/23	31/3/22
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(177,880)	(66,369)
Adjustments for:		
Depreciation charges	15,731	17,243
Interest received	(65)	(65)
Decrease in debtors	51,955	70,059
Increase/(decrease) in creditors	4,121	(65,736)
Net cash used in operations	<u>(106,138)</u>	<u>(44,868)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS	At 1/4/22	Cash flow	At 31/3/23
	£	£	£
Net cash			
Cash at bank and in hand	265,356	(106,073)	159,283
	<u>265,356</u>	<u>(106,073)</u>	<u>159,283</u>
Total	<u>265,356</u>	<u>(106,073)</u>	<u>159,283</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Long leasehold	-	Straight line over 10 years
Fixtures and fittings	-	15% on reducing balance
Motor vehicles	-	25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

2. DONATIONS AND LEGACIES		31/3/23	31/3/22
		£	£
Grants		<u>67,760</u>	<u>104,777</u>
Grants received, included in the above, are as follows:			
		31/3/23	31/3/22
		£	£
Community Foundation for Calderdale		67,760	89,640
Other grants		-	15,137
		<u>67,760</u>	<u>104,777</u>
3. INVESTMENT INCOME		31/3/23	31/3/22
		£	£
Deposit account interest		<u>65</u>	<u>65</u>
4. INCOME FROM CHARITABLE ACTIVITIES		31/3/23	31/3/22
		£	£
Charitable activities income	Activity Charitable Activities	<u>292,766</u>	<u>408,410</u>
5. CHARITABLE ACTIVITIES COSTS		Direct Costs (see note 6)	Support costs (see note 7)
		£	£
Charitable Activities		<u>485,657</u>	<u>52,814</u>
			<u>538,471</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/23	31/3/22
	£	£
Staff costs	345,802	391,669
Rates and water	410	2,094
Insurance	5,165	4,817
Light and heat	2,812	3,115
Telephone	2,337	4,636
Postage and stationery	1,233	1,309
Sundries	440	482
Rent, rates and room hire	20,633	31,939
Repairs and maintenance	37,970	12,140
Computer repairs and maintenance	1,795	1,631
Staff training and recruitment	6,227	9,985
Travelling expenses	7,854	5,494
Project costs and client activities	52,979	49,306
	<u>485,657</u>	<u>518,617</u>

7. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	<u>52,814</u>

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

Governance costs

	31/3/23	31/3/22
	Charitable Activities	Total activities
	£	£
Accountancy and payroll fees	3,211	3,094
Legal and professional fees	33,872	40,667
Depreciation of tangible fixed assets	15,731	17,243
	<u>52,814</u>	<u>61,004</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/23	31/3/22
	£	£
Depreciation - owned assets	<u>15,732</u>	<u>17,242</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	31/3/23	31/3/22
	£	£
Wages and salaries	317,531	359,966
Social security costs	21,757	23,670
Other pension costs	6,514	8,033
	<u>345,802</u>	<u>391,669</u>

The key management personnel of the charity have been identified as the Director and Project Manager. The aggregate employment benefits, including employers national insurance and pension contributions, for these key management personnel for the year was £93,593 (2022: £85,196).

The average monthly number of employees during the year was as follows:

	31/3/23	31/3/22
Direct charitable and administration	<u>18</u>	<u>22</u>

No employees received emoluments in excess of £60,000.

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15,137	89,640	104,777
Charitable activities			
Charitable Activities	408,410	-	408,410
Investment income	65	-	65
Total	<u>423,612</u>	<u>89,640</u>	<u>513,252</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	546,358	33,263	579,621
NET INCOME/(EXPENDITURE)	(122,746)	56,377	(66,369)
RECONCILIATION OF FUNDS			
Total funds brought forward	423,941	50,189	474,130
TOTAL FUNDS CARRIED FORWARD	<u>301,195</u>	<u>106,566</u>	<u>407,761</u>

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st April 2022 and 31st March 2023	99,317	25,630	77,200	202,147
DEPRECIATION				
At 1st April 2022	28,873	18,816	67,191	114,880
Charge for year	10,393	2,837	2,502	15,732
At 31st March 2023	39,266	21,653	69,693	130,612
NET BOOK VALUE				
At 31st March 2023	60,051	3,977	7,507	71,535
At 31st March 2022	70,444	6,814	10,009	87,267

The charity has entered into a 125 year lease on the 17 June 2016, related to land on the south side of Hanson Lane, as represented by title number YY69983 held at the Land Registry.

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

12. TANGIBLE FIXED ASSETS - continued

No value has been included in these accounts in relation to this land, as no formal valuation has been undertaken and an estimate of the value is not quantifiable on the basis of value in use.

The long leasehold assets shown above, relate to the costs of development of the land, into a sports field.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade debtors	20,779	72,722
Prepayments and accrued income	651	662
	<u>21,430</u>	<u>73,384</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	31/3/22
	£	£
Trade creditors	17,274	13,645
Accruals and deferred income	5,093	4,601
	<u>22,367</u>	<u>18,246</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23	31/3/22
	£	£
Within one year	16,201	18,223
Between one and five years	4	4
In more than five years	114	114
	<u>16,319</u>	<u>18,341</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31/3/23 Total funds	31/3/22 Total funds
	£	£	£	£
Fixed assets	33,893	37,642	71,535	87,267
Current assets	180,713	-	180,713	338,740
Current liabilities	(22,367)	-	(22,367)	(18,246)
	<u>192,239</u>	<u>37,642</u>	<u>229,881</u>	<u>407,761</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

17. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	301,195	(108,956)	192,239
Restricted funds			
Community Foundation for Calderdale	62,651	(62,651)	-
Sport England (URN: 20014005775)	43,915	(6,273)	37,642
	<u>106,566</u>	<u>(68,924)</u>	<u>37,642</u>
TOTAL FUNDS	<u>407,761</u>	<u>(177,880)</u>	<u>229,881</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	291,391	(400,347)	(108,956)
Restricted funds			
Community Foundation for Calderdale	69,199	(131,850)	(62,651)
Sport England (URN: 20014005775)	1	(6,274)	(6,273)
	<u>69,200</u>	<u>(138,124)</u>	<u>(68,924)</u>
TOTAL FUNDS	<u>360,591</u>	<u>(538,471)</u>	<u>(177,880)</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	423,941	(122,746)	301,195
Restricted funds			
Community Foundation for Calderdale	-	62,651	62,651
Sport England (URN: 20014005775)	50,189	(6,274)	43,915
	<u>50,189</u>	<u>56,377</u>	<u>106,566</u>
TOTAL FUNDS	<u>474,130</u>	<u>(66,369)</u>	<u>407,761</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	423,612	(546,358)	(122,746)
Restricted funds			
Community Foundation for Calderdale	89,640	(26,989)	62,651
Sport England (URN: 20014005775)	-	(6,274)	(6,274)
	<u>89,640</u>	<u>(33,263)</u>	<u>56,377</u>
TOTAL FUNDS	<u>513,252</u>	<u>(579,621)</u>	<u>(66,369)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/21 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	423,941	(231,702)	192,239
Restricted funds			
Sport England (URN: 20014005775)	50,189	(12,547)	37,642
	<u>474,130</u>	<u>(244,249)</u>	<u>229,881</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	715,003	(946,705)	(231,702)
Restricted funds			
Community Foundation for Calderdale	158,839	(158,839)	-
Sport England (URN: 20014005775)	1	(12,548)	(12,547)
	<u>158,840</u>	<u>(171,387)</u>	<u>(12,547)</u>
TOTAL FUNDS	<u>873,843</u>	<u>(1,118,092)</u>	<u>(244,249)</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

17. MOVEMENT IN FUNDS - continued

Restricted funds

The Sports England restricted fund, represents funding received for the development of a sports pitch, this development was undertaken during the year. The funding conditions apply that Sports England has security over the assets purchased throughout their useful economic life.

The fund balance therefore represents the net book value of the asset purchased via the funding. The asset is being depreciated over a 10 year period, and the fund will therefore diminish in line with this policy.

18. RELATED PARTY DISCLOSURES

During the year, the charity has used the services of Unique Community Hub Ltd. T Ali and Y Mohammed, trustees of the charity, have served as directors of Unique Community Hub Ltd during the year.

Services invoiced by Himmat to Unique Hub Community Ltd for services provided to them during the previous year totalled £400, this amount was still outstanding at the year end.

19. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

20. LEGAL CHARGES

On 29 June 2018 a legal charge has been created and delivered to Companies House on 6 July 2018, in favour of the entitled persons - Barclays Security Trustee Limited.

This charge represents a fixed and floating charge over all present and future property, assets and undertakings of the charity.

The charge has been registered in anticipation of the receipt of a loan for the purchase of a property.

HIMMAT LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	31/3/23 £	31/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	67,760	104,777
Investment income		
Deposit account interest	65	65
Charitable activities		
Charitable activities income	292,766	408,410
Total incoming resources	360,591	513,252
EXPENDITURE		
Charitable activities		
Wages	317,531	359,966
Social security	21,757	23,670
Pensions	6,514	8,033
Rates and water	410	2,094
Insurance	5,165	4,817
Light and heat	2,812	3,115
Telephone	2,337	4,636
Postage and stationery	1,233	1,309
Sundries	440	482
Rent, rates and room hire	20,633	31,939
Repairs and maintenance	37,970	12,140
Computer repairs and maintenance	1,795	1,631
Staff training and recruitment	6,227	9,985
Travelling expenses	7,854	5,494
Project costs and client activities	52,979	49,306
	485,657	518,617
Support costs		
Governance costs		
Accountancy and payroll fees	3,211	3,094
Legal and professional fees	33,872	40,667
Long leasehold	10,393	10,393
Fixtures and fittings	2,836	3,514
Motor vehicles	2,502	3,336
	52,814	61,004

This page does not form part of the statutory financial statements

HIMMAT LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31st March 2023

	31/3/23	31/3/22
	£	£
Total resources expended	<u>538,471</u>	<u>579,621</u>
Net expenditure	<u>(177,880)</u>	<u>(66,369)</u>

This page does not form part of the statutory financial statements

HIMMAT LIMITED

England & Wales - Charity number 1059600

Accounts

REGISTERED COMPANY NUMBER: 03277918 (England and Wales)
REGISTERED CHARITY NUMBER: 1059600

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2022
for
HIMMAT LIMITED**

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

HIMMAT LIMITED

**Contents of the Financial Statements
for the Year Ended 31st March 2022**

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**Report of the Trustees
for the Year Ended 31st March 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st 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

The objectives of Himmat are:

- To promote opportunities for the benefit of young people living in West Yorkshire and in particular, counselling and education to Young South Asian offenders.
- To offer young people the opportunity to develop their knowledge, skills and attitudes and confidence, thus enabling and empowering them to decide their own futures.
- To provide extra-curricular, recreation and leisure opportunities for young people in the interest of social welfare and with the object of improving life conditions.

The strategies employed to assist the organisation to meet these objectives include the following:

- Developing and working in partnership with other agencies to secure and deliver the widest range of services available that best match the needs of the client groups.
- Providing a range of services which are reflective of relevant quality standards and address the issues around re-integration of offenders back into their communities.
- Development and delivery of a wide range of learning, sports and leisure activities, focused on personal development and reduction of anti-social behaviour and exclusion from mainstream education provision.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Report of the Trustees
for the Year Ended 31st March 2022**

ACHIEVEMENT AND PERFORMANCE

Major areas of activity and future plans

As expected this year has come with many more challenges and difficult operating conditions. Overcoming and surviving COVID has been a monumental challenge for the board. We have managed to safeguard critical employee positions and continue to develop additional funding streams to support our charitable objectives. Our mission as a Charity has become more important than ever in the face of the cost of living crisis. With the impending recession we anticipate an increase in poverty, decline in general health and well being as well as increase in crime. As board we remain committed to our charitable objectives and our communities.

Himmat's front line team effectively transitioned from in person to remote working. Our robust systems withheld the shifting covid regulations and we were able to safeguard staff and continue to provide services to our communities across West Yorkshire. We now move into a phase during which covid regulations are set to be relaxed and are confident our hybrid methods of working will continue to be just as effective at living up to the expectations of service users and funders.

We have continued to build on the success of our holiday provision; catering for youngsters and families alike over the school holiday period. Our provision now supports families in the East of Bradford as well as central Halifax and has direct impact on hundreds of families across our region. Our Over 50's group in Bradford East has continued to be a success. We have distributed food deliveries, local days out, bingo, quizzes, remote Christmas activities.

Our open access youth provision has restarted in Calderdale. This is a core part of what we offer and has provided support to many young people who need that help now more than ever. The effects of the Pandemic on young people has been disproportionately felt with the disruption to their education, access to youth provision and social development throwing many young people into a state of crisis. This concern was also recognised early by our statutory partners at Calderdale Metropolitan Borough Council and West Yorkshire Police with whom we worked to expand our detached youth work offer to support young people in the community through this critical time.

We continue to work alongside partners in Bradford and Leeds in delivering focused violence reduction work. The rehabilitation and prevention of youngsters turning to a world of crime remains a key priority. It is hoped that our RRR project and Violence reduction work can be expanded to Calderdale. In a similar vein we wish to reemphasise a key commitment at having accessible and well managed youth provision in a bid to befriend, prevent and integrate those vulnerable to a life of crime. We hope to revamp and overhaul our youth offering at our Halifax site. Strategic partners such as the Calderdale College and HOTS will assist with an alternative training syllabus aimed at those in need of a more vocational offering. Another highlight is our women's gym facility. The investment has paid dividend with over 100 active users per month and growing.

The outlook remains positive and we see Himmat continuing to grow and extending the reach of the support it is able to give.

FINANCIAL REVIEW

Financial position

Income for the year decreased to £513,252 from the prior year figure of £562,207, and includes restricted income of £89,640 from Community Foundation for Calderdale.

Expenditure of the year was £579,621 (2021 : £485,759), which has led to a deficit for the year of £66,369 (2021 : £76,448 surplus).

The closing funds of the charity, totalled £407,761 at 31 March 2022, this being split between unrestricted funds of £301,195 and restricted funds of £106,566.

HIMMAT LIMITED (REGISTERED NUMBER: 03277918)

Report of the Trustees
for the Year Ended 31st March 2022

FINANCIAL REVIEW

Investment policy and objectives

The Charity holds the majority of our funds in a non-interest bearing Barclays account and the Board will seek to discuss holding this in an alternative account which gives a reasonable return yet allowing a minimum notice period for access to the monies.

Bank: The amount held as at 31 March 2022 was £265,356 (2021 : £310,159).

Reserves policy

The Management Committee has examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the funds not committed or invested in tangible fixed assets held by the Charity should be sufficient to cover 6 months of operational expenditure, which is currently £273,179 based on the unrestricted expenditure for the year. This is to cover the costs to the Charity should funding streams end or be significantly reduced.

The current level of free (unrestricted) reserves is just below this level at £257,843 as follows:

	31.3.22
	£
Total Unrestricted Reserves	301,195
Less: Tangible Fixed Assets (Unrestricted)	(43,352)
	<hr/>
Total free (unrestricted) reserves	257,843
	<hr/> <hr/>

Himmat remains committed to its asset strategy as a means to bring business sustainability and will be seeking to complete acquisition at the earliest appropriate date.'

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Himmat was established in 1991 and registered as a charity and incorporated as a company limited by guarantee in 1996. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The Directors of the company are also charity trustees for the purpose of charity law and, under the company's Articles of Association, are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

The Board of Trustees of the company seeks to ensure that its members possess the range of skills and expertise required to benefit the diverse range of work the company undertakes.

In the event of particular skills or expertise being lost due to retirement, appropriate individuals are identified and approached to offer themselves for election to the Board of Trustees.

**Report of the Trustees
for the Year Ended 31st March 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Himmat Ltd has delegated responsibility for organisational issues to a Management Committee comprising all Trustees plus two members from professional backgrounds relevant to the work of the charity but whose professional role prevent them from becoming Trustees/Directors. The Management Committee meets bi monthly and is responsible for the strategic direction and policy of the charity. The Project Director also sits on the Management Committee.

The Management Committee delegates much of the responsibility for the day to operational side of the organisation to the Project Director. The Project Director is responsible for all aspects of financial control and management and for ensuring that services are delivered in accordance with contract specifications and that key performance indicators are met. The school principal role has changed to deputy manager and she has responsibility for the day-to-day operational management of some projects, staff supervision and for ensuring that members of the staff team continuously develop their skills and working practices in line with good practice and organisational expectations.

Induction and training of new trustees

Most trustees are familiar with the practical work of the charity, however new members are invited and encouraged to visit and familiarise themselves with the charity and the context in which it operates.

An induction is also provided to new members in the form of a short briefing/training session which is led by the Chair of the Board of Trustees and the Project Director.

Key management remuneration

We have always used the Local Authority's pay scales as a rough guide for each post and the Himmat Board/Directors decide on any variation or pay awards. In recent years, there has been little increase to staff income levels through a combination of factors experienced by many organisations in the public and voluntary sector. In Jan 2019 newly appointed Project Director fed back following a Board led HR review. Roles and job descriptions were refined and and it is anticipated that we will review the structure again in 2022.

Risk management

The Board of Trustees and the Management Committee periodically undertake a review of the major risks to which the charity is or may be exposed. Where appropriate, systems and procedures have been established to mitigate the risks that the charity is facing or may face.

Appropriate policies and procedures are in place to ensure compliance with legislative requirements, which include employment laws, health and safety of staff, volunteers, clients and visitors.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03277918 (England and Wales)

Registered Charity number

1059600

Registered office

Lower Ground Floor
Raven Street Community Centre
Raven Street
Halifax
West Yorkshire
HX1 4NE

HIMMAT LIMITED (REGISTERED NUMBER: 03277918)

**Report of the Trustees
for the Year Ended 31st March 2022**

Trustees

T Ali
P A Hussain (resigned 20/9/22)
T Hussain (resigned 22/9/21)
H Ilyas
A Jabar
J M Lynn (resigned 17/9/22)
W A Mirza
K Shazad
F Shoukat (Chair)
S Hussain (appointed 11/5/22)
P P Moore (appointed 11/5/22)

Company Secretary

Independent Examiner

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

Barclays Bank Plc
Commercial Street
Halifax
West Yorkshire
HX1 1BE

Payroll Providers

Calderdale MBC

Senior Management Team

Director	-	Dan Sutherland
Project Manager	-	Joanne Watts

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of HIMMAT LIMITED for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Report of the Trustees
for the Year Ended 31st March 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 ^{15/12/2022} and signed on its behalf by:



.....
F Shoukat - Trustee

**Independent Examiner's Report to the Trustees of
HIMMAT LIMITED (Registered number: 03277918)**

Independent examiner's report to the trustees of HIMMAT LIMITED ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

V J Atkinson FCA
Institute of Chartered Accountants in England and Wales
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW



Date: 16 December 2022

HIMMAT LIMITED

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15,137	89,640	104,777	60,912
Charitable activities					
Charitable Activities		408,410	-	408,410	501,267
Investment income	3	65	-	65	28
Total		<u>423,612</u>	<u>89,640</u>	<u>513,252</u>	<u>562,207</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable Activities		546,358	33,263	579,621	485,759
NET INCOME/(EXPENDITURE)		(122,746)	56,377	(66,369)	76,448
RECONCILIATION OF FUNDS					
Total funds brought forward		423,941	50,189	474,130	397,682
TOTAL FUNDS CARRIED FORWARD		<u><u>301,195</u></u>	<u><u>106,566</u></u>	<u><u>407,761</u></u>	<u><u>474,130</u></u>

The notes form part of these financial statements

HIMMAT LIMITED (REGISTERED NUMBER: 03277918)

Balance Sheet
31st March 2022

	Notes	31/3/22 £	31/3/21 £
FIXED ASSETS			
Tangible assets	12	87,267	104,509
CURRENT ASSETS			
Debtors	13	73,384	143,444
Cash at bank and in hand		265,356	310,159
		<u>338,740</u>	<u>453,603</u>
CREDITORS			
Amounts falling due within one year	14	(18,246)	(83,982)
NET CURRENT ASSETS		<u>320,494</u>	<u>369,621</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		407,761	474,130
NET ASSETS		<u>407,761</u>	<u>474,130</u>
FUNDS	17		
Unrestricted funds		301,195	423,941
Restricted funds		106,566	50,189
TOTAL FUNDS		<u>407,761</u>	<u>474,130</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

HIMMAT LIMITED (REGISTERED NUMBER: 03277918)

Balance Sheet - continued
31st March 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15/12/2022 and were signed on its behalf by:



.....
F Shoukat - Trustee

The notes form part of these financial statements

HIMMAT LIMITED

Cash Flow Statement
for the Year Ended 31st March 2022

	Notes	31/3/22 £	31/3/21 £
Cash flows from operating activities			
Cash generated from operations	1	(44,868)	65,862
Net cash (used in)/provided by operating activities		<u>(44,868)</u>	<u>65,862</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(28,713)
Interest received		65	28
Net cash provided by/(used in) investing activities		<u>65</u>	<u>(28,685)</u>
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginning of the reporting period		<u>310,159</u>	<u>272,982</u>
Cash and cash equivalents at the end of the reporting period		<u>265,356</u>	<u>310,159</u>

The notes form part of these financial statements

HIMMAT LIMITED

Notes to the Cash Flow Statement
for the Year Ended 31st March 2022

1.	RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	31/3/22	31/3/21
		£	£
	Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(66,369)	76,448
	Adjustments for:		
	Depreciation charges	17,243	18,407
	Interest received	(65)	(28)
	Decrease/(increase) in debtors	70,059	(100,032)
	(Decrease)/increase in creditors	(65,736)	71,067
	Net cash (used in)/provided by operations	<u>(44,868)</u>	<u>65,862</u>
2.	ANALYSIS OF CHANGES IN NET FUNDS		
		At 1/4/21	Cash flow
		£	£
	Net cash		At 31/3/22
	Cash at bank and in hand	310,159	£
		<u>310,159</u>	(44,803)
		<u>310,159</u>	<u>265,356</u>
	Total	<u>310,159</u>	<u>(44,803)</u>
		<u>310,159</u>	<u>265,356</u>

The notes form part of these financial statements

HIMMAT LIMITED

Notes to the Financial Statements for the Year Ended 31st March 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Long leasehold	-	Straight line over 10 years
Fixtures and fittings	-	15% on reducing balance
Motor vehicles	-	25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

2. DONATIONS AND LEGACIES

	31/3/22	31/3/21
	£	£
Grants	<u>104,777</u>	<u>60,912</u>

Grants received, included in the above, are as follows:

	31/3/22	31/3/21
	£	£
Calderdale Metropolitan Borough Council - Holiday Kitchen	-	1,400
Community Foundation for Calderdale	89,640	3,500
HMRC Coronavirus Job Retention Scheme	-	29,084
Other grants	15,137	-
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	-	26,928
	<u>104,777</u>	<u>60,912</u>

3. INVESTMENT INCOME

	31/3/22	31/3/21
	£	£
Deposit account interest	<u>65</u>	<u>28</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31/3/22	31/3/21
	£	£
Charitable activities income	<u>408,410</u>	<u>501,267</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	<u>518,617</u>	<u>61,004</u>	<u>579,621</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/3/22	31/3/21
	£	£
Staff costs	391,669	287,739
Rates and water	2,094	-
Insurance	4,817	4,940
Light and heat	3,115	2,475
Telephone	4,636	4,444
Postage and stationery	1,309	1,334
Sundries	482	875
Rent, rates and room hire	31,939	28,000
Repairs and maintenance	12,140	2,491
Computer repairs and maintenance	1,631	4,557
Staff training and recruitment	9,985	1,260
Travelling expenses	5,494	3,938
Project costs and client activities	49,306	73,956
	<u>518,617</u>	<u>416,009</u>

7. SUPPORT COSTS

		Governance costs
		£
Charitable Activities		<u>61,004</u>

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

Governance costs

	31/3/22	31/3/21
	Charitable Activities	Total activities
	£	£
Accountancy and payroll fees	3,094	3,709
Legal and professional fees	40,667	47,634
Depreciation of tangible fixed assets	17,243	18,407
	<u>61,004</u>	<u>69,750</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31/3/22	31/3/21
	£	£
Depreciation - owned assets	<u>17,242</u>	<u>18,406</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

10. STAFF COSTS

	31/3/22	31/3/21
	£	£
Wages and salaries	359,966	261,816
Social security costs	23,670	18,802
Other pension costs	8,033	7,121
	<u>391,669</u>	<u>287,739</u>

The key management personnel of the charity have been identified as the Director and Project Manager. The aggregate employment benefits, including employers national insurance and pension contributions, for these key management personnel for the year was £85,196 (2021: £73,056).

The average monthly number of employees during the year was as follows:

	31/3/22	31/3/21
Direct charitable and administration	<u>22</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	33,984	26,928	60,912
Charitable activities			
Charitable Activities	501,267	-	501,267
Investment income	28	-	28
Total	<u>535,279</u>	<u>26,928</u>	<u>562,207</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	452,557	33,202	485,759
NET INCOME/(EXPENDITURE)	82,722	(6,274)	76,448
RECONCILIATION OF FUNDS			
Total funds brought forward	341,219	56,463	397,682
TOTAL FUNDS CARRIED FORWARD	<u>423,941</u>	<u>50,189</u>	<u>474,130</u>

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st April 2021 and 31st March 2022	99,317	25,630	77,200	202,147
DEPRECIATION				
At 1st April 2021	18,480	15,303	63,855	97,638
Charge for year	10,393	3,513	3,336	17,242
At 31st March 2022	28,873	18,816	67,191	114,880
NET BOOK VALUE				
At 31st March 2022	70,444	6,814	10,009	87,267
At 31st March 2021	80,837	10,327	13,345	104,509

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

12. TANGIBLE FIXED ASSETS - continued

The charity has entered into a 125 year lease on the 17 June 2016, related to land on the south side of Hanson Lane, as represented by title number YY69983 held at the Land Registry.

No value has been included in these accounts in relation to this land, as no formal valuation has been undertaken and an estimate of the value is not quantifiable on the basis of value in use.

The long leasehold assets shown above, relate to the costs of development of the land, into a sports field.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade debtors	72,722	122,024
Prepayments and accrued income	662	21,420
	<u>73,384</u>	<u>143,444</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/22	31/3/21
	£	£
Trade creditors	13,645	78,013
Accruals and deferred income	4,601	5,969
	<u>18,246</u>	<u>83,982</u>

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/22	31/3/21
	£	£
Within one year	18,223	30,022
Between one and five years	4	4
In more than five years	114	115
	<u>18,341</u>	<u>30,141</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
Fixed assets	43,352	43,915	87,267	104,509
Current assets	276,089	62,651	338,740	453,603
Current liabilities	(18,246)	-	(18,246)	(83,982)
	<u>301,195</u>	<u>106,566</u>	<u>407,761</u>	<u>474,130</u>

17. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	423,941	(122,746)	301,195
Restricted funds			
Community Foundation for Calderdale	-	62,651	62,651
Sport England (URN: 20014005775)	50,189	(6,274)	43,915
	<u>50,189</u>	<u>56,377</u>	<u>106,566</u>
TOTAL FUNDS	<u>474,130</u>	<u>(66,369)</u>	<u>407,761</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	423,612	(546,358)	(122,746)
Restricted funds			
Community Foundation for Calderdale	89,640	(26,989)	62,651
Sport England (URN: 20014005775)	-	(6,274)	(6,274)
	<u>89,640</u>	<u>(33,263)</u>	<u>56,377</u>
TOTAL FUNDS	<u>513,252</u>	<u>(579,621)</u>	<u>(66,369)</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
Unrestricted funds				
General fund	341,219	82,722	(150,000)	273,941
Designated - Capital Fund	-	-	150,000	150,000
	<u>341,219</u>	<u>82,722</u>	<u>-</u>	<u>423,941</u>
Restricted funds				
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	-	(1)	-	(1)
Sport England (URN: 20014005775)	56,463	(6,273)	-	50,190
	<u>56,463</u>	<u>(6,274)</u>	<u>-</u>	<u>50,189</u>
TOTAL FUNDS	<u>397,682</u>	<u>76,448</u>	<u>-</u>	<u>474,130</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	535,279	(452,557)	82,722
Restricted funds			
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	26,927	(26,928)	(1)
Sport England (URN: 20014005775)	1	(6,274)	(6,273)
	<u>26,928</u>	<u>(33,202)</u>	<u>(6,274)</u>
TOTAL FUNDS	<u>562,207</u>	<u>(485,759)</u>	<u>76,448</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
Unrestricted funds				
General fund	341,219	(40,024)	(150,000)	151,195
Designated - Capital Fund	-	-	150,000	150,000
	<u>341,219</u>	<u>(40,024)</u>	<u>-</u>	<u>301,195</u>
Restricted funds				
Community Foundation for Calderdale	-	62,651	-	62,651
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	-	(1)	-	(1)
Sport England (URN: 20014005775)	56,463	(12,547)	-	43,916
	<u>56,463</u>	<u>50,103</u>	<u>-</u>	<u>106,566</u>
TOTAL FUNDS	<u>397,682</u>	<u>10,079</u>	<u>-</u>	<u>407,761</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	958,891	(998,915)	(40,024)
Restricted funds			
Community Foundation for Calderdale	89,640	(26,989)	62,651
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	26,927	(26,928)	(1)
Sport England (URN: 20014005775)	1	(12,548)	(12,547)
	<u>116,568</u>	<u>(66,465)</u>	<u>50,103</u>
TOTAL FUNDS	<u>1,075,459</u>	<u>(1,065,380)</u>	<u>10,079</u>

Restricted funds

The Sports England restricted fund, represents funding received for the development of a sports pitch, this development was undertaken during the year. The funding conditions apply that Sports England has security over the assets purchased throughout their useful economic life.

HIMMAT LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 31st March 2022**

17. MOVEMENT IN FUNDS - continued

The fund balance therefore represents the net book value of the asset purchased via the funding. The asset is being depreciated over a 10 year period, and the fund will therefore diminish in line with this policy.

18. RELATED PARTY DISCLOSURES

During the year, the charity has used the services of Unique Community Hub Ltd. T Ali and Y Mohammed, trustees of the charity, have served as directors of Unique Community Hub Ltd during the year.

Invoices received from Unique Hub Community Ltd for services provided during the year totalled £1,645, and there was no balance outstanding at the year end.

Services invoiced by Himmat to Unique Hub Community Ltd for services provided to them during the year totalled £400, this amount was outstanding at the year end.

19. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

20. LEGAL CHARGES

On 29 June 2018 a legal charge has been created and delivered to Companies House on 6 July 2018, in favour of the entitled persons - Barclays Security Trustee Limited.

This charge represents a fixed and floating charge over all present and future property, assets and undertakings of the charity.

The charge has been registered in anticipation of the receipt of a loan for the purchase of a property.

HIMMAT LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31st March 2022

	31/3/22 £	31/3/21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	104,777	60,912
Investment income		
Deposit account interest	65	28
Charitable activities		
Charitable activities income	408,410	501,267
Total incoming resources	513,252	562,207
EXPENDITURE		
Charitable activities		
Wages	359,966	261,816
Social security	23,670	18,802
Pensions	8,033	7,121
Rates and water	2,094	-
Insurance	4,817	4,940
Light and heat	3,115	2,475
Telephone	4,636	4,444
Postage and stationery	1,309	1,334
Sundries	482	875
Rent, rates and room hire	31,939	28,000
Repairs and maintenance	12,140	2,491
Computer repairs and maintenance	1,631	4,557
Staff training and recruitment	9,985	1,260
Travelling expenses	5,494	3,938
Project costs and client activities	49,306	73,956
	518,617	416,009
Support costs		
Governance costs		
Accountancy and payroll fees	3,094	3,709
Legal and professional fees	40,667	47,634
Long leasehold	10,393	10,393
Carried forward	54,154	61,736

This page does not form part of the statutory financial statements

HIMMAT LIMITED

Detailed Statement of Financial Activities
for the Year Ended 31st March 2022

	31/3/22	31/3/21
	£	£
Governance costs		
Brought forward	54,154	61,736
Fixtures and fittings	3,514	8,014
Motor vehicles	3,336	-
	<u>61,004</u>	<u>69,750</u>
Total resources expended	<u>579,621</u>	<u>485,759</u>
Net (expenditure)/income	<u>(66,369)</u>	<u>76,448</u>

This page does not form part of the statutory financial statements

HIMMAT LIMITED

England & Wales - Charity number 1059600

Accounts

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
HIMMAT LIMITED**

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

HIMMAT LIMITED

**Contents of the Financial Statements
for the Year Ended 31 March 2021**

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**Report of the Trustees
for the Year Ended 31 March 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, 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

The objectives of Himmat are:

- To promote opportunities for the benefit of young people living in West Yorkshire and in particular, counselling and education to Young South Asian offenders.
- To offer young people the opportunity to develop their knowledge, skills and attitudes and confidence, thus enabling and empowering them to decide their own futures.
- To provide extra-curricular, recreation and leisure opportunities for young people in the interest of social welfare and with the object of improving life conditions.

The strategies employed to assist the organisation to meet these objectives include the following:

- Developing and working in partnership with other agencies to secure and deliver the widest range of services available that best match the needs of the client groups.
- Providing a range of services which are reflective of relevant quality standards and address the issues around re-integration of offenders back into their communities.
- Development and delivery of a wide range of learning, sports and leisure activities, focused on personal development and reduction of anti-social behaviour and exclusion from mainstream education provision.

Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Report of the Trustees
for the Year Ended 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Major areas of activity and future plans

As with many organisations the start of this financial year saw us operating under very challenging circumstances due to the recent imposition of lockdown restrictions and the impact that has had on the way we all live and work. As a board we highlighted the need to take action early to safeguard our staff and to support the community through this difficult time. Our mission as a Charity became more important than ever in the face of such a social crisis, so rather than scaling down our services we put our efforts in to expanding our offer in the face of adversity.

Due to the proactive measures we took even before the lockdown started we had by the start of this financial year transitioned our services to remote working where possible and were ahead with this new way of operating. This meant that many of our services, which support vulnerable people, were able to continue seamlessly throughout the initial disruption and maintain both our obligations to those who fund us and the community we serve. To safeguard the welfare of our staff we put in place a number of measures for their safety and provided them with the equipment and training needed to work remotely. Further support was given to those members of staff who due to personal circumstances such as health vulnerabilities or caring responsibilities were more deeply impacted by the Pandemic and related restrictions.

Many of our team went above and beyond to ensure that our services could continue, keeping the link with those who needed our help the most. Despite the challenges our education provision didn't miss a day and had over 90% attendance from our young people classed as vulnerable during lockdown. We also expanded this to a new provision to support young people in Calderdale that has gone from strength to strength. Our Over 50's group in Bradford East also became a particular focus of our support, alongside food deliveries we also ran phone bingo, quizzes, remote Christmas activities and the provision of computer tablets to connect those who were isolated thanks to a grant from the Lottery Fund.

One service that sadly couldn't continue was our open access youth provision, this is a core part of what we offer and had provided support to many young people who needed that help now more than ever. The effects of the Pandemic on young people has been disproportionately felt with the disruption to their education, access to youth provision and social development throwing many young people into a state of crisis. This concern was also recognised early by our statutory partners at Calderdale Metropolitan Borough Council and West Yorkshire Police with whom we worked to expand our detached youth work offer to support young people in the community through this critical time.

The sudden requirement for local people to isolate and shield alongside the impact on the income of many working families meant that there was an increase in those needing support including people who haven't been in the position of needing it before in their lives. Our excellent local partner charities in the area The St Augustine's Centre and Halifax Opportunity Trust worked with us to quickly create a new food and other essentials support services based at the latter's base on Hanson Lane. This coordinated with other support services in the area to provide a delivery service that was vital to those residents who either couldn't afford or couldn't physically get to a supermarket. We would like to thank all staff, volunteers and funders who helped keep this service going throughout the year.

Along with adapting many of our existing services to the new ways of working we also decided to set up new services through a variety of different funding sources. The most significant piece of work we took on this year was as one of 80 partners in the national Barnardo's led See, Hear, Respond programme. This programme was designed to support those young people who were at risk of falling through the gaps in local service provision and provided a rapid response to those in need. Through this we were able to support hundreds of young people across Bradford and Calderdale through Place Based Youth Work, therapeutic interventions and help with schooling. This contract contributed significantly to our efforts in year and our performance as an organisation was recognised to be excellent which has embedded our reputation as an organisation that delivers effectively for young people.

**Report of the Trustees
for the Year Ended 31 March 2021**

In the face of all these challenges and new demands for service we have stayed on course with our long-term strategy to bring Himmat to a place of sustainability. The financial and organisational instability that the charity faced in recent years has been overcome through more robust processes and a transformation of our work practices thanks to the ongoing work of our Director. We head into the next financial year in a strong position and with a clear focus on our mission to support young people and the wider community. This next year will see us build on those partnerships and new ways of working that we have developed, to embed our sustainability for the long term through securing contracts and pursuing our intentions to make a capital purchase to give us a permanent home to operate from. Works have continued on our sports pitch has continued throughout the year and we look forward to completion and handover so we can realise the potential of this green space for our local community. We see Himmat continuing to grow and extending the reach of the support it is able to give.

FINANCIAL REVIEW

Financial position

Income for the year increased to £562,2067 from the prior year figure of £308,620, and includes restricted income of £26,928 from the Lottery Fund for Covid relief.

Expenditure of the year was £485,759 (2020 : £368,299), which has led to a surplus for the year of £76,448 (2020 : £59,679 deficit).

The closing funds of the charity, totalled £474,130 at 31 March 2021, this being split between unrestricted funds of £423,941 and restricted funds of £50,189.

Investment policy and objectives

The Charity holds the majority of our funds in a non-interest bearing Barclays account and the Board will seek to discuss holding this in an alternative account which gives a reasonable return yet allowing a minimum notice period for access to the monies.

Bank: The amount held as at 31 March 2021 was £310,1560 (2020 : £272,982).

Reserves policy

The Management Committee has examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the funds not committed or invested in tangible fixed assets held by the Charity should be sufficient to cover 6 months of operational expenditure, which is currently £229,278 based on the unrestricted expenditure for the year. This is to cover the costs to the Charity should funding streams end or be significantly reduced.

The current level of free (unrestricted) reserves is just below this level at £219,622 as follows:

	31.3.21
	£
Total Unrestricted Reserves	423,941
Less : Designated Funds	(150,000)
Less: Tangible Fixed Assets (Unrestricted)	<u>(54,319)</u>
Total free (unrestricted) reserves	<u>219,622</u>

The Board has continued to pursue negotiations to purchase the facility at Raven Street and in the financial to 31 March 2021 has designated £150,000 of Himmat's reserves towards this purchase and for the purposes of securing private finance.

Himmat remains committed to its asset strategy as a means to bring business sustainability and will be seeking to complete acquisition at the earliest appropriate date.'

**Report of the Trustees
for the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Himmat was established in 1991 and registered as a charity and incorporated as a company limited by guarantee in 1996. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The Directors of the company are also charity trustees for the purpose of charity law and, under the company's Articles of Association, are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

The Board of Trustees of the company seeks to ensure that its members possess the range of skills and expertise required to benefit the diverse range of work the company undertakes.

In the event of particular skills or expertise being lost due to retirement, appropriate individuals are identified and approached to offer themselves for election to the Board of Trustees.

Organisational structure

Himmat Ltd has delegated responsibility for organisational issues to a Management Committee comprising all Trustees plus two members from professional backgrounds relevant to the work of the charity but whose professional role prevent them from becoming Trustees/Directors. The Management Committee meets bi monthly and is responsible for the strategic direction and policy of the charity. The Project Director also sits on the Management Committee.

The Management Committee delegates much of the responsibility for the day to operational side of the organisation to the Project Director. The Project Director is responsible for all aspects of financial control and management and for ensuring that services are delivered in accordance with contract specifications and that key performance indicators are met. The school principal role has changed to deputy manager and she has responsibility for the day-to-day operational management of some projects, staff supervision and for ensuring that members of the staff team continuously develop their skills and working practices in line with good practice and organisational expectations.

Induction and training of new trustees

Most trustees are familiar with the practical work of the charity, however new members are invited and encouraged to visit and familiarise themselves with the charity and the context in which it operates.

An induction is also provided to new members in the form of a short briefing/training session which is led by the Chair of the Board of Trustees and the Project Director.

Key management remuneration

We have always used the Local Authority's pay scales as a rough guide for each post and the Himmat Board/Directors decide on any variation or pay awards. In recent years, there has been little increase to staff income levels through a combination of factors experienced by many organisations in the public and voluntary sector. In Jan 2019 newly appointed Project Director fed back following a Board led HR review. Roles and job descriptions were refined and and it is anticipated that we will review the structure again in 2022.

Risk management

The Board of Trustees and the Management Committee periodically undertake a review of the major risks to which the charity is or may be exposed. Where appropriate, systems and procedures have been established to mitigate the risks that the charity is facing or may face.

Appropriate policies and procedures are in place to ensure compliance with legislative requirements, which include employment laws, health and safety of staff, volunteers, clients and visitors.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03277918 (England and Wales)

**Report of the Trustees
for the Year Ended 31 March 2021**

Registered Charity number

1059600

Registered office

Lower Ground Floor
Raven Street Community Centre
Raven Street
Halifax
West Yorkshire
HX1 4NE

Trustees

T Ali
P A Hussain
T Hussain (appointed 21.1.21) (resigned 22.9.21)
H Ilyas (appointed 21.1.21)
A Jabar
J M Lynn
W A Mirza
Y Mohammed (resigned 28.8.20)
K Shazad (appointed 21.1.21)
F Shoukat (Chair)
S Sweeney (resigned 27.6.20)
Z Syed Treasurer (resigned 4.5.20)

Company Secretary

J M Lynn

Independent Examiner

Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

Bankers

Barclays Bank Plc
Commercial Street
Halifax
West Yorkshire
HX1 1BE

Payroll Providers

Calderdale MBC

Senior Management Team

Director	-	Dan Sutherland
Project Manager	-	Joanne Watts

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of HIMMAT LIMITED for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Report of the Trustees
for the Year Ended 31 March 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company 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 16 December 2021 and signed on its behalf by:

F Shoukat - Trustee

**Independent Examiner's Report to the Trustees of
HIMMAT LIMITED (Registered number: 03277918)**

Independent examiner's report to the trustees of HIMMAT LIMITED ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

V J Atkinson FCA
Institute of Chartered Accountants in England and Wales
Riley & Co Limited
Chartered Accountants
52 St Johns Lane
Halifax
West Yorkshire
HX1 2BW

20 December 2021

HIMMAT LIMITED

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	33,984	26,928	60,912	73,858
Charitable activities	4				
Charitable Activities		501,267	-	501,267	234,681
Investment income	3	<u>28</u>	<u>-</u>	<u>28</u>	<u>81</u>
Total		<u>535,279</u>	<u>26,928</u>	<u>562,207</u>	<u>308,620</u>
 EXPENDITURE ON					
Charitable activities	5				
Charitable Activities		452,557	33,202	485,759	368,299
NET INCOME/(EXPENDITURE)		<u>82,722</u>	<u>(6,274)</u>	<u>76,448</u>	<u>(59,679)</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		341,219	56,463	397,682	457,361
TOTAL FUNDS CARRIED FORWARD		<u><u>423,941</u></u>	<u><u>50,189</u></u>	<u><u>474,130</u></u>	<u><u>397,682</u></u>

The notes form part of these financial statements

HIMMAT LIMITED (REGISTERED NUMBER: 03277918)

**Balance Sheet
31 March 2021**

	Notes	31.3.21 £	31.3.20 £
FIXED ASSETS			
Tangible assets	12	104,509	94,202
CURRENT ASSETS			
Debtors	13	143,444	43,413
Cash at bank and in hand		<u>310,160</u>	<u>272,982</u>
		453,604	316,395
CREDITORS			
Amounts falling due within one year	14	(83,983)	(12,915)
NET CURRENT ASSETS		<u>369,621</u>	<u>303,480</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		474,130	397,682
NET ASSETS		<u>474,130</u>	<u>397,682</u>
FUNDS			
Unrestricted funds	18	423,941	341,219
Restricted funds		<u>50,189</u>	<u>56,463</u>
TOTAL FUNDS		<u>474,130</u>	<u>397,682</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Balance Sheet - continued
31 March 2021

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2021 and were signed on its behalf by:

F Shoukat - Trustee

J M Lynn - Trustee

HIMMAT LIMITED**Cash Flow Statement
for the Year Ended 31 March 2021**

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>65,862</u>	<u>(57,485)</u>
Net cash provided by/(used in) operating activities		<u>65,862</u>	<u>(57,485)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(28,713)	(82,855)
Interest received		<u>28</u>	<u>81</u>
Net cash used in investing activities		<u>(28,685)</u>	<u>(82,774)</u>
Change in cash and cash equivalents in the reporting period			
		37,177	(140,259)
Cash and cash equivalents at the beginning of the reporting period			
	2	<u>272,982</u>	<u>413,241</u>
Cash and cash equivalents at the end of the reporting period			
	2	<u>310,159</u>	<u>272,982</u>

The notes form part of these financial statements

HIMMAT LIMITED

Notes to the Cash Flow Statement
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES			
		31.3.21	31.3.20
		£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)		76,448	(59,679)
Adjustments for:			
Depreciation charges		18,407	15,077
Interest received		(28)	(81)
Increase in debtors		(100,032)	(2,113)
Increase/(decrease) in creditors		71,067	(10,689)
Net cash provided by/(used in) operations		<u>65,862</u>	<u>(57,485)</u>
2. ANALYSIS OF CASH AND CASH EQUIVALENTS			
		31.3.21	31.3.20
		£	£
Cash in hand		300	995
Notice deposits (less than 3 months)		309,860	271,987
Overdrafts included in bank loans and overdrafts falling due within one year		(1)	-
Total cash and cash equivalents		<u>310,159</u>	<u>272,982</u>
3. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	272,982	37,178	310,160
Bank overdraft	-	(1)	(1)
	<u>272,982</u>	<u>37,177</u>	<u>310,159</u>
Total	<u>272,982</u>	<u>37,177</u>	<u>310,159</u>

HIMMAT LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Long leasehold	- Straight line over 10 years
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

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

HIMMAT LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	-	121
Grants	<u>60,912</u>	<u>73,737</u>
	<u>60,912</u>	<u>73,858</u>

Grants received, included in the above, are as follows:

	31.3.21	31.3.20
	£	£
Calderdale Metropolitan Borough Council - Holiday Kitchen	1,400	5,000
Calderdale Metropolitan Borough Council - Safer Communities Fund	-	6,000
Community Foundation for Calderdale	3,500	-
HMRC Coronavirus Job Retention Scheme	29,084	-
Sport England (URN: 2014005775)	-	62,737
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	26,928	-
	<u>60,912</u>	<u>73,737</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>28</u>	<u>81</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Charitable activities income	<u>501,267</u>	<u>234,681</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	<u>416,009</u>	<u>69,750</u>	<u>485,759</u>

HIMMAT LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES	31.3.21 £	31.3.20 £
Staff costs	287,739	253,893
Insurance	4,940	4,795
Light and heat	2,475	4,153
Telephone	4,444	3,193
Postage and stationery	1,334	684
Sundries	875	539
Rent, rates and room hire	28,000	28,000
Repairs and maintenance	2,491	10,491
Computer repairs and maintenance	4,557	1,753
Staff training and recruitment	1,260	3,187
Travelling expenses	3,938	4,504
Project costs and client activities	73,956	12,898
Volunteer expenses	-	2,503
	<u>416,009</u>	<u>330,593</u>
 7. SUPPORT COSTS		Governance costs £
Charitable Activities		<u>69,750</u>
Support costs, included in the above, are as follows:		
Governance costs	31.3.21 Charitable Activities £	31.3.20 Total activities £
Accountancy and payroll fees	3,709	5,697
Legal and professional fees	47,634	16,932
Depreciation of tangible fixed assets	18,407	15,077
	<u>69,750</u>	<u>37,706</u>
 8. NET INCOME/(EXPENDITURE)		
Net income/(expenditure) is stated after charging/(crediting):		
	31.3.21 £	31.3.20 £
Depreciation - owned assets	<u>18,406</u>	<u>15,077</u>

HIMMAT LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

9. 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.

10. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	261,816	230,946
Social security costs	18,802	16,399
Other pension costs	<u>7,121</u>	<u>6,548</u>
	<u>287,739</u>	<u>253,893</u>

The key management personnel of the charity have been identified as the Director and Project Manager. The aggregate employment benefits, including employers national insurance and pension contributions, for these key management personnel for the year was £73,056 (2020: £54,733).

The average monthly number of employees during the year was as follows:

	31.3.21	31.3.20
Direct charitable and administration	<u>18</u>	<u>15</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,121	62,737	73,858
Charitable activities			
Charitable Activities	234,681	-	234,681
Investment income	<u>81</u>	<u>-</u>	<u>81</u>
Total	<u>245,883</u>	<u>62,737</u>	<u>308,620</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	362,025	6,274	368,299
NET INCOME/(EXPENDITURE)	<u>(116,142)</u>	<u>56,463</u>	<u>(59,679)</u>

HIMMAT LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	457,361	-	457,361
TOTAL FUNDS CARRIED FORWARD	341,219	56,463	397,682

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2020	80,875	15,359	77,200	173,434
Additions	18,442	10,271	-	28,713
At 31 March 2021	99,317	25,630	77,200	202,147
DEPRECIATION				
At 1 April 2020	8,088	11,737	59,407	79,232
Charge for year	10,392	3,566	4,448	18,406
At 31 March 2021	18,480	15,303	63,855	97,638
NET BOOK VALUE				
At 31 March 2021	80,837	10,327	13,345	104,509
At 31 March 2020	72,787	3,622	17,793	94,202

The charity has entered into a 125 year lease on the 17 June 2016, related to land on the south side of Hanson Lane, as represented by title number YY69983 held at the Land Registry.

No value has been included in these accounts in relation to this land, as no formal valuation has been undertaken and an estimate of the value is not quantifiable on the basis of value in use.

The long leasehold assets shown above, relate to the costs of development of the land, into a sports field.

HIMMAT LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	122,024	42,386
Prepayments and accrued income	<u>21,420</u>	<u>1,027</u>
	<u>143,444</u>	<u>43,413</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans and overdrafts (see note 15)	1	-
Trade creditors	78,013	9,094
Accruals and deferred income	<u>5,969</u>	<u>3,821</u>
	<u>83,983</u>	<u>12,915</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>1</u>	<u>-</u>

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.3.21	31.3.20
	£	£
Within one year	30,022	30,021
Between one and five years	4	4
In more than five years	<u>115</u>	<u>116</u>
	<u>30,141</u>	<u>30,141</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
Fixed assets	54,319	50,190	104,509	94,202
Current assets	453,604	-	453,604	316,395
Current liabilities	(83,982)	(1)	(83,983)	(12,915)
	<u>423,941</u>	<u>50,189</u>	<u>474,130</u>	<u>397,682</u>

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	341,219	82,722	(150,000)	273,941
Designated - Capital Fund	-	-	150,000	150,000
	<u>341,219</u>	<u>82,722</u>	<u>-</u>	<u>423,941</u>
Restricted funds				
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	-	(1)	-	(1)
Sport England (URN: 20014005775)	56,463	(6,273)	-	50,190
	<u>56,463</u>	<u>(6,274)</u>	<u>-</u>	<u>50,189</u>
TOTAL FUNDS	<u>397,682</u>	<u>76,448</u>	<u>-</u>	<u>474,130</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	535,279	(452,557)	82,722
Restricted funds			
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	26,927	(26,928)	(1)
Sport England (URN: 20014005775)	1	(6,274)	(6,273)
	<u>26,928</u>	<u>(33,202)</u>	<u>(6,274)</u>
TOTAL FUNDS	<u>562,207</u>	<u>(485,759)</u>	<u>76,448</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	457,361	(116,142)	341,219
Restricted funds			
Sport England (URN: 20014005775)	-	56,463	56,463
TOTAL FUNDS	<u>457,361</u>	<u>(59,679)</u>	<u>397,682</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	245,883	(362,025)	(116,142)
Restricted funds			
Sport England (URN: 20014005775)	62,737	(6,274)	56,463
TOTAL FUNDS	<u>308,620</u>	<u>(368,299)</u>	<u>(59,679)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	457,361	(33,420)	(150,000)	273,941
Designated - Capital Fund	-	-	150,000	150,000
	<u>457,361</u>	<u>(33,420)</u>	<u>-</u>	<u>423,941</u>
Restricted funds				
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	-	(1)	-	(1)
Sport England (URN: 20014005775)	-	50,190	-	50,190
	<u>-</u>	<u>50,189</u>	<u>-</u>	<u>50,189</u>
TOTAL FUNDS	<u>457,361</u>	<u>16,769</u>	<u>-</u>	<u>474,130</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	781,162	(814,582)	(33,420)
Restricted funds			
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	26,927	(26,928)	(1)
Sport England (URN: 20014005775)	<u>62,738</u>	<u>(12,548)</u>	<u>50,190</u>
	<u>89,665</u>	<u>(39,476)</u>	<u>50,189</u>
TOTAL FUNDS	<u>870,827</u>	<u>(854,058)</u>	<u>16,769</u>

Restricted funds

The Sports England restricted fund, represents funding received for the development of a sports pitch, this development was undertaken during the year. The funding conditions apply that Sports England has security over the assets purchased throughout their useful economic life.

The fund balance therefore represents the net book value of the asset purchased via the funding. The asset is being depreciated over a 10 year period, and the fund will therefore diminish in line with this policy.

19. RELATED PARTY DISCLOSURES

During the year, the charity has used the services of Unique Community Hub Ltd. T Ali and Y Mohammed, trustees of the charity, have served as directors of Unique Community Hub Ltd during the year.

Invoices received from Unique Hub Community Ltd for services provided during the year totalled £23,592, and there was a balance of £6,878 outstanding at the year end.

20. ULTIMATE CONTROLLING PARTY

The charity is under the control of the board of trustees.

HIMMAT LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

21. LEGAL CHARGES

On 29 June 2018 a legal charge has been created and delivered to Companies House on 6 July 2018, in favour of the entitled persons - Barclays Security Trustee Limited.

This charge represents a fixed and floating charge over all present and future property, assets and undertakings of the charity.

The charge has been registered in anticipation of the receipt of a loan for the purchase of a property.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.