

# **SAHIR HOUSE**

## **TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS FOR YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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

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## **SAHIR HOUSE**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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The Trustees present their report and accounts for the year ended 31 March 2024.

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 1<sup>st</sup> 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.

## **SAHIR HOUSE**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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#### **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**

Punctuated by a variety of high-profile events and engagements across the Liverpool City Region, Sahir House continues to strive to further develop its profile and extend its public engagement.

We continue to expand, develop, and create dynamic, and inclusive LGBTQ+ peer support groups, strengthening our portfolio of community outreach, engagement and collaboration.

In 2023 – 2024, Sahir House delivered 4,465 support activities to 422 service users across the Liverpool City Region.

## SAHIR HOUSE

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

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The nature of issues people present with are becoming more complex by nature and so longer-term support plans with a maximum of 12 weeks are agreed with service user.

The Sahir House Wirral Outreach workers reached 657 individuals offering 1,281 support activities including advice on safer sex.

A total of 17,215 email communications were sent to 659 individuals currently registered with Sahir House.

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

We held a strong presence at Pride House during Eurovision in May, and attended and promoted our services at Pride events across the Liverpool City Region.

We have many exciting projects lined up which will benefit and centre the needs of the LGBTQ+ community in the Liverpool City Region, including people living with, or affected by HIV.

Our Community HIV Support Services, including 1:1 practical and emotional support, counselling, and peer support is commissioned by **St Helens Borough Council, Metropolitan Borough of Knowsley and Ormskirk and District General Hospital NHS Trust**. Our Community HIV Testing and STI Screening Service, which includes Services, including 1:1 practical and emotional support, counselling, peer support, and HIV/STI testing and prevention is commissioned by **Wirral Council**.

Our Liverpool HIV Intensive Support Service funded by **Liverpool City Council** completed its second year of a three-year pilot. Since its inception in September 2022, the impact and vital role this service plays in improving the lives of people living with HIV, especially when they face complex, multi-layered challenges is evident in the brilliant progress this pilot has made so far.

**The Steve Morgan Foundation** funds our Children and Young People's HIV Support Service, having completed its second year, provides specialist support for children and young people living with HIV, particularly around physical and psycho-social wellbeing, mental health and educational attainment.

**The Central Liverpool Primary Care Network Access to Mental Health and Well Being Grants 2023** funded two Sahir projects.

**'Diverse Bodies'** which brought together Sahir House's diverse trans and non-binary peer support group and creatives from Queer Bodies a local poetry collective. Six workshops were held at Sahir House over the course of 4-6 months for members of our trans and non-binary community wishing to explore creative and enjoyable ways of enhancing their self-expression, reflection and wellbeing through writing.

**'Many Hands One Heart (MHOH)'** brought together our Many Hands One Heart Peer Support Group, creatives from community organisation EAT ME and producers from the social arts organisation Heart of Glass. The project centred around a series of person-centred art and performance workshops for Many Hands One Heart (MHOH) members under the banner of "Together Always: United in Diversity" which was the theme of this year's International Day Against Homophobia, Biphobia and Transphobia (IDAHOBIT).

Sahir's was proud to be part of the Wirral VCFSE Mental Health Alliance (18 - 64 sub-group), an initiative commissioned by **Cheshire and Wirral Partnership (CWP) NHS Foundation Trust**.

## SAHIR HOUSE

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

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A collaborative effort, we were proud to stand alongside our esteemed partners; Heart 4 Refugees, Community Capacity Builders, Tomorrows Women Wirral (TWW), and the Spider Project, to work towards making significant progress in how people, aged 18 -64 and living with serious long-term mental health issues (SMI), are supported in the community. The alliance identified three key priorities: peer support, education & training, and community activities.

Sahir House was successful in its application for a **Creative Underground Community Grant**, a National Lottery Heritage Fund initiative administered by St Helens Library Service. Our proposal was for some visual art and performance workshops exploring St Helens' LGBTQIA+ heritage and cultural identity, culminating in a public showcase. In partnership with Heart of Glass, we commissioned Queer Bodies Poetry Collective and EAT ME who led on the development of the project which resulted in 'Queer, Here', an artistic and intelligent response to worrying rise in LGBTQ+ hate crime across the LCR.

We were part of the **Transforming Futures** project, a collaboration with Spirit Level and the Central Liverpool Primary Care Network. The project funded additional counselling and support hours to deliver an enhanced offer of our existing services to trans and gender diverse service users. The offer included, counselling, 1:1 emotional/practical support, HIV self-testing, and sexual health advice, and guidance. This service was Liverpool centric, however, we envision similar programmes across the Liverpool City Region in the future.

We were successful in our application to the **UKSPF 'Digital Connectivity for Local Community Facilities' Grants Programme**. The overall purpose of the grants programme is to support VCFSE organisations to improve their public-facing IT facilities (i.e. computer drop-in facilities), and to create new facilities in areas of need, where there may currently be no, or limited provision.

Our application to the **Community Cashback Fund** was successful to support our *LCR Queer Town Hall* project. Coordinated by Sahir House, the project brought together a plethora of grass-roots LGBTQ+ organisations, hyper-local queer activists and pertinent community leaders from across the Liverpool City Region. The project centred around an annualised programme of 'Town Hall' forums for the Liverpool City Region's diverse LGBTQ+ community - to debate and discuss community safety, health & wellbeing inequalities, community cohesion and other important matters. The project promoted diversity, equality and inclusion in a unique and community-led manner.

We led a successful World AIDS Day (WAD) campaign, with the theme '*The Many Faces of HIV*'. A full programme of events took place including our annual candlelit Vigil, Lighting the Town Red, a photography exhibition, and a display of the beautiful, poignant AIDS Memorial Quilts, a historical, unique artwork which documents the lives lost to AIDS and related illnesses. The special display, created in partnership with Homotopia, and National Museums Liverpool, provided the central point of an LCR wide presentation of smaller, local memorial quilts.

Sahir was excited to welcome in 2024, with many different projects, initiatives, ideas and plans across the Liverpool City Region. New peer groups, collaborations, new website, and branding will see the ongoing evolution of Sahir.

As we make our way through this, our 39th year, (and start planning our 40th next year!), our small, but dedicated team, along with our volunteers, trustees, supporters and service users, continue to make, and be part of Sahir's legacy.

We look forward to further fostering environments where LGBTQ+ individuals and people living with HIV can thrive and receive the support they need.

And we thank you, our funders, who help make it all possible.

## **SAHIR HOUSE**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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#### **FINANCIAL REVIEW**

Total income for the year totalled £262,027 (2023: £457,007) of which £45,887 (2023: £210,398) related to funding for projects upon which restrictions are placed.

Total expenditure for the year was £428,076 (2023: £453,168), leaving a deficit for the year of £166,049 (2023: surplus £3,839).

At 31<sup>st</sup> March 2024, the charitable company's reserves stood at £115,862 (2023: £281,911) of which £11,579 (2023: £106,238) 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 lease commitments should no further funding be secured.

At the end of the financial year, unrestricted funds totalled £104,283 of which £1,308 is represented by tangible assets, leaving surplus free unrestricted reserves of £102,975. The charitable company requires £45,441 for redundancy provision £71,882 for three months running' costs, and £5,956 for lease commitments (total £123,279).

The trustees plans to increase the unrestricted reserves through the sale proceeds of the farm

#### **PLANS FOR THE FUTURE**

In recent years there has been an increase of contracted income with funders wanted to achieve more results for the same level of income and contract values allowing no provision for inflationary increases. Sahir have also seen an increase in competition for these contracts with more providers entering the market. Sahir will also be utilising the sales proceeds to invest in income generating capacity within the charity in order to diversify income streams and reduce overall reliance on contract income. Two primary areas of focus will include individual giving and training income that will boost general funds.

As the UK works towards the 2030 goal of no new HIV transmissions, the funding available for HIV services is reducing. Sahir has been working to expand their focus and work more broadly to support the health and wellbeing of the LGBTQ+ community. At the end of the year the charity was successful in securing £390k over 5 years of National Lottery reaching communities funding for a project focused on asylum seekers.

#### **STRUCTURE. GOVERNANCE AND MANAGEMENT**

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

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

## **SAHIR HOUSE**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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The members of the company's Board of Trustees are also its directors. Board members are elected by the 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.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

**Name** Sahir House

**Company Number** 03821749

**Charity Number** 1077327

**Registered Office** LCVS Building  
4<sup>th</sup> 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:



## SAHIR HOUSE

### TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

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#### Trustees

R Adams  
S W H East  
R Eley – Co Chair  
R S Harrison (Resigned 27<sup>th</sup> March 2024)  
C Marks  
A Neill (Appointed 31<sup>st</sup> August 2023)

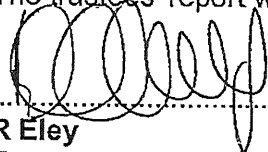
#### Independent Examiner

Mrs Ying Huang 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: 17<sup>th</sup> DECEMBER 2024

## SAHIR HOUSE

### STATEMENT OF TRUSTEES' RESPONSIBILITIES

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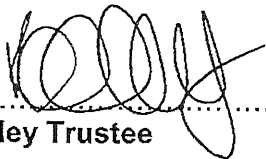
Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the 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 1<sup>st</sup> January 2019.

Signed on behalf of the Board of Trustees



.....  
**R Eley Trustee**

LCVS Building  
4<sup>th</sup> Floor,  
151 Dale Street  
Liverpool,  
Merseyside, United Kingdom  
L2 2AH

Date: 17<sup>th</sup> DECEMBER 2016 .....

# 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 31<sup>st</sup> March 2024, which are set out on pages 10 to 23.

## 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 Ying Huang**



Relevant professional qualification or body: **ACCA**

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

Dated: .....17/12/2024

**SAHIR HOUSE****STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account)  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	Notes	Unrestricted Funds 2024	Restricted Funds 2024	Totals 2024	Restated Totals 2023
<b>Income and endowments from:</b>		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and legacies	3a	12,405	-	12,405	12,910
Charitable activities	3b	192,331	45,887	238,218	444,008
Other trading activities	3c	10,158	-	10,158	89
Investments	3d	1,246	-	1,246	-
<b>Total income</b>		<b>216,140</b>	<b>45,887</b>	<b>262,027</b>	<b>457,007</b>
<b>Expenditure on:</b>					
Charitable activities	4	287,530	140,546	428,076	453,168
<b>Total expenditure</b>		<b>287,530</b>	<b>140,546</b>	<b>428,076</b>	<b>453,168</b>
<b>Net (expenditure)/income, net movement in funds</b>		<b>(71,390)</b>	<b>(94,659)</b>	<b>(166,049)</b>	<b>3,839</b>
Total funds brought forward					
Restated	8,9	175,673	106,238	281,911	278,072
<b>Total funds carried forward</b>	<b>8-10</b>	<b>104,283</b>	<b>11,579</b>	<b>115,862</b>	<b>281,911</b>

The notes on pages 12 to 23 form part of these accounts. All the above amounts relate to continuing activities of the charitable company.

**SAHIR HOUSE**  
**BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2024**

**COMPANY NUMBER 03821749**

	Notes	31 <sup>st</sup> March 2024		31 <sup>st</sup> March 2023	
<b>Fixed assets</b>		£	£	£	£
Tangible fixed assets	5		1,308		2,347
<b>Current assets</b>					
Debtors	6	26,387		16,020	
Cash at bank and in hand		94,325		272,893	
		-----		-----	
		120,712		288,913	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(6,158)		(9,349)	
		-----		-----	
<b>Net current assets</b>			114,554		279,564
			-----		-----
<b>Total assets less current liabilities</b>			<b>115,862</b>		<b>281,911</b>
			=====		=====
<b>Funds:</b>					
<b>Unrestricted funds</b>	8, 9		104,283		175,673
<b>Restricted funds</b>	8-10		11,579		106,238
			-----		-----
			<b>115,862</b>		<b>281,911</b>
			=====		=====

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.

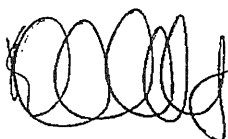
The members have not required the company to obtain an audit of in accordance with section 476 of the Companies Act 2006.

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: 17<sup>TH</sup> DECEMBER 2024

R Eley  
Trustee



Date 17<sup>TH</sup> DECEMBER 2024

**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 1<sup>st</sup> 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 accrual's 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 31<sup>ST</sup> MARCH 2024**

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All expenditure is accounted for on an accrual's 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 relates 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.

#### **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

#### **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.

#### **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 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
	£	£	£	£
a. Donations and legacies:				
Donations	12,405	-	12,405	12,910
	=====	=====	=====	=====

Income from donations and legacies for 2023 related wholly to unrestricted funds.



# SAHIR HOUSE

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>b. Charitable activities:</b>				
Central Liverpool Primary Care Network (Diverse Bodies)	-	1,000	1,000	-
Central Liverpool Primary Care Network (Many hands)	-	1,000	1,000	-
Contract income	185,346	-	185,346	226,389
Garfield Weston Foundation	-	-	-	20,000
John Moores Foundation	-	5,000	5,000	5,000
Liverpool City Council	-	-	-	150,000
Liverpool School of Tropical Medicine	-	-	-	5,310
Merseyside Police Community Cashback	-	5,000	5,000	-
Rental income	2,786	-	2,786	2,786
Skelton Charity	-	-	-	1,500
Steve Morgan Foundation	-	26,875	26,875	28,588
Training and Consultancy income	4,199	-	4,199	4,435
UKSPF Digital Connectivity for Community	-	7,012	7,012	-
	<u>192,331</u>	<u>45,887</u>	<u>238,218</u>	<u>444,008</u>

Income from charitable activities in 2023 comprised £233,610 unrestricted funds and restated £210,398 related to restricted funds.

<b>c. Other trading activities</b>	£	£	£	£
Fundraising	<u>10,158</u>	<u>-</u>	<u>10,158</u>	<u>89</u>

Income from other trading activities for 2023 related wholly to unrestricted funds.

<b>d. Investment income</b>	£	£	£	£
Bank interest	<u>1,246</u>	<u>-</u>	<u>1,246</u>	<u>-</u>

### 4. Expenditure on charitable activities

	Direct Charitable Expenditure £	Support & Governance Costs £	Total 2024 £	Total 2023 £
To provide information, support and guidance to people living with or affected by HIV, their family, and friends	<u>244,245</u>	<u>183,831</u>	<u>428,076</u>	<u>453,168</u>

**SAHIR HOUSE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024****a. Analysed as follows:**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<i>Direct charitable expenditure:</i>		
Staff salary costs	205,229	306,639
Pension	4,942	7,716
Project Costs	34,074	53,836
	<b>244,245</b>	<b>368,191</b>
<i>Support &amp; governance costs:</i>	<b>£</b>	<b>£</b>
Staff salary costs	85,664	-
Pension	2,373	-
Rental expenditure	1,453	1,261
External bid writing	4,800	2,800
Consultancy	12,876	-
DBS fees	-	80
Computer support and software costs	8,725	20,910
Equipment hire	1,192	3,393
Health and safety	-	30
HR services	2,760	2,003
Marketing	9,465	-
Insurance	4,463	5,285
Office equipment costs	-	277
Telephone and internet costs	5,871	5,934
Printing, stationery, and postage	969	918
Rent and service charges	28,372	23,289
Staff wellbeing	491	4,139
Subscriptions and memberships	3,893	2,360
Cleaning and waste removal	700	396
Website costs	6,561	1,669
Bank charges	51	50
Loss on disposal of tangible assets	62	2,797
HMRC charges	200	-
Payroll fees	561	563
Accountancy	1,352	1,448
Amortisation	-	3,019
Depreciation	977	2,356
	<b>183,831</b>	<b>84,977</b>
<b>Total expenditure on charitable activities</b>	<b>428,076</b>	<b>453,168</b>

£115,862 (2023: £122,870) of the above expenditure relates to restricted funding.

**SAHIR HOUSE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	2024	2023
	£	£
<b>b. Analysis of staff costs</b>		
Salaries	273,042	286,133
Tax and Social security	17,851	20,506
Pension	7,315	7,716
	-----	-----
	<b>298,208</b>	<b>314,355</b>
	=====	=====

**c. Particulars of employees:**

The average number of employees during the year 12.82 (2023: 12.92), and calculated on the basis of full-time equivalents, was as follows:

	2024	2023
Project workers	7	9.6
Administration	2	2.4
	-----	-----
Total	<b>9</b>	<b>12.0</b>
	===	===

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 (2023: none).

No out-of-pocket expenses were reimbursed to trustees in the year (2023: £nil)

**d. Remuneration of key management personnel**

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

	2024	2023
	£	£
Key management	53,000	51,528
	=====	=====

**SAHIR HOUSE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024****5. Tangible fixed assets**

	Computer Equipment	Total
Cost	£	£
Balance at 1 <sup>st</sup> April 2023	8,754	8,754
Disposals during the year	(4,853)	(4,853)
<b>Balance at 31<sup>st</sup> March 2024</b>	<b>3,901</b>	<b>3,901</b>
<b>Accumulated Depreciation</b>		
Balance at 1 <sup>st</sup> April 2023	6,407	6,407
Charge for the year	977	977
Disposals during the year	(4,791)	(4,791)
<b>Balance at 31<sup>st</sup> March 2024</b>	<b>2,593</b>	<b>2,593</b>
<b>Net Book Value at 31<sup>st</sup> March 2024</b>	<b>1,308</b>	<b>1,308</b>
Net Book Value at 31 <sup>st</sup> March 2023	2,347	2,347

There were no material commitments at the year-end (2023: none). All assets used in the charitable activities of the charitable company.

**6. Debtors**

	2024	2023
	£	£
Trade debtors	12,282	3,065
Prepayments	3,719	3,902
Other debtors	10,386	9,053
	<b>26,387</b>	<b>16,020</b>

**7. Creditors: amounts falling due within one year**

	2024	2023
	£	£
Trade creditors	4,893	7,764
Accruals	1,265	1,400
Other creditors	-	185
	<b>6,158</b>	<b>9,349</b>

**SAHIR HOUSE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024****8. Analysis of Net Assets between Funds**

2024	Tangible Fixed assets	Net Current assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	1,308	102,975	104,283
	-----	-----	-----
<b>Restricted Funds</b>			
Merseyside Police	-	4,567	4,567
Community Cashback	-	7,012	7,012
UKSPF Digital Connectivity for Community	-	7,012	7,012
	-----	-----	-----
	-	11,579	11,579
	-----	-----	-----
<b>Totals</b>	<b>1,308</b>	<b>114,554</b>	<b>115,862</b>
	=====	=====	=====

2023	Tangible Fixed assets	Net Current assets	Total
	£	£	£
<b>Unrestricted Funds</b>			
General Fund	2,347	173,326	175,673
	-----	-----	-----
<b>Restricted Funds</b>			
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
	-----	-----	-----
<b>Totals</b>	<b>2,347</b>	<b>279,564</b>	<b>281,911</b>
	=====	=====	=====

**9. Unrestricted Funds**

2024	<u>Movements in funds</u>			
	Reserves at beginning of year	Income	Expenditure	Reserves at end of year
	£	£	£	£
General Fund	175,673	216,140	(287,530)	104,283
	=====	=====	=====	=====

**SAHIR HOUSE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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

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

**10. Restricted Funds**

2024	<u>Movements in funds</u>			
	Reserves at beginning of year	Income	Expenditure	Reserves at end of year
	£	£	£	£
Central Liverpool Primary Care Network (Diverse Bodies)	-	1,000	(1,000)	-
Central Liverpool Primary Care Network (Many hands)	-	1,000	(1,000)	-
John Moores Foundation	-	5,000	(5,000)	-
Liverpool City Council	100,000	-	(100,000)	-
Liverpool School of Tropical Medicine	543	-	(543)	-
Merseyside Police Community Cashback	-	5,000	(433)	4,567
Our Liverpool	4,816	-	(4,816)	-
Skelton Charity	879	-	(879)	-
Steve Morgan Foundation	-	26,875	(26,875)	-
UKSPF Digital Connectivity for Community		7,012	(-)	7,012
	-----	-----	-----	-----
	106,238	45,887	(140,546)	11,579
	=====	=====	=====	=====

**SAHIR HOUSE****NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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)	-
	<u>18,710</u>	<u>210,398</u>	<u>(122,870)</u>	<u>106,238</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:

**Central Liverpool Primary Care Network (Diverse Bodies)** – Contribution toward 'diverse bodies' project

**Central Liverpool Primary Care Network (Many hands)** – Contribution towards Many Hands One Heart' project.

**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.

**Garfield Weston Foundation** – Contribution towards running costs

**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

## SAHIR HOUSE

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

**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.

**Merseyside Police Community Cashback** – Contribution towards 'LCR Queer Town Hall' project

**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.

**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** – Contribution toward 'Children and Young People's HIV Support Service'

**UKSPF Digital Connectivity for Community** – Contribution towards support VCFSE organisations to improve their public-facing IT facilities

#### 11. 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. Also there is a photocopier agreement for the period of five year

	2024	2023
Premises	£	£
Due Within one year	2,126	2,126
<b>Photocopier</b>		
Due within one year	1,094	1,094
Due 1 to 2 years	1,094	1,094
Due 2 to 5 years	1,642	2,736
	-----	-----
	3,830	4,924
	-----	-----
	5,956	7,050
	=====	=====

#### 12. Related Party Transactions

There were no material related party transactions during the year which require disclosure (2023: none).



## **SAHIR HOUSE**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

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#### **13. 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 12<sup>th</sup> 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 31<sup>st</sup> March 2024 or 31<sup>st</sup> March 2023.

#### **14. Guarantees**

As at 31<sup>st</sup> March 2024, 6 members had given a guarantee of £10 each in the event of the charitable company winding-up; total: £60 (2023: 5 members, total: £50).

#### **15. Post year event**

Sahir House and Terrance Higgins Trust have sold the property for £318,216 to the long-term tenant family in April 2024.

**SAHIR HOUSE****DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	2024	2023
	£	£
<b>INCOME</b>		
Grant Income	45,887	210,398
Donations	12,405	12,910
Contract income	185,346	226,389
Training and consultancy income	4,199	4,435
Rental income	2,786	2,786
Bank interest	1,246	-
Fundraising	10,158	89
	-----	-----
<b>Total Income</b>	<b>262,027</b>	<b>457,007</b>
	-----	-----
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Staff salary costs	290,893	306,639
Pension	7,315	7,716
Project costs	34,074	53,836
Rental expenditure	1,453	1,261
External bid writing	4,800	2,800
DBS fees	-	80
Computer support and software costs	8,725	20,910
Equipment hire	1,192	3,393
Health and safety	-	30
HR services	2,760	2,003
Marketing	9,465	-
Insurance	4,463	5,285
Office equipment costs	-	277
Telephone and internet costs	5,871	5,934
Printing, stationery, and postage	969	918
Rent and service charges	28,372	23,289
Staff wellbeing	491	4,139
Subscriptions and memberships	3,893	2,360
Cleaning and waste removal	700	396
Website costs	6,561	1,669
Bank charges	51	50
Consultancy	12,876	-
Loss on disposal of tangible fixed assets	62	2,797
Payroll fees	561	563
HMRC charges	200	-
Accountancy	1,352	1,448
Amortisation	-	3,019
Depreciation	977	2,356
	-----	-----
<b>Total expenditure on charitable activities</b>	<b>428,076</b>	<b>453,168</b>
	-----	-----
<b>Net (expenditure)/income for the year</b>	<b>(166,049)</b>	<b>3,839</b>
	=====	=====

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