

SAHIR HOUSE

TRUSTEES' ANNUAL REPORT & UNAUDITED FINANCIAL STATEMENTS FOR YEAR ENDED 31ST MARCH 2023

Company Registration No. 03821749
Charity Registration No. 1077327

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The Trustees present their report and accounts for the year ended 31 March 2023.

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.

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

Despite the challenges posed by continued economic uncertainty, inflation, recurring and new health crisis and civil unrest throughout 2022-23, Sahir House has continued to step up its efforts to support, empower and transform the lives of the community members we support across the Liverpool City Region. We are really proud of how we've come together with partners and allies to support those facing multiple disadvantage.

SAHIR HOUSE

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2023

In 2022 – 2023, Sahir House delivered 10,115 support activities to 677 service users across the Liverpool City Region. The Sahir House Wirral Outreach workers reached 726 individuals offering 1395 support activities including advice on safer sex.

During this reporting year Sahir House distributed safe sex supplies across Merseyside including 7749 condoms and 5254 sachets of lube.

Our commitment to serving our service users - with passion and authenticity - is more important than ever. Our staff and volunteers have been creative, innovative, and brave to make sure we can continue to provide the best possible support, advice and advocacy to:

- People living with HIV (regardless of sexual orientation and/or gender identity)
- Individuals and communities at higher risk of poor sexual and reproductive health
- Members of the LGBTQ+ community

Various discussions underfoot – such as with our regional Primary Care Networks – to ensure we continue to move forward towards improved support, zero new transmissions: zero new infections and zero Stigma and discrimination.

Sahir House has entered collaboration with several Higher Education Institution's as their preferred community partner to explore health issues pertinent to our local LGBTQ+ population.

Sahir House aspires to build its position as a trusted community connector and engagement partner for relevant and empowering LGBTQ+ research and innovation.

To coincide with LGBTQ+ History Month (February 2023), Liverpool City Council officially launched the LGBTQ+ needs assessment with a health needs assessment survey for local LGBTQ+ people. The survey, which was a first for Liverpool, incorporated information from a range of sources, including national level evidence and data from the 2021 census. Sahir House took a lead role in promoting the survey and actively encouraged participation through 1:1 engagement, peer-to-peer promotion (volunteers), workshops partnership working as well as press engagement and digital marketing/communications. In total, our collective efforts garnered 600 responses with 450 fully completed forms. Initial findings from the survey paint a picture of poor health outcomes, lack of health literacy and, service provision that needs to be significantly overhauled - specifically in matters relating to mental health, sexual health, respiratory health & comorbidities.

We are now planning for the next phase of Liverpool's LGBTQ+ Needs Assessment. This phase will include targeted interviews and focus groups.

Owing to the introduction of our new LGBTQ+ Support Worker we have been able to strengthen our existing LGBTQ+ peer support offering and launch several new LGBTQ+ focussed groups. Sahir House has also been able to strengthen and extend its peer group offer for PLWHIV. Sahir House plans to launch several new peer support programmes in the near future including a LGBTQIA+ Neurodivergent Peer Support Service in collaboration with Merseyside Autistic Adults.

Sahir House has also introduced a weekly 'Social Space' forum for all service users. This takes place every Thursday at Sahir House. We actively invite and welcome visits from partner organisations to promote key health and wellbeing services.

Sahir House is currently in talks with various partner organisations with regards to arts and cultural programming to enrich engagement and improve community cohesion.

FINANCIAL REVIEW

Total income for the year totaled £457,007 (2022: £435,619) of which £210,398 (2022: £66,573) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £453,168 (2022: £461,808), leaving a surplus for the year of £3,839 (2021: deficit £26,189).

At 31st March 2023, the charitable company's reserves stood at £281,911 (2022: £278,072) of which £106,238 (2022: £18,710) 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 months' running costs and three months' salary costs should no further funding be secured.

At the end of the financial year, unrestricted funds totalled £175,673 of which £2,347 is represented by tangible assets, leaving surplus free unrestricted reserves of £173,326. The charitable company requires £40,134 for redundancy provision £43,332 for three months running costs, plus three months salary costs £71,533 (total £154,999).

PLANS FOR THE FUTURE

We are excited for the future and will continue to lead on innovative, creative initiatives across the region, including;

LGBTQIA+ focussed Live Research Projects

Sahir House is working with Liverpool School of Tropical Medicine and Liverpool John Moores University on several pertinent research studies. This feeds into wider R&I centric aspirations.

Aspirations for a new LGBTQIA+ Centre for the Liverpool City Region

Sahir House pursuing initial discussions with Liverpool City Council and the LCRCA with regards to a new home for the organisation as well as the possibility for a new large LGBTQIA+ Centre for the Liverpool City Region.

Exploring the establishment of a Strategic LGBTQIA+ Research & Innovation (R&I) Network for the Liverpool City Region

Sahir House is committed to the development of a new dynamic R&I network anchored in LCR focussed on LGBTQIA+ matters.

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.

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 minutes 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 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Name Sahir House

Company Number 03821749

Charity Number 1077327

Registered Office LCVS Building
4th Floor,
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 R Adams
P Childs (Resigned on 17th June 2022)
J I Christon (Appointed 27 July 2022)
(Resigned 14th February 2023)
S W H East (Appointed 27th October 2022)
R Eley – Co Chair
R S Harrison -Co Chair
C Marks

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:

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,
151 Dale Street
Liverpool,
Merseyside, United Kingdom
L2 2AH

Date:

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 2023, which are set out on pages 9 to 24.

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: **Paula Sanchez**

Relevant professional qualification or body: **ACCA**

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

Dated:

SAHIR HOUSE

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds 2023	Restricted Funds 2023	Totals 2023	Restated Totals 2022
Income and endowments from:		£	£	£	£
Donations and legacies	3a	12,910	-	12,910	14,512
Charitable activities	3b	233,610	210,398	444,008	420,923
Other trading activities	3c	89	-	89	154
Investments	3d	-	-	-	30
Total income		246,609	210,398	457,007	435,619
Expenditure on:					
Charitable activities	4	330,298	122,870	453,168	461,808
Total expenditure		330,298	122,870	453,168	461,808
Net (expenditure)/income, net movement in funds		(83,689)	87,528	3,839	(26,189)
Total funds brought forward Restated	13,14	259,362	18,710	278,072	304,261
Total funds carried forward	12-14	175,673	106,238	281,911	278,072

The notes on pages 12 to 24 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 2023

COMPANY NUMBER 03821749

	Notes	31 st March 2023		31 st March 2022	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		2,347		5,521
Intangible fixed assets	6		-		4,999
			-----		-----
			2,347		10,520
Current assets					
Stocks	8		-		-
Debtors	9	16,020		25,225	
Cash at bank and in hand		272,893		251,767	
		-----		-----	
		288,913		276,992	
Current liabilities					
Creditors: amounts falling due within one year	10	(9,349)		(9,440)	
		-----		-----	
Net current assets			279,564		267,552
			-----		-----
Total assets less current liabilities			281,911		278,072
			=====		=====
Funds:					
Unrestricted funds	12,13		175,673		259,362
Restricted funds	12-14		106,238		18,710
			-----		-----
			281,911		278,072
			=====		=====

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:

R Eley
Trustee

Date

SAHIR HOUSE**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST MARCH 2023**

	Notes	31 st March 2023		31 st March 2022	
Cash flows from operating activities		£	£	£	£
Cash generated/(used) from operations	16		21,126		(76,181)
Investing activities					
Purchase of tangible fixed assets		(-)		(1,907)	
		-----		-----	
Net cash generated from/ (used) in investing activities			(-)		(1,907)
Net cash generated from financing activities			-		-
		-----		-----	
Net increase/(Decrease) in cash and cash equivalents			21,126		(78,088)
Cash and cash equivalents at beginning of year			251,767		329,855
			-----		-----
Cash and cash equivalents at end of year			272,893		251,767
			=====		=====

Represented by:

	31 st March 2023	31 st March 2022
	£	£
Cash at bank and in hand	272,893	251,767
	=====	=====

1. Limited Liability

The charitable company is a company limited by guarantee. Each member's liability is limited to £10.

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.

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 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
	£	£	£	£
a. Donations and legacies:				
Donations	12,910	-	12,910	10,717
General grants	-	-	-	3,795
	-----	-----	-----	-----
	12,910	-	12,910	14,512
	=====	=====	=====	=====

Income from donations and legacies for 2022 related wholly to unrestricted funds.

	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
	£	£	£	£
b. Charitable activities:				
Austin Hope Pilkington Trust	-	-	-	3,000
Contract income	226,389	-	226,389	334,995
Duchy of Lancaster Benevolent Fund	-	-	-	1,608
Eleanor Rathbone Charitable Trust	-	-	-	3,000
Elizabeth Rathbone Charitable Trust	-	-	-	1,263
Garfield Weston Foundation	-	20,000	20,000	-
HMRC Job Retention Scheme	-	-	-	706
John Moores Foundation	-	5,000	5,000	6,667
LCVS Community Impact Fund	-	-	-	1,500
LCVS Innovation in Communities Fund	-	-	-	7,300
Liverpool City Council	-	150,000	150,000	-
Liverpool School of Tropical Medicine	-	5,310	5,310	-
Mind	-	-	-	10,286
Our Liverpool	-	-	-	13,150
Refugee Action	-	-	-	2,500
Resourcing Racial Justice	-	-	-	10,588
Rental income	2,786	-	2,786	2,786
Skelton Charity	-	1,500	1,500	-
Steve Morgan Foundation	-	28,588	28,588	2,394
Training and Consultancy income	4,435	-	4,435	15,863
Viiv Healthcare	-	-	-	3,317
	233,610	210,398	444,008	420,923

Income from charitable activities in 2022 comprised £354,350 unrestricted funds and restated £66,573 related to restricted funds.

c. Other trading activities	£	£	£	£
Fundraising	89	-	89	154
	=====	=====	=====	=====

Income from other trading activities for 2022 related wholly to unrestricted funds.

d. Investment income	£	£	£	£
Bank interest	-	-	-	30
	=====	=====	=====	=====

Income from investments for 2022 related wholly to unrestricted funds.

4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2023 £	Total 2022 £
To provide information, support and guidance to people living with or affected by HIV, their family, and friends	368,191	84,977	453,168	461,808
	=====	=====	=====	=====

a. Analysed as follows:

	2023 £	2022 £
<i>Direct charitable expenditure:</i>		
Staff salary costs	306,639	315,286
Pension	7,716	7,546
Project Costs	53,836	64,690
	-----	-----
	368,191	387,522
	-----	-----
<i>Support & governance costs:</i>		
Rental expenditure	1,261	1,878
Legal costs	-	420
External bid writing	2,800	3,900
AGM meeting costs	-	612
DBS fees	80	451
Computer support and software costs	20,910	8,081
Equipment hire	3,393	5,356
Health and safety	30	54
HR services	2,003	4,836
Insurance	5,285	6,101
Office equipment costs	277	1,867
Office moving costs	-	648
Telephone and internet costs	5,934	5,264
Printing, stationery, and postage	918	575
Utilities	-	1,149
Rent and service charges	23,289	20,498
Staff wellbeing	4,139	346
Subscriptions and memberships	2,360	2,809
Cleaning and waste removal	396	380
Website costs	1,669	602
Bank charges	50	51
Loss on disposal of tangible assets	2,797	192
Payroll fees	563	519
Accountancy	1,448	1,410
Amortisation	3,019	3,019
Depreciation	2,356	3,268
	-----	-----
	84,977	74,286
	-----	-----
Total expenditure on charitable activities	453,168	461,808
	=====	=====

£122,870 (2022: £62,333) of the above expenditure relates to restricted funding.

SAHIR HOUSE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**

	2023	2022
	£	£
b. Analysis of staff costs		
Salaries	286,133	294,222
Tax and Social security	20,506	21,064
Pension	7,716	7,546
	-----	-----
	314,355	322,832
	=====	=====

c. Particulars of employees:

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

	2023	2022
Project workers	9.6	6.5
Administration	2.4	2.4
	-----	-----
Total	12.0	8.9
	===	===

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 (2022: none).

No out-of-pocket expenses were reimbursed to trustees in the year (2022: £22)

d. Remuneration of key management personnel

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

	2023	2022
	£	£
Key management	51,528	44,737
	=====	=====

5. Tangible fixed assets

	Computer Equipment	Total
Cost	£	£
Balance at 1 st April 2022	14,890	14,890
Disposals during the year	(6,136)	(6,136)
	-----	-----
Balance at 31st March 2023	8,754	8,754
	-----	-----
Accumulated Depreciation		
Balance at 1 st April 2022	9,369	9,369
Charge for the year	2,356	2,356
Disposals during the year	(5,318)	(5,318)
	-----	-----
Balance at 31st March 2023	6,407	6,407
	-----	-----
Net Book Value at 31st March 2023	2,347	2,347
	=====	=====
Net Book Value at 31 st March 2022	5,521	5,521
	=====	=====

SAHIR HOUSE**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023**

There were no material commitments at the year-end (2022: none). All assets used in the charitable activities of the charitable company.

6. Intangible fixed assets

	Computer software	Total
Cost	£	£
Balance at 1 st April 2022	15,097	15,097
Disposals during the year	(15,097)	(15,097)
	-----	-----
Balance at 31st March 2023	-	-
	-----	-----
Accumulated amortisation		
Balance at 1 st April 2022	10,098	10,098
Charge for the year	3,019	3,019
Disposals during the year	(13,117)	(13,117)
	-----	-----
Balance at 31st March 2023	-	-
	-----	-----
Net Book Value at 31st March 2023	-	-
	=====	=====
Net Book Value at 31 st March 2022	4,999	4,999
	=====	=====

There were no material commitments at the year-end (2022: none). All assets were used in the charitable activities of the charitable company.

7. Financial Instruments

	2023	2022
	£	£
Carrying amount of financial assets		
Debt instruments measured at cost	288,913	276,992
	=====	=====
Carrying amount of financial liabilities		
Measured at cost	9,349	9,440
	=====	=====

8. Stocks

There were no stocks of good for resale at 31st March 2023 (2022: nil).

9. Debtors

	2023	2022
	£	£
Trade debtors	3,065	11,180
Prepayments	3,902	5,517
Other debtors	9,053	8,528
	-----	-----
	16,020	25,225
	=====	=====

10. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	7,764	8,033
Accruals	1,400	1,407
Other creditors	185	-
	-----	-----
	9,349	9,440
	=====	=====

11. Deferred income

	2023	2022
	£	£
Balance at 1 st April 2022	-	67,260
Amount deferred in the year	-	-
Amount released to incoming resources	(-)	(67,260)
	-----	-----
Balance at 31 st March 2023	-	-
	=====	=====

12. Analysis of Net Assets between Funds

2023	Intangible	Tangible	Net Current	Total
	Fixed assets	Fixed assets	assets	
	£	£	£	£
Unrestricted Funds				
General Fund	-	2,347	173,326	175,673
	-----	-----	-----	-----
Restricted Funds				
Liverpool City Council	-	-	100,000	100,000
Liverpool School of Tropical Medicine	-	-	543	543
Our Liverpool	-	-	4,816	4,816
Skelton Charity	-	-	879	879
	-----	-----	-----	-----
	-	-	106,238	106,238
	-----	-----	-----	-----
Totals	-	2,347	279,564	281,911
	=====	=====	=====	=====

SAHIR HOUSE

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

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

13. Unrestricted Funds

	<u>Movements in funds</u>			
2023	Reserves at beginning of year	Income	Expenditure	Reserves at end of year
	£	£	£	£
General Fund	259,362	246,609	(330,298)	175,673
	=====	=====	=====	=====

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

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

14. Restricted Funds

2023	Reserves at beginning of year £	<u>Movements in funds</u>		Reserves at end of year £
		Income £	Expenditure £	
Eleanor Rathbone Charitable Trust	2,035	-	(2,035)	-
Garfield Weston Foundation	-	20,000	(20,000)	-
John Moores Foundation	-	5,000	(5,000)	-
LCVS Community Impact Fund	1,300	-	(1,300)	-
LCVS Innovation in Communities Fund	7,300	-	(7,300)	-
Liverpool City Council	-	150,000	(50,000)	100,000
Liverpool School of Tropical Medicine	-	5,310	(4,767)	543
Our Liverpool	8,075	-	(3,259)	4,816
Skelton Charity	-	1,500	(621)	879
Steve Morgan Foundation	-	28,588	(28,588)	-
	-----	-----	-----	-----
	18,710	210,398	(122,870)	106,238
	=====	=====	=====	=====

2022	Reserves at beginning of year £	<u>Movements in funds</u>		Reserves 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
	=====	=====	=====	=====

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.

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.

Garfield Weston Foundation – Contribution towards running costs

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.

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

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.

Liverpool City Council – Contribution towards 'HIV intensive/Crisis and LGBTQ+ Empowerment' project

Liverpool School of Tropical Medicine – Collaboration between Sahir House and the Liverpool School of Tropical Medicine with the aim to complete three participatory workshops for the project titled 'Monkeypox Communication Strategies to Counter Stigma and Increase Health Seeking Behaviour Amongst Priority Populations'. This will involve the recruitment of 24 participants to attend participatory workshops, or a one-to-one interviews. This project seeks to contribute to the prevention and treatment of emerging infectious diseases among gay, bisexual, queer and MSM in England through improved communication strategies that are non-stigmatising and equitable.

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 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.

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.

Skelton Charity – Supported an outdoor activity to complement our Children & Young People living with HIV support service, by providing the opportunity for young people to come together and share their experiences of living with HIV, explore common interests, and build peer support.

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.

	2023	2022
	£	£
Within one year	2,126	2,126
	=====	=====

16. Cash generated from operations

	2023	2022
	£	£
Surplus/(Deficit) for the year	3,839	(26,189)
Adjustments for:		
Depreciation	2,356	3,268
Amortisation	3,019	3,019
Loss on Disposal of tangible fixed assets	2,797	192
Movements in working capital:		
Decrease in debtors	9,205	24,602
Increase in creditors	(90)	(81,073)
	-----	-----
Cash generated/(used) from operations	21,126	(76,181)
	=====	=====

17. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2022: none).

18. Contingent Assets

Sahir House owns two thirds of ownership of the land and the 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 2023 or 31st March 2022.

19. Guarantees

As at 31st March 2023, 5 members had given a guarantee of £10 each in the event of the charitable company winding-up; total: £50 (2021: 5 members, total: £50).

20. Post year event

Sahir House and Terrance Higgins Trust are considering of selling the property to the long-term tenant family as at 31st March 2023 this event has not been completed.

SAHIR HOUSE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2023**

	2023	2022
	£	£
INCOME		
Grant Income	210,398	70,368
Donations	12,910	10,717
Contract income	226,389	334,995
HMRC Job Retention Scheme	-	706
Training and consultancy income	4,435	15,863
Rental income	2,786	2,786
Bank interest	-	30
Fundraising	89	154
	-----	-----
Total Income	457,007	435,619
	-----	-----
EXPENDITURE		
Charitable activities		
Staff salary costs	306,639	315,286
Pension	7,716	7,546
Project costs	53,836	64,690
Rental expenditure	1,261	1,878
Legal costs	-	420
External bid writing	2,800	3,900
AGM meeting costs	-	612
DBS fees	80	451
Computer support and software costs	20,910	8,081
Equipment hire	3,393	5,356
Health and safety	30	54
HR services	2,003	4,836
Insurance	5,285	6,101
Office equipment costs	277	1,867
Office moving costs	-	648
Telephone and internet costs	5,934	5,264
Printing, stationery, and postage	918	575
Utilities	-	1,149
Rent and service charges	23,289	20,498
Staff wellbeing	4,139	346
Subscriptions and memberships	2,360	2,809
Cleaning and waste removal	396	380
Website costs	1,669	602
Bank charges	50	51
Loss on disposal of tangible fixed assets	2,797	192
Payroll fees	563	519
Accountancy	1,448	1,410
Amortisation	3,019	3,019
Depreciation	2,356	3,268
	-----	-----
Total expenditure on charitable activities	453,168	461,808
	-----	-----
Net income/(expenditure) for the year	3,839	(26,189)
	=====	=====

(This page does not form part of the statutory financial statements)