

SAHIR HOUSE

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

**Company Registration No. 03821749
Charity Registration No. 1077327**

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SAHIR HOUSE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The Trustees present their report and accounts for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

OBJECTIVES AND ACTIVITIES

Preserve and promote the good health, and in particular the sexual, mental and emotional health of people who are lesbian, gay, bisexual and/or transgendered; people who are questioning their sexuality/sexual orientation and/or gender identity; people experiencing discrimination on grounds of their race, ethnicity, nationality, immigration status or any protected characteristic, and associated / affected groups and communities.

Advance the education of the public and provide services in all areas relating to HIV, including the prevention of HIV transmission, sexual health and related long-term conditions.

Preserve and promote the good physical, mental and emotional health and welfare of people living with HIV and related long-term health conditions in Merseyside and surrounding areas, by the provision of care, support, and practical assistance to people living with HIV, their partners, carers, dependants, children and friends.

Sahir House is one of the longest surviving HIV charities in the United Kingdom (UK). Since 1987, the Charity has been providing support to people living with HIV and to those affected by HIV.

Sahir House works with children, young people, and adults, providing practical and emotional support through relevant interventions, which focus on confidence-building, empowerment, and education. Our ambition is to help all service users to experience fuller and healthier lives with HIV.

Sahir House is a much-loved regional charity and is authentically embedded within the communities it serves. The charity has always retained a spirit of grassroots activism and campaigning.

In 2020, Sahir House expanded its charitable objects to acknowledge the organisation's position as a long-serving LGBT+ charity and to allow for the development of services centred specifically around its expertise and reputation for supporting people from LGBT+ communities, refugees, and asylum seekers.

Sahir House is currently headquartered in Liverpool, providing services for people across the Liverpool City Region. All services are provided free of charge.

Our Service Portfolio

The wide range of services provided include:

HIV+ Refugee & Asylum Support Service

This is a specialist service for individuals seeking asylum, experiencing immigration issues or who have been trafficked and are living with HIV. This service offers a safe, confidential, and supportive space and can offer ongoing emotional and practical support.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

HIV+ Advice & Support Service

Our advice and support service can help with a range of matters from financial to housing to employment and other issues. The service can be accessed by anyone living with or affected by HIV as many times as they need. We offer a person-centred service which can range from one-off advice to regular meetings for those who need ongoing support. Our aim is to improve the quality of life and independence of those we assist.

Counselling Service

We offer free counselling to people living with HIV who may be experiencing difficulties with their sexuality, sexual health, and relationships. We work with adults experiencing issues of a psychosexual nature. We also specialise in working with people from the LGBTQ+ community. We offer sessions to people impacted and concerned about isolation, anxiety, depression, bereavement, loss of family relationships, coming out, gender identity, internalised homophobia, self-harm, suicide-ideation, childhood sexual abuse, victims of intimate partner violence and victims of homophobic hate crime, multiple rape and forced marriage.

Community Support

We aim to empower people to live confidently with HIV. We offer a broad range of activities and events focussed on improving the health and wellbeing outcomes - including HIV-focused and general health information sessions, peer support groups, practical workshops and cultural activities.

Training & Education

We offer training on HIV and sexual health topics. We have delivered training to local authorities, NHS trusts, housing providers, community and voluntary groups – and we've run seminars, workshops, action learning experiences, presentations and team briefings.

Testing & Prevention Services

We offer a confidential rapid self-administered HIV testing service using a finger prick test, which gives results in minutes. Any positive result is fast tracked to GUM clinics in Merseyside for clinical support and further testing. Condoms and lubricant are available at our head-office, service delivery sites and at all educational and training events. We provide prevention education and resources to community members and other service providers working with populations that are most vulnerable to HIV transmission.

Outreach

We offer outreach services for people living with, affected by, or at-risk of HIV – with a particular focus on disenfranchised and underserved communities.

Public Benefit Statement

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

ACHIEVEMENTS AND PERFORMANCE

In 2021-2022, Sahir House delivered **10,804** support activities to **482** service users across the Liverpool City Region. The Sahir House Wirral Outreach workers reached **702** individuals offering support and advice on safer sex.

During this reporting year Sahir House distributed **7,000** condoms throughout Merseyside.

The past year has been one of significant change for the charity in terms of its governance, management and funding.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

Operationally, the focus has been on managing the impacts of the pandemic, be that with the reopening of in-person services, keeping on track with necessary service improvement activities and reviewing funding programmes to meet specific needs of our service users.

Economic factors, such as inflation, low interest rate levels and the impacts of the Government's plans to address the pandemic have caused uncertainties.

Staff and trustees along with our valued volunteers have valiantly pulled together to ensure that we continue to offer our vital services.

During the year, the Board of Trustees experienced significant turnover of the organisation's five current incumbent trustees, three trustees were co-opted in May 2021 and two further trustees were co-opted in July 2022 and September 2022 respectively.

In terms of senior leadership, the organisation saw the resignation of two Chief Executives during the financial year. This resulted in several short periods where trustees assumed direct managerial oversight of the charity to ensure uninterrupted delivery of services.

Through interim six weekly reporting to full board, trustees ensured that all possible steps were being taken to mitigate all risks against achieving the Charity's objectives.

During the 2021/22 financial year, Liverpool City Council (LCC) released an Invitation to Tender (ITT) for the provision of specialist HIV support, prevention and testing services for Liverpool. This contract supplanted the longstanding arrangement Sahir House held with LCC for the delivery of HIV Support Services (this contract expiring August 2022).

Trustees opted to utilise salary savings to bring in specialist fundraising support to boost general funds and support with the submission of our tender for the above mentioned contracted. Unfortunately, Sahir House proved unsuccessful in its bid.

In 2021-2022, most significant funders were five local authorities – Liverpool, Wirral, St Helens, Sefton and Knowsley.

FINANCIAL REVIEW

Total income for the year totaled £435,619 (2021: Restated £535,959) of which £66,573 (2021: restated £140,361) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £461,808 (2021; £471,450), leaving a deficit for the year of £26,189 (2021: Surplus £64,509).

At 31st March 2022, the charitable company's reserves stood at £278,072 (2021: Restated £304,261) of which £18,710 (2021: £14,470) represented restricted funds.

Risk policy

The Trustees have compiled an organisational risk register of the major risks that the charity is exposed to, together with an action plan for mitigating these risks. Progress against the action plan is reviewed regularly by the Board of Trustees. The full organisational risk register is reviewed by Trustees annually.

Reserves policy

It is the policy of the charitable company to maintain unrestricted funds, which are free reserves at a level to cover redundancy and notice provision and three to six months' running costs should no further funding be secured.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

At the end of the financial year, unrestricted funds totalled £259,362 of which £5,521 is represented by tangible assets and £4,999 of intangible assets, leaving surplus free unrestricted reserves of £248,842. The charitable company requires £86,370 for redundancy provision, notice provision £51,170 and an estimated £50,000 for three months running costs, (total £187,540).

PLANS FOR THE FUTURE

Sahir House's plans for the future are demanding and ambitious, albeit impacted as we recover from the impacts of funding loss and a great deal of operational upheaval. They build upon Sahir House's strengths, expertise and over 37-year history of serving HIV+ and LGBT+ communities across the region.

The overarching ambition of The Board of Trustees is to work to move Sahir House towards delivery of its expanded charitable objects. Development of LGBT+ services in the coming years presents a significant opportunity for Sahir House to raise its visibility and impact whilst supporting Merseyside and national movement to address LGBT+ health and care inequalities.

Plans for the year ahead will focus on:

- Expansion of existing activities – building on the success, and increasing the reach, of activities and projects that Sahir House already undertakes across our region.
- New project/service scoping – setting out compelling proposals for philanthropic support, and for delivery when funding allows.
- Financial modelling – detailing the steps necessary to deliver new projects and fund Sahir House's growth.
- Developing supporting strategies – for fundraising, marketing and communications
- Organisational design – realigning Sahir House's structure to ensure it enables delivery of plans
- Impact measurement – bringing greater rigor and consistency to the way Sahir House measures its impact across all activities.
- Appointment of new CEO

Sahir House will continue to forge new and interesting collaborations and draw on its loyal and growing community of engaged service users, volunteers, supporters and allies to strengthen reach and impact. However, the Trustees recognise that their aspirations cannot be achieved without a parallel emphasis on creating financial resilience, raising the profile of Sahir House, and caring for staff and volunteers.

STRUCTURE. GOVERNANCE AND MANAGEMENT

Sahir House is a charitable company limited by guarantee (registered in England and Wales, No. 03821749) incorporated on 9th August 1999 and registered as a charity (number 1077327) on 8th September 1999.

The Governing Instruments under which the charitable company operates comprise the Memorandum and Articles of Association dated 28th July 1999, revised by special resolution 22nd September 1999, 21st November 2007, 19th June 2020

The members of the company's Board of Trustees are also its directors. Board members are elected by Annual General Meetings of the members of the charitable company, with casual vacancies being filled, as required, by the Board of Trustees in accordance with the company's Articles of Association.

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TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

The charity is managed and governed by the Board of Trustees consisting of the Chair, Vice Chair and Treasurer together with other trustees. Trustees meet at least four times per year and take full responsibility for all major decisions made by the charity. Responsibility is delegated to staff within agreed and minuted parameters.

Full membership of the charity is drawn from active volunteers serving a function within the aims of the charity who have successfully completed the recruitment, training and induction process; and adults utilising any of the direct services of the charity.

Senior management pay is benchmarked against other organisations based on a number of factors including:

- Management role
- Levels of responsibility (financial, safeguarding etc)
- Turnover
- Geographical location
- Operational subsector

A range of sources for comparators is sought and of particular use is the Association of Chief Executives of Voluntary Organisations (ACEVO) annual senior pay survey.

Independent examiner

The reappointment of the independent examiner will be carried out in line with company' law, charitable law and the charity's governing documents.

Disclosure of information to independent examiner

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the independent examination but of which the independent examiner is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the independent examiner is aware of such information.

SAHIR HOUSE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Name	Sahir House																						
Company Number	03821749																						
Charity Number	1077327																						
Registered Office	Lcvs Building 4 th Floor, Lcvs Building 151 Dale Street Liverpool, Merseyside, United Kingdom L2 2AH																						
Board of Trustees	The Board of Trustees are also its directors. The charitable company is governed by a Board of Trustees; members of the Board of Trustees during the year are listed below:																						
Trustees	<table><tr><td>R Adams</td><td>(Appointed 9th February 2022)</td></tr><tr><td>L Brown</td><td>(Resigned 11th August 2021)</td></tr><tr><td>K Burgess</td><td>(Resigned 17th September 2021)</td></tr><tr><td>P Childs</td><td>(Resigned on 17th June 2022)</td></tr><tr><td>J I Christon</td><td>(Appointed 27 July 2022)</td></tr><tr><td>P Clark Wright</td><td>(Resigned 22nd November 2021)</td></tr><tr><td>M Daley</td><td>(Resigned 17th September 2021)</td></tr><tr><td>R Eley – Co Chair</td><td>(Appointed 5th May 2021)</td></tr><tr><td>R S Harrison -Co Chair</td><td>(Appointed 5th May 2021)</td></tr><tr><td>C Marks</td><td>(Appointed 5th May 2021)</td></tr><tr><td>L Metcalf</td><td>(Resigned 5th May 2021)</td></tr></table>	R Adams	(Appointed 9 th February 2022)	L Brown	(Resigned 11 th August 2021)	K Burgess	(Resigned 17 th September 2021)	P Childs	(Resigned on 17 th June 2022)	J I Christon	(Appointed 27 July 2022)	P Clark Wright	(Resigned 22 nd November 2021)	M Daley	(Resigned 17 th September 2021)	R Eley – Co Chair	(Appointed 5 th May 2021)	R S Harrison -Co Chair	(Appointed 5 th May 2021)	C Marks	(Appointed 5 th May 2021)	L Metcalf	(Resigned 5 th May 2021)
R Adams	(Appointed 9 th February 2022)																						
L Brown	(Resigned 11 th August 2021)																						
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P Childs	(Resigned on 17 th June 2022)																						
J I Christon	(Appointed 27 July 2022)																						
P Clark Wright	(Resigned 22 nd November 2021)																						
M Daley	(Resigned 17 th September 2021)																						
R Eley – Co Chair	(Appointed 5 th May 2021)																						
R S Harrison -Co Chair	(Appointed 5 th May 2021)																						
C Marks	(Appointed 5 th May 2021)																						
L Metcalf	(Resigned 5 th May 2021)																						
Company Secretary	T Willow (Resigned on 31 st May 2021)																						
Independent Examiner	Paula Sanchez ACCA LCVS 151 Dale Street, Liverpool, L2 2AH																						
Bankers	Co-Operative Bank PO Box 101, 1 Balloon Street, Manchester, M60 4EP																						

The trustees' report was approved by the Board of Trustees.


.....
R Eley
Trustee

Dated: 12 December 2022

SAHIR HOUSE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

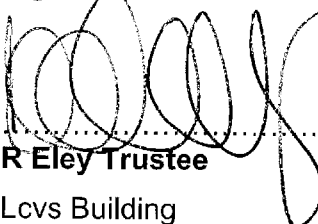
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principle in the Charities 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 as a going concern;
- state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.

The Trustees are responsible for maintaining 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.

The financial statements have been prepared in accordance with the charity's trust deed, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published (FRS 102) as amended for accounting periods commencing from 1st January 2019.

Signed on behalf of the Board of Trustees



.....
R Eley Trustee

Lcvs Building
4th Floor,
Lcvs Building
151 Dale Street
Liverpool,
Merseyside, United Kingdom
L2 2AH

Date: 12 DECEMBER 2022

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS TO THE TRUSTEES OF SAHIR HOUSE

I report on the accounts of the charitable company for the year ended 31st March 2022, which are set out on pages 9 to 27.

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

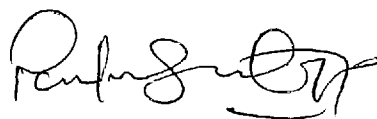
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charitable company and a comparison of the accounts presented with those records. It also includes consideration of any unusual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

Independent examiner's statement

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

- (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 accounts which accord with the accounting records and comply with the 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 Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: **Mrs Paula Sanchez**



Relevant professional qualification or body: **ACCA**

Address: **c/o LCVS 151, Dale Street, Liverpool, L2 2AH**

Dated: 11th January 2023

SAHIR HOUSE**STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)
FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Totals 2022 £	Restated Totals 2021 £
Income and endowments from:					
Donations and legacies	3a	14,512	-	14,512	62,488
Charitable activities	3b	354,350	66,573	420,923	473,136
Other trading activities	3c	154	-	154	-
Investments	3d	30	-	30	335
Total income		369,046	66,573	435,619	535,959
Expenditure on:					
Charitable activities	4	399,475	62,333	461,808	471,450
Total expenditure		399,475	62,333	461,808	471,450
Net (expenditure)/income, net movement in funds		(30,429)	4,240	(26,189)	64,509
Total funds brought forward Restated	13,14	289,791	14,470	304,261	239,752
Total funds carried forward	12-14	259,362	18,710	278,072	304,261

The notes on pages 12 to 27 form part of these accounts. All the above amounts relate to continuing activities of the charitable company.

SAHIR HOUSE
BALANCE SHEET AS AT 31ST MARCH 2022

COMPANY NUMBER 03821749

	Notes	31 st March 2022		Restated 31 st March 2021	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		5,521		7,074
Intangible fixed assets	6		4,999		8,018
			-----		-----
			10,520		15,092
Current assets					
Stocks	8	-	-	-	-
Debtors	9	25,225		49,827	
Cash at bank and in hand		251,767		329,855	
		-----		-----	
		276,992		379,682	
Current liabilities					
Creditors: amounts falling due within one year	10	(9,440)		(90,513)	
		-----		-----	
Net current assets			267,552		289,169
			-----		-----
Total assets less current liabilities			278,072		304,261
			=====		=====
Funds:					
Unrestricted funds	12,13		259,362		289,791
Restricted funds	12-14		18,710		14,470
			-----		-----
			278,072		304,261
			=====		=====

These financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

The members have not required the company to obtain an audit of in accordance with section 476 of the Companies Act 2006.

For the period covered by these accounts the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The Trustees, who are the Directors of the charitable company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

Approved by the Board on: 25 November 2022

R Eley
Trustee



Date

11 January 2023

SAHIR HOUSE**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2022**

	Notes	31 st March 2022		31 st March 2021	
		£	£	£	£
Cash flows from operating activities					
Cash (used)/generated from operations	16		(76,181)		148,464
Investing activities					
Purchase of intangible fixed assets		-	-	-	-
Purchase of tangible fixed assets		(1,907)		(881)	
		-----		-----	
Net cash generated from/ (used) in investing activities			(1,907)		(881)
Net cash generated from financing activities			-		-
			-----		-----
Net increase/(Decrease) in cash and cash equivalents			(78,088)		147,583
Cash and cash equivalents at beginning of year			329,855		182,272
			-----		-----
Cash and cash equivalents at end of year			251,767		329,855
			=====		=====
Represented by:					
		31 st March 2022		31 st March 2021	
		£	£	£	£
Cash at bank and in hand			251,767		329,855
			=====		=====

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited to £1.

2. Accounting Policies**Basis of Accounting**

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) as amended for accounting periods commencing from 1st January 2019 and Charities Act 2011 and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charitable company. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charitable company has adequate reserves to continue in operational existence for the foreseeable future. The Trustees are confident that the levels of liquidity and free reserves will not affect the charity's operations. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

Fund accounting

Unrestricted funds are the charitable company's free reserves available for the Trustees to apply in accordance with the charitable company's charitable objectives.

Designated funds are funds set aside by the Trustees out of unrestricted funds for specific future purposes.

Restricted funds are subject to specific restrictive conditions imposed by the donor. All restricted funds are accounted for as restricted income and expenditure for the purposes is charged to the fund.

Income recognition

All income is recognised once the charitable company has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies comprise of donations and general grants which are recognised in the accounts when received, with the exception of known legacies which are accounted for when their receipt is certain.

Income from charitable activities is recognised on an accruals basis except for grants receivable, which are recognised on the date on which their unconditional payment is confirmed by the donor.

Income from investment relates to bank interest received and is recognised when the amount is certain.

Other trading income relates to all fundraising events and is recognised when the amounts are certain.

Expenditure recognition

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

SAHIR HOUSE

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

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable expenditure headings in the Statement of Financial Activities. Support and governance costs are applied to unrestricted funds unless specifically included in the restrictions, as specified by the donor.

Expenditure on charitable activities relate to the operation of the charitable company comprising of direct charitable expenditure to meet the objectives of the charitable company. Support and governance costs relate to the management and operation of the organisation and also compliance with constitutional and statutory requirements in producing the annual report. These are dealt with in the Statement of Financial Activities when payment has been approved by the charitable company.

Intangible fixed assets

Intangible fixed assets are recorded at cost, net of amortisation and any impairment losses. Amortisation is charged so as to write off the cost over its expected useful life as follows:

Computer Software	20% per annum straight line basis
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Tangible fixed assets

Tangible fixed assets are stated in the balance sheet as cost or revaluation less accumulated depreciation. Capital expenditure of £250 and above is treated as a fixed asset. Depreciation is provided to write off the cost of each asset over its expected useful life as below:

Computer Equipment	20% per annum straight line basis
General Equipment	20% per annum straight line basis
Fixtures and Fittings	20% per annum straight line basis

Stock

Stock is valued at the lower of cost and net realisable value after making allowance for obsolete and slow-moving items.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

Financial instruments

The charitable company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charitable company's balance sheet when the charitable company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally 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.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charitable company's contractual obligations expire or are discharged or cancelled.

Taxation

Income and gains are exempt from taxation as they are received and applied for charitable purposes only. The charitable company benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charitable company's is demonstrably committed to terminate the employment of employee or to provide termination benefits.

Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

Critical accounting estimates and judgements

In the application of the charitable company's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Income and endowments from:

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
a. Donations and legacies:				
Donations	10,717	-	10,717	62,488
General grants	3,795	-	3,795	-
	-----	-----	-----	-----
	14,512	-	14,512	62,488
	=====	=====	=====	=====

Income from donations and legacies for 2021 related wholly to unrestricted funds

SAHIR HOUSE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**

	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021 Restated
	£	£	£	£
b. Charitable activities:				
Austin Hope Pilkington Trust	-	3,000	3,000	-
Children in Need	-	-	-	100
Contract income	334,995	-	334,995	306,973
Cosaraf	-	-	-	100
Duchy of Lancaster Benevolent Fund	-	1,608	1,608	2,252
Eleanor Rathbone Charitable Trust	-	3,000	3,000	1,000
Elizabeth Rathbone Charitable Trust	-	1,263	1,263	902
Family Fund	-	-	-	300
Gilead Sciences LTD	-	-	-	13,800
Groundwork	-	-	-	500
Hemby Charitable Trust	-	-	-	2,000
HMRC Job Retention Scheme	706	-	706	7,433
Independent Age	-	-	-	12,440
John Moores Foundation	-	6,667	6,667	3,333
LCR COVID	-	-	-	4,980
LCVS Community Impact Fund	-	1,500	1,500	-
LCVS Innovation in Communities Fund	-	7,300	7,300	-
LCVS Suicide Prevention Fund	-	-	-	4,895
Liverpool City Council CCG	-	-	-	500
Macmillan	-	-	-	1,055
Mind	-	10,286	10,286	9,714
National Lottery Community Fund	-	-	-	32,650
Neighbourly Community Fund	-	-	-	400
Our Liverpool	-	13,150	13,150	6,575
PH Holt Foundation	-	-	-	9,660
Refugee Action	-	2,500	2,500	7,500
Resourcing Racial Justice	-	10,588	10,588	6,353
Rental income	2,786	-	2,786	6,620
Steve Morgan Foundation	-	2,394	2,394	12,360
Training and Consultancy income	15,863	-	15,863	11,749
Vicar's Relief Fund	-	-	-	359
Viiv Healthcare	-	3,317	3,317	6,633
	354,350	66,573	420,923	473,136

Income from charitable activities in 2021 comprised Restated £332,775 unrestricted funds and restated £140,361 related to restricted funds

SAHIR HOUSE

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

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
c. Other trading activities				
Fundraising	154	-	154	-
	=====	=====	=====	=====
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
d. Investment income				
Bank interest	30	-	30	335
	=====	=====	=====	=====

Income from investments for 2021 related wholly to unrestricted funds

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2022 £	Total 2021 £
To provide information, support and guidance to people living with or affected by HIV, their family and friends	387,522	74,286	461,808	471,450
	=====	=====	=====	=====

a. Analysed as follows:

	2022	2021
	£	£
<i>Direct charitable expenditure:</i>		
Staff salary costs	315,286	355,138
Pension	7,546	8,208
Project Costs	64,690	21,356
	-----	-----
	387,522	384,702
	-----	-----

SAHIR HOUSE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022**

	2022	2021
	£	£
<i>Support & governance costs:</i>		
Rental expenditure	1,878	-
Legal costs	420	-
External bid writing	3,900	-
AGM meeting costs	612	489
DBS fees	451	56
Computer support and software costs	8,081	8,788
Equipment hire	5,356	2,273
Health and safety	54	26
HR services	4,836	1,872
Insurance	6,101	3,392
Office equipment costs	1,867	1,101
Office moving costs	648	-
Telephone and internet costs	5,264	4,406
Printing, stationery, and postage	575	107
Utilities	1,149	2,760
Rent and service charges	20,498	49,955
Staff wellbeing	346	10
Subscriptions and memberships	2,809	2,584
Trustees' expenses	-	22
Cleaning and waste removal	380	72
Website costs	602	1,100
Bank charges	51	25
Loss on disposal of tangible fixed assets	192	-
Payroll fees	519	484
Accountancy	1,410	750
Amortisation	3,019	3,020
Depreciation	3,268	3,456
	74,286	86,748
Total expenditure on charitable activities	461,808	471,450
	=====	=====

£146,594 (2021: £146,594) of the above expenditure relates to restricted funding.

	2022	2021
	£	Restated £
b. Analysis of staff costs		
Salaries	294,222	330,497
Tax and Social security	21,064	24,641
Pension	7,546	8,208
	322,832	363,346
	=====	=====

SAHIR HOUSE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022****c. Particulars of employees:**

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
Project workers	6.5	8.5
Administration	2.4	2.4
	----	----
Total	8.9	10.9
	====	====

The Trustees, being also the Directors of the charitable company, are not remunerated for their services and are not included in the above number of employees.

No employees received remuneration in excess of £60,000 (2021: none).

No out-of-pocket expenses were reimbursed to trustees' in the year (2021: £22)

d. Remuneration of key management personnel

The remuneration of key management personnel, being the Chief Executive, is as follows:

	2022	2021
	£	£
Key management	44,737	52,794
	=====	=====

5. Tangible fixed assets

	Computer Equipment	General Equipment	Fixtures and Fittings	Total
Cost	£	£	£	£
Balance at 1 st April 2021	25,320	730	674	26,724
Additions during the year	1,907	-	-	1,907
Disposals during the year	(12,337)	(730)	(674)	(13,741)
	-----	-----	-----	-----
Balance at 31st March 2022	14,890	-	-	14,890
	-----	-----	-----	-----
Accumulated Depreciation				
Balance at 1 st April 2021	18,359	617	674	19,650
Charge for the year	3,178	90	-	3,268
Disposals during the year	(12,168)	(707)	(674)	(13,549)
	-----	-----	-----	-----
Balance at 31st March 2022	9,369	-	-	9,369
	-----	-----	-----	-----
Net Book Value at 31st March 2022	5,521	-	-	5,521
	=====	=====	=====	=====
Net Book Value at 31 st March 2021	6,961	113	-	7,074
	=====	=====	=====	=====

There were no material commitments at the year-end (2021: none). All assets used in the charitable activities of the charitable company.

SAHIR HOUSE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022****6. Intangible fixed assets**

	Computer software	Total
Cost	£	£
Balance at 1 st April 2021	15,097	15,097
	-----	-----
Balance at 31st March 2022	15,097	15,097
	-----	-----
Accumulated amortisation		
Balance at 1 st April 2021	7,079	7,079
Charge for the year	3,019	3,019
	-----	-----
Balance at 31st March 2022	10,098	10,098
	-----	-----
Net Book Value at 31st March 2022	4,999	4,999
	=====	=====
Net Book Value at 31 st March 2021	8,018	8,018
	=====	=====

There were no material commitments at the year-end (2021: none). All assets used in the charitable activities of the charitable company.

7. Financial Instruments

	2022	2021
	£	£
Carrying amount of financial assets		
Debt instruments measured at cost	276,992	379,682
	=====	=====
Carrying amount of financial liabilities		
Measured at cost	9,440	23,253
	=====	=====

8. Stocks

There were no stocks of good for resale at 31st March 2022 (2021: nil).

9. Debtors

	2022	2021
	£	Restated £
Trade debtors	11,180	9,798
Prepayments	5,517	10,956
Other debtors	8,528	29,073
	-----	-----
	25,225	49,827
	=====	=====

SAHIR HOUSE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022****10. Creditors: amounts falling due within one year**

	2022	2021
	£	£
Trade creditors	8,033	6,508
Accruals	1,407	16,635
Deferred income (note 11)	-	67,260
Other creditors	-	110
	<u>9,440</u>	<u>90,513</u>
	=====	=====

11. Deferred income

	2022	2021
	£	£
Balance at 1 st April 201	67,260	-
Amount deferred in the year	-	67,260
Amount released to incoming resources	(67,260)	(-)
	<u>-</u>	<u>67,260</u>
	=====	=====

12. Analysis of Net Assets between Funds – current year

2022	Intangible fixed assets £	Tangible fixed assets £	Net Current assets £	Total £
Unrestricted Funds				
General Fund	4,999	5,521	248,842	259,362
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Restricted Funds				
Eleanor Rathbone Charitable Trust	-	-	2,035	2,035
LCVS Community Impact Fund	-	-	1,300	1,300
LCVS Innovation in Communities Fund	-	-	7,300	7,300
Our Liverpool	-	-	8,075	8,075
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
	-	-	18,710	18,710
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Totals	4,999	5,521	267,552	278,072
	=====	=====	=====	=====

SAHIR HOUSE
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022

2021	Intangible fixed assets £	Tangible fixed assets £	Restated Net Current assets £	Restated Total £
Unrestricted Funds				
General Fund	8,018	7,074	274,699	289,791
Restricted Funds				
Children In Need	-	-	100	100
Impact Growth Award	-	-	4,695	4,695
MacMillan	-	-	1,055	1,055
National Lottery Reaching Communities	-	-	5,186	5,186
Our Liverpool	-	-	3,344	3,344
Theatre MAD	-	-	45	45
Vicar's Relief Fund	-	-	45	45
	-	-	14,470	14,470
Totals restated	8,018	7,074	289,169	304,261

13. Unrestricted Funds

2022	Restated Funds at beginning of year £	<u>Movements in the year</u>		Funds at end of year £
		Income £	Expenditure £	
General Fund	289,791	369,046	(399,475)	259,362

2021	Funds at beginning of year £	<u>Movements in the year</u>		Restated Funds at end of year £
		Income £	Expenditure £	
General Fund	226,482	395,598	(332,289)	289,791

General Fund is used to finance the charitable company's general activities as outlined in the Trustees' Report.

SAHIR HOUSE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022****14. Restricted Funds**

2022	Funds at beginning of year £	<u>Movements in the year</u>		Funds at end of year £
		Income £	Expenditure £	
Austin Hope Pilkington Trust	-	3,000	(3,000)	-
Children in Need	100	-	(100)	-
Duchy of Lancaster Benevolent Fund	-	1,608	(1,608)	-
Eleanor Rathbone Charitable Trust	-	3,000	(965)	2,035
Elizabeth Rathbone Charitable Trust	-	1,263	(1,263)	-
Impact Growth Award	4,695	-	(4,695)	-
John Moores Foundation	-	6,667	(6,667)	-
LCVS Community Impact Fund	-	1,500	(200)	1,300
LCVS Innovation in Communities Fund	-	7,300	(-)	7,300
Macmillan	1,055	-	(1,055)	-
Mind	-	10,286	(10,286)	-
National Lottery Reaching Communities	5,186	-	(5,186)	-
Our Liverpool	3,344	13,150	(8,419)	8,075
Refugee Action	-	2,500	(2,500)	-
Resourcing Racial Justice	-	10,588	(10,588)	-
Steve Morgan Foundation	-	2,394	(2,394)	-
Theatre MAD	45	-	(45)	-
Vicar's Relief Fund	45	-	(45)	-
Viiv Healthcare	-	3,317	(3,317)	-
	-----	-----	-----	-----
	14,470	66,573	(62,333)	18,710
	=====	=====	=====	=====

SAHIR HOUSE

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

2021	<u>Movements in the year</u>			
	Funds at	Restated	Restated	Funds at
	beginning of year £	Income £	Expenditure £	end of year £
Children in Need	-	100	-	100
Cosaraf	-	100	(100)	-
Duchy of Lancaster Benevolent Fund	-	2,252	(2,252)	-
Eleanor Rathbone Charitable Trust	-	1,000	(1,000)	-
Elizabeth Rathbone Charitable Trust	-	902	(902)	-
Family Fund	-	300	(300)	-
Gilead Sciences LTD	-	13,800	(13,800)	-
Groundwork	-	500	(500)	-
Hemby Charitable Trust	-	2,000	(2,000)	-
Impact Growth Award	4,695	-	-	4,695
Independent Age	-	12,440	(12,440)	-
John Moores Foundation	-	3,333	(3,333)	-
LCR COVID	-	4,980	(4,980)	-
LCVS Suicide Prevention Fund	-	4,895	(4,895)	-
Liverpool City Council CCG	-	500	(500)	-
Macmillan	-	1,055	-	1,055
Mind	-	9,714	(9,714)	-
National Lottery Community Fund	-	32,650	(32,650)	-
National Lottery Reaching Communities	5,186	-	-	5,186
Neighbourly Community Fund	-	400	(400)	-
Our Liverpool	3,344	6,575	(6,575)	3,344
PH Holt Foundation	-	9,660	(9,660)	-
Refugee Action	-	7,500	(7,500)	-
Resourcing Racial Justice	-	6,353	(6,353)	-
Steve Morgan Foundation	-	12,360	(12,360)	-
Theatre MAD	45	-	-	45
Vicar's Relief Fund	-	359	(314)	45
ViiV Healthcare	-	6,633	(6,633)	-
	<u>13,270</u>	<u>140,361</u>	<u>(139,161)</u>	<u>14,470</u>
	=====	=====	=====	=====

These are monies granted to the charitable company to be spent at the discretion of the Board of Trustees for specific charitable purposes, as follows:

Austin Hope Pilkington Trust – Contribution towards the salary costs of the Wellbeing Practitioner to maintain the current number of hours per week, to meet increased need and develop on-line activities and increase peer support; increase the number of counselling sessions we can provide to meet ever-growing demand.

Children in Need – individual grants applied for on behalf of service users to assist with clothing, furniture, laptops.

Cosaraf – grant applied for on behalf of a service user to purchase goods to set up the home

Duchy of Lancaster Benevolent Fund – Contribution towards the support with COVID-19 specific additional costs to continue essential support to our service users, who are among the most marginalised and excluded in society.

A recent survey we carried out on the impact of the pandemic on Sahir House service users highlighted greatly increased levels of anxiety, isolation and loneliness; difficulties in accessing food supplies and essential sanitary items; increased reliance on telephone communication (which is difficult for those with very little income).

Eleanor Rathbone Charitable Trust – supports charities and charitable projects focused on Merseyside. The foundation has enabled Sahir House Asylum, Immigration and Destitution team to provide extra capacity to support women seeking asylum and refugees.

Elizabeth Rathbone Charitable Trust – contribution towards our work supporting women asylum seekers.

Family Fund – financial support to purchase school equipment for a service user

Gilead Sciences LTD – Sahir House are delivering a collaborative project with Fast Track City Initiative colleagues to develop a HIV pathway of care for people living with HIV in Merseyside.

Groundwork – funding to help our service users access data

Hemby Charitable Trust – funded IT equipment to loan to service users who are digitally excluded

Impact Growth Award – represents a project which aims to create an outcome framework that is co-designed with people living with HIV and agreed by all commissioners; a CRM system that enables improved performance management together with clear inclusion and exclusion criteria, all of which enables us to make more informed decisions about future service delivery and diversification.

Independent Age – supporting our work to our older service users including delivery of a series of workshops about combatting loneliness

John Moores Foundation – contribution towards our work supporting women asylum seekers.

LCR COVID – contribution towards our Covid response work

LCVS Community Impact Fund – Contribution towards life coaching sessions

LCVS Innovation in Communities Fund – Contribution towards the 'Set for Life, Project to help us better understand the current landscape of employment, education, and training for our service users. The project will provide information, resources and support to help service users assess their personal circumstances and priorities, identify and address barriers to explore employment and training opportunities. We will use a range of activities and resources including information and media resources, wellbeing activities, one to one advice case work support assessments and reviews, volunteer coaches, peer support groups (HIV, LGBT, LGBT/asylum and transgender. We will also tap into our counselling service.

LCVS Suicide Prevention Fund – small grant to deliver building men's confidence to service users over 45

Liverpool City Council CCG – funding a coronavirus engagement activity for our service users

Macmillan – supports the Macmillan LGBT Cancer Project. This is a joint partnership between Sahir House and Macmillan which works with LGBT people affected by cancer, their families, supporters, carers and clinicians. They will ensure the needs of LGBT are acknowledged and addressed in provision of services, information and support across the Liverpool City Region.

Mind – provide counselling support to vulnerable service users who have struggled with poor mental health. The grant also enabled us to trial out our Stresses and Strengths group work programmes with our Trans Health Merseyside group.

National Lottery Community Fund – the National Lottery Emergency Covid Fund assisted the charity with its Covid/lockdown responses to our service users with the support and counselling. It has also enabled us to trial out the Stresses and Strengths group work programme with the Many Hands One Heart (LGBT asylum group) to identify stress and build resilience. This grant has enabled us to focus on our LGBTQI+ offer and help identify future development.

National Lottery Reaching Communities – this project built on learning from our original successful outreach programme. As such it will allow us to support people living with HIV who find it difficult to engage with services due to a range of issues including mobility, mental health and caring responsibilities. The programme will also allow us to recruit and train more volunteers from excluded communities.

Neighbourly Community Fund – a one off micro-grant for part of our Covid response work

Our Liverpool – This Liverpool City Council Grant supports our offer to people seeking asylum and refugee communities.

By providing support, group work and organisational training we are increasing support for marginalised communities and educating organisations about the complexities experienced by LGBTQI asylum seekers/refugees in Liverpool.

PH Holt Foundation – assisting our Covid response work

Refugee Action – The Migration Exchange Respond and Adapt grant assisted our support offer to BAME and asylum seeking and refugee communities struggling through Covid/lockdown.

Resourcing Racial Justice – RRJ grant has enabled Sahir House to dedicate support to our BAME communities marginalised and vulnerable to the Covid pandemic.

Steve Morgan Foundation – supporting our Covid response work

Theatre MAD – project funded for staff working in partnership with the specialist HIV Community Nursing Team to provide both clinical and non-clinical support to in very difficult circumstances and/or with very chaotic lifestyles.

Vicar's Relief Fund – to help our service users purchase products of necessity

ViiV Healthcare – assisting our Covid response work

15. Commitments Under Operating Leases

Financial commitments under non-cancellable operating leases relating to one month's notice as per licence agreement at 151 Dale Street L2.

	2022	2021
	£	£
Within one year	2,126	3,375
	=====	=====

SAHIR HOUSE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2022****16. Cash generated from operations**

	2022	2021
	£	Restated £
Surplus/(Deficit) for the year	(26,189)	64,509
Adjustments for:		
Depreciation	3,268	3,456
Amortisation	3,019	3,020
Loss on Disposal of tangible fixed assets	192	-
Movements in working capital:		
Decrease in debtors	24,602	1,290
Increase in creditors	(81,073)	76,189
	-----	-----
Cash (used in)/generated from operations	(76,181)	148,129
	=====	=====

17. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2021: none).

18. Contingent Assets

Sahir House has two thirds of ownership in land with a property Bellart How Farm, Millside, Witherslack, Grange-Over-Sands LA11 6SQ which was gifted by Rowland F Hart on 12th November 2012, the other one third is owned by Terrance Higgins Trust.

The land and property have not been included in the accounts as an asset as there is a lifetime sitting tenant.

Contingent Liabilities

The charitable company did not have any contingent liabilities as at 31st March 2022 or 31st March 2021.

19. Guarantees

As at 31st March 2022, 5 members had given a guarantee of £1 each in the event of the charitable company winding-up; total: £5 (2021: 10 members, total: £10).

20. Prior year adjustment

Prior year figures have been restated to reflect the introduction of Bellart How Farm two thirds share of rental income opening balance

A. Statement of financial activities for the year ended 31st March 2021

	£
Reported net movement in funds	57,889
Rental income	6,620

Restated net movement in funds	64,509
	=====

SAHIR HOUSE

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

B. Balance Sheet as at 31st March 2021

	£
Reported total funds	297,641
Other debtor opening rental balance owed	6,620

Restated total funds	304,261
	=====

21. Post year event

In August 2022 the property co-owned by Sahir House and Terrance Higgins Trust was in the process of selling the property to the long-term tenant family.