



REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021
FOR
KARMA NIRVANA

KARMA NIRVANA
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FOR THE YEAR ENDED 31 MARCH 2021

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KARMA NIRVANA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the charity's financial statements for the year ended 31 March 2021. The financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts under the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

REFERENCE AND ADMINISTRATIVE DETAIL

Registered Charity Number
1089477

Registered office
PO Box 515, Leeds
LS6 9DW

Trustees

Jasbir Johal	(Chairperson)
Nasreen Quayum	(Treasurer)
Jasvinder Glen	

Independent examiner
Ferguson Maidment & Co
167 Fleet Street,
London
EC4A 2EA

Solicitors
Morgan, Lewis & Bockius UK LLP
Condor House, 5-10 St. Paul's Churchyard,
London EC4M 8AL

Trustlaw
30 South Colonnade
London
E14 5EP

Bankers
HSBC
1 St. Peters Street
Derby
DE1 2AE

COMMENCEMENT OF ACTIVITIES

Karma Nirvana was registered as an unincorporated charity on 23 November 2001. Karma Nirvana was founded in 1993 by Jasvinder Sanghera CBE.

The Trustees present their annual report and the financial statements with the independent examiner's report of the charitable organisation from 1 April 2020 to 31 March 2021. The annual report serves the purpose of a trustees' report.

The registered charity supports victims and survivors experiencing Honour Based Abuse and Forced Marriage.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees and organisational structure

Constitution

Karma Nirvana is a registered charity, the work and management of which is overseen by a Board of Trustees. The Trustees who held office during the financial year and at the date of this report are set out on page 3.

Operation of the Board of Trustees

The Board of Trustees meets four times a year to review the organisation's work and services and agree with the charity's strategic goals. The Board also reviews its operation, effectiveness and governance on an annual basis. In addition, trustees meet with the Senior Leadership Team 4 times a year.

Recruitment and appointment of new Trustees

An annual review of the Board of Trustees' recruitment needs is carried out under the leadership of the Chair, including an audit of the current knowledge, experience, skills and abilities, and how they will be affected by any Trustee departures in the future. All potential trustees must provide a CV and two referees to be considered by the Board.

Related Parties

There are no related party relationships and transactions in the financial statements.

Staff management

The Executive Director has overall responsibility for all operational and HR matters and regularly reports directly to the Trustees. The Executive Director is assisted by the Senior Leadership Team consisting of the Operations Manager and Helpline Manager. All HR policy documents and HR advice is outsourced to HR company – Peninsula.

Risk management

The Trustees are informed by the Executive Director and Senior Leadership Team of any risks that concern the charity. These will be reviewed until the risk is mitigated according to the charity's Risk Assessment and Management Policy.

Trustees were satisfied that the organisation's significant risks had been accurately identified in the review and that appropriate systems and procedures for managing those risks were in place. The Risk Register is presented to the entire Board annually or earlier where required, as part of the business planning process and quarterly monitoring by the senior leadership team. In addition, the Executive Director presented the top 5 risks to the charity at each quarterly meeting to mitigate any risks escalating.

Strategic Risks

Lack of prioritisation of Honour Based Abuse

With the threat of COVID-19 throughout the year, there was a possibility of Honour Based Abuse not gaining the prioritisation, which in return would directly impact our services. However, this was mitigated by the continued engagement with central government and sector partners to ensure we were able to raise the concerns of HBA.

Health & Safety

Staff Wellbeing was the utmost priority due to the transition of remote working. Particularly for staff on the Honour Based Abuse helpline, the Senior Leadership Team (SLT) were aware of the impact this would have. To mitigate this, additional welfare checks were put in daily, as well as open communication channels to SLT. In addition, clinical supervision is something we have identified and aiming to adopt in the next financial year.

Financial & IT Risks

Funding

Loss of grant funding could significantly impact service delivery, particularly with the national Helpline. However, the SLT mitigated this, which continued to ensure funds remained to fully cover the strategic and operational activities throughout the financial year.

Information Security

The nature of our work, we hold sensitive data from our Helpline, which creates the risk of a personal data breach. This is mitigated by any sensitive data is monitored 365 days of the year and a rigorous security audit is performed periodically by an independent company. In addition, our information is password-protected, and we use HTTPS and AES256 encryption.

Effective management measures and controls have been put in place by the Trustees, including:

- Appropriate insurance measures, such as public liability, employer liability.
- Financial and management information and control procedures, including regular business planning and quality assurance processes and reviews.
- The implementation of strategies and plans to implement business objectives to mitigate or avoid these risks.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Karma Nirvana shall aim to promote understanding of the risks faced by all victims, adults and children, experiencing, surviving or exposed to Honour Based Abuse (HBA) and Forced Marriage (FM).

Our Vision

Ending Honour Based Abuse in the UK

Our Mission

Karma Nirvana supports, educates and empowers all those impacted by Honour Based Abuse and Forced Marriage in the UK, whatever gender, religion or background.

Our Approach

We support **victims and survivors** of Honour Based Abuse by providing specialist support and **guidance via our national helpline** and support services.

We support **frontline practitioners and professionals**, by training and working with police forces, social services, local authorities and schools to improve practice response.

We **campaign** for change, working with parliamentarians and policymakers to **improve policies and practice responses** to help bring an End to Honour Based Abuse.

ACHIEVEMENT AND PERFORMANCE

Public Benefit

The Trustees have referred to the Charity Commission's guidance on Public Benefit when reviewing the charity's aims and objectives and planning future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives.

How our activities deliver public benefit

We align our objectives around crucial stakeholder groups which shape the activities and projects we run. For example, victims, survivors, professional agencies, policymakers, and the community are all areas linked to our actions.

During the pandemic, Karma Nirvana remained the centre of support for victims and survivors, aligning close working partnerships with central government and other sector agencies. For example, collaborative working was created with the NHS, providing communication support to the Home Office during media campaigns and improved data sharing with various stakeholders.

Honour Based Abuse Helpline

The Helpline provides a free service to all victims and survivors of Honour Based Abuse. The Helpline is also for professionals supporting a victim or survivor of Honour Based Abuse. Third parties such as friends, family, and employers can also use the service. In 2020/21, the Helpline supported 2,584 victims and survivors experiencing Honour Based Abuse, Forced Marriage and Domestic Abuse.

COVID-19 had a significant impact on victim and survivor experiences due to the fear of contracting COVID-19 and being from a BAME background. However, despite the challenges many organisations face in meeting demand, the Helpline did remain resilient throughout the pandemic. In addition, it supported the wider sector to ensure victims and survivors had a pathway of support.

Day of Memory

The sixth Day of Memory was held online to the pandemic. However, this did not compromise the level of coverage and passion normally seen at these events. Speakers included survivors of those lost to honour killings, retired police officers who worked on high profile cases, and experts in the field of Honour Based Abuse, including our founder Jasvinder Sanghera CBE. The four-hour event reached over 800 people to raise awareness of Honour Based Abuse and remembering those victims.

Welsh Virtual Roadshows

In partnership with the Welsh Government, Karma Nirvana provided 20 free virtual Roadshows to professionals working within Wales. The overarching aim of the conferences is to improve multi-agency awareness and responses to Honour Based Abuse through providing and broadening 'safer spaces' for victims and survivors to speak and confidently make disclosures. Feedback following the roadshows was highly positive, with many practitioners reporting they would change their working practice following the sessions to better support victims and survivors of Honour Based Abuse. 657 professionals were trained across Wales attending these Roadshows, supported by our Survivor Ambassador Panel.

Child Marriage Campaign

We are members and UK co-chairs of the [Girls Not Brides](#) global partnership to End Child Marriage. We envision a world where girls are not denied an education or deprived of their fundamental rights due to child marriage.

We are calling on members of parliament to support the Private Members Marriage and Civil Partnership (Minimum Age) Bill. Bypassing the Marriage and Civil Partnership (Minimum Age) Bill, this loophole will be closed, and child marriage will no longer be legally recognised. This will also be extended to children who have been subjected to

a religious or cultural marriage, which is no less harmful than a legally registered marriage at 16 or 17.

End Virginity Testing and Hymenoplasty

We recognise virginity testing and hymen repair as forms of Violence Against Women and Girls, which is both a cause and consequence of gender inequality. In the last two years, disclosures relating to virginity testing and hymen repair surgery have increased to our national Honour Based Abuse helpline. Between 2020 and 2021, our national Helpline supported 41 women and girls, where 'sex before marriage' / not being a 'virgin' was recognised as the motive for abuse from perpetrators.

It is time to ban the invasive sexist practice of testing a girl or woman's virginity, and to shut down the virginity myth once and for all. As part of this campaign and improving law and policy in this area, we are keen to break the myths that perpetuate harmful ideologies on virginity and the hymen. In partnership with Dr Charlotte Proudman, we have drafted new legislation on banning virginity testing and hymenoplasty. We are currently working alongside Richard Holden MP and the Department for Health and Social Care to support our call for legislative protection for women and girls.

Significant activities

The Helpline plays a crucial role in informing policymakers and agencies on the prevalence of Honour Based Abuse, which is massively under-reported across all sectors. As well as supporting victims and survivors, the helpline data is linked across many stakeholder groups, locally and nationally, to ensure data on Honour Based Abuse is reported. The Data and Case Analyst role enables this and for the helpline data to reach as far and wide as possible.

Case Studies

Shah had a disability and was subject to Honour Based Abuse by his family. There was growing pressure as he was reaching the age of 25 to get married. Still living with his family he wanted to leave but the barrier of shame, possibly not seeing his family again and his disability made it harder for him to leave.

Over the span of a month's regular support the helpline were able to gain his trust and provide the appropriate support to make him understand what HBA is and providing him with a range of options if he wanted to leave. Commenting *'he wasn't sure if there was any help for men like him who were disabled, the helpline have been a lifeline and provided him with far greater support than any other public service.'*

Shah is now in a supported living accommodation and living a life away from the abuse he was experiencing. He states *'life can be difficult without my family, as I still love them but I won't allow them to treat me this way and ruin two people's live through a forced marriage.'*

Helpline Highlights

- Helpline contacts – 14,251 an increase of 65% from last year
- We supported 2,584 victim and survivors, an increase of 17% from last year
- 1,970 females and 211 males were supported
- 1,108 cases came from professionals helping victims, an increase of 6% from last year
- 557 known British Nationals received helpline support
- 541 cases had experienced or were facing the threat of a forced marriage
- 442 cases were for adults aged 18-25, the highest of all age groups
- 146 children were supported, with the youngest being 7 years old.
- The helpline spent 2000 hours supporting contacts on the helpline
- The average call was 12 minutes
- 253 victims were foreign nationals and some with unsecure immigration

Helpline Testimonials

"Even during the Pandemic, the quality of support did not change!"

"I'm an IDVA and called for a lady I am working with who is subject to Honour Based Abuse. The call handlers were very knowledgeable and made the options available to her clear. I was impressed and would recommend for knowledge and expertise."

"I contacted you a few months ago regarding my situation at the time. Since that last conversation I arrived safely and discreetly in a women's refuge , thank you for giving me the contact details of this refuge, although it was difficult at first I feel really lucky to have been in this refuge as they really supported me and got me through."

"I am now living safely in a place of my own where I am free from any abuse and control. This is my fresh start and I want to thank you all for being there for me, as without your help and support, I probably would still be trapped living in the toxic cycle of abuse that I had become accustomed to. But not anymore as I broke that cycle thanks to your support"

"I am now in a much better space mentally, emotionally and physically. I still have lot of work to do in terms of the after affects of trauma etc but overall I feel relieved , freedom and happiness for the very first time!"

"Thank you for all your help and support and all the great work you do, you really are a life line for abused women. I will always be thankful and appreciate everything."

Fundraising

We are thankful for our generous and valued donors who continue to support the vital projects we deliver to victims and survivors. Over the year, we have received support from many donors that helped us with our annual Day of Memory campaign and fundraising for Karma Nirvana.

Financial Review

The Balance Sheet indicates that on 31 March 2021, the charity's net assets were £499,610 (2020: £302,370). The income from grants was £530,857, increasing from the previous year's figure (2020: £339,509). Donations to the organisation increased to £69,420 (2020: £18,377), partly due to receipt of a legacy and two corporate donations. Overall income has increased to £624,823 (2020: £404,883) due to the heightened resources required over the pandemic with all business activities remaining open.

Reserves Policy

As of 31 March 2021, the amount of reserves in the charity's unrestricted funds amounted to £356,934 (2020: £302,370). This equates to approximately 9.5 months of running costs. These unrestricted funds disbursements will be decided at the board level with the Senior Leadership Team. Decisions can be made to elect funds towards designated funds that meet the organisation's aims and objectives or continue to protect future operations of the charity for any shortfalls in funding. The trustees have considered the level of free reserves to be held for the prudent management of Karma Nirvana's commitments and contingencies. With long-term funding still yet to be decided for the Helpline, reserves should be held aside for this particular business activity. The charity is fully committed to spending any surplus reserves in a timely and appropriate way.

Plans for the future

The Helpline will be the funding priority going into the next financial year, mainly funded by the Home Office and have supported the Helpline for the past six years. We will be working alongside the other VAWG helpline charities to ascertain a long-term multi-annual grant.

Despite concerns of COVID-19 and how it would impact our services and finances, fortunately, working with many grant providers, we received the support to ensure services were not impacted, business overheads were met, and grants were provided to buy the additional equipment for staff to work safely remotely. The plans for the future are to seek continuation of any emergency grants to ensure the shortfall does not grow and reserves remain prudent and safe.

Virtual training enables the charity to continue its work to raise awareness on Honour Based Abuse and create a credible income stream for the organisation. The work is pivotal and key to the subsequent three-year strategy work, so providing various training will benefit the organisation and professionals.

Statement of trustee's responsibilities

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

The law applicable to charities in England and Wales and Scotland requires the Board of Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Board of Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Board of Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time, the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Board of Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 26 January 2022 and signed on their behalf by

A handwritten signature in black ink, appearing to be 'Jasbir Johal', with a horizontal line drawn through the middle of the signature.

Jasbir Johal
Chairperson

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KARMA NIRVANA

I report on the accounts for the year ended 31 March 2021 set out on pages 13 to 16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Charities Act.

Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales (ICAEW). The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination.

An examination includes a review of the accounting records kept by the charity 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.

In connection with my examination, no matters have come to my attention which gives me reasonable cause to believe that in, any material respect, the requirements:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' which is not a matter considered as part of an independent examination.

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

Vivek Kapoor
Partner, Ferguson Maidment & Co

KARMA NIRVANA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Opening balances		302,370	-	302,370	342,622
Income					
Grants	3	80,000	450,857	530,857	339,509
Donations		69,420	-	69,420	18,377
Training income & Charitable Activities		25,674	15,712	41,386	43,993
Bank interest		160	-	160	448
Gift aid		1,000	-	1,000	2,556
Total Income		176,254	466,569	642,823	404,883
Expenditure					
Staff costs & NIC		48,284	307,795	356,079	327,956
Equipment		63	9,775	9,838	6,883
Rent & Offices costs		3,151	34,314	37,465	39,409
Insurance		2,565	-	2,565	1,444
Telephone		785	7,767	8,552	8,778
Computer and website costs		2,503	236	2,739	2,628
Printing costs		66	-	66	9,831
Fundraising expenditure		492	600	1,092	1,255
Managing & Administering charity		1,925	3,491	5,416	5,963
Stationery & Postage		857	357	1,214	1,243
Subscriptions, Fees & Training Costs		12,677	3,528	16,205	15,824
Volunteer expenses		643	2,265	2,908	4,371
Trustee's expenses		79	-	79	1,130
Staff travel and subsistence		1,177	188	1,365	18,420
Total Expenditure		75,267	370,316	445,583	445,135
(Deficit) / Surplus for the year		100,987	96,253	197,240	(40,252)
Closing Balance		403,357	96,253	499,610	302,370

KARMA NIRVANA
BALANCE SHEET AT 31 MARCH 2021

	<i>Note</i>	2021	2020
		£	£
Assets			
Balance at bank		497,602	305,889
Cash in hand		108	108
Debtors - HMRC - GiftAid		1,000	2,556
Debtors - Others		900	1,040
		499,610	309,593
Liabilities			
Creditors	4	-	7,223
		-	7,223
Net assets		499,610	302,370
Represented by:			
Unrestricted funds		403,357	302,370
Restricted funds	5	96,253	-
		499,610	302,370

Note 1

Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

Note 2

Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Transition to FRS102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015. Details of how FRS 102 has affected the reported financial position and financial performance is given in note 6.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming Resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from charitable activities is recognised when earned.
- income from other sources is recognised when receivable.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

KARMA NIRVANA
NOTES TO THE ACCOUNTS AT 31 MARCH 2021

Note 3

Grants

	Unrestricted £	Restricted £	Total £
Home Office	-	218,605	218,605
West Yorkshire Police Crime Commissioner	-	21,902	21,902
The National Lottery Community Fund	-	144,600	144,600
Bridgepoint	-	30,750	30,750
Henry Smith Charity	-	30,000	30,000
Leeds City Council	20,000	-	20,000
Safelives	-	5,000	5,000
Esmee Fairbairn Foundation	60,000	-	60,000
	80,000	450,857	530,857

Note 4

Creditors

	2021 £	2020 £
Amounts due to HMRC re PAYE	-	7,223

Note 5

Restricted funds

	Opening Balance £	Income £	Expenditure £	Closing Balance £
Home Office	-	218,605	(218,605)	-
West Yorkshire Police Crime Commissioner	-	21,902	(21,902)	-
The National Lottery Community Fund	-	144,600	(89,145)	55,455
Bridgepoint	-	30,750	(13,169)	17,581
Henry Smith Charity	-	30,000	(9,848)	20,152
Welsh Government - Roadshow training	-	15,712	(15,712)	-
Safelives	-	5,000	(1,935)	3,065
	-	466,569	(370,316)	96,253

KARMA NIRVANA

Charity Number 1089477

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021



Ferguson Maidment & Co



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
KARMA NIRVANA

On accounts for the year
ended

31 March 2021

Charity no
(if any)

1089477

Set out on pages

3 - 6

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 March 2021**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales (ICAEW).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: **26/01/2022**

Name:

Vivek Kapoor

Relevant professional qualification(s) or body (if any):

The Institute of Chartered Accountants in England and Wales (ICAEW).

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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KARMA NIRVANA

Statement of Financial Activities for the year ended 31 March 2021

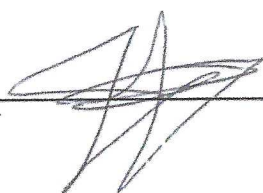
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(Deficit) / Surplus for the year		100,987	96,253	197,240	(40,252)
Closing Balance		403,357	96,253	499,610	302,370

KARMA NIRVANA

Balance Sheet at 31 March 2021

	Note	2021 £	2020 £
Assets			
Balance at bank		497,602	305,889
Cash in hand		108	108
Debtors - HMRC - GiftAid		1,000	2,556
Debtors - Others		900	1,040
		<u>499,610</u>	<u>309,593</u>
Liabilities			
Creditors	4	-	7,223
		<u>-</u>	<u>7,223</u>
Net assets		<u>499,610</u>	<u>302,370</u>
Represented by:			
Unrestricted funds		403,357	302,370
Restricted funds	5	96,253	-
		<u>499,610</u>	<u>302,370</u>

These financial statements were approved by the Trustees and authorised for issue and are signed on their behalf by:

Chair 

26/01/22
Date

Treasurer 

26/01/22
Date

KARMA NIRVANA

Notes to the accounts For the year ended 31 March 2021

Note 1

Statement of Compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

Note 2

Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going Concern

There are no material uncertainties about the charity's ability to continue.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal.

Incoming Resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from charitable activities is recognised when earned.
- income from other sources is recognised when receivable.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

KARMA NIRVANA

Notes to the accounts For the year ended 31 March 2021

Note 3

Grants

	Unrestricted £	Restricted £	Total £
Home Office	-	218,605	218,605
West Yorkshire Police Crime Commissioner	-	21,902	21,902
The National Lottery Community Fund	-	144,600	144,600
Bridgepoint	-	30,750	30,750
Henry Smith Charity	-	30,000	30,000
Leeds City Council	20,000	-	20,000
Safelives	-	5,000	5,000
Esmee Fairbairn Foundation	60,000	-	60,000
	<u>80,000</u>	<u>450,857</u>	<u>530,857</u>

Note 4

Creditors

	2021 £	2020 £
Amounts due to HMRC re PAYE	<u>-</u>	<u>7,223</u>

Note 5

Restricted funds

	Opening Balance £	Income £	Expenditure £	Closing Balance £
Home Office	-	218,605	(218,605)	-
West Yorkshire Police Crime Commissioner	-	21,902	(21,902)	-
The National Lottery Community Fund	-	144,600	(89,145)	55,455
Bridgepoint	-	30,750	(13,169)	17,581
Henry Smith Charity	-	30,000	(9,848)	20,152
Welsh Government - Roadshow training	-	15,712	(15,712)	-
Safelives	-	5,000	(1,935)	3,065
	<u>-</u>	<u>466,569</u>	<u>(370,316)</u>	<u>96,253</u>

KARMA NIRVANA

Charity Number 1089477

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021



Ferguson Maidment & Co



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
KARMA NIRVANA

On accounts for the year
ended

31 March 2021

Charity no
(if any)

1089477

Set out on pages

3 - 6

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 March 2021**.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of The Institute of Chartered Accountants in England and Wales (ICAEW).

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

** Please delete the words in the brackets if they do not apply.*

Signed:

Date: **26/01/2022**

Name:

Vivek Kapoor

Relevant professional qualification(s) or body (if any):

The Institute of Chartered Accountants in England and Wales (ICAEW).

Address:

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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KARMA NIRVANA

Statement of Financial Activities for the year ended 31 March 2021

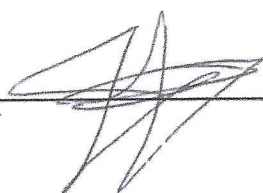
	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Opening balances		302,370	-	302,370	342,622
Income					
Grants	3	80,000	450,857	530,857	339,509
Donations		69,420	-	69,420	18,377
Training income & Charitable Activities		25,674	15,712	41,386	43,993
Bank interest		160	-	160	448
Gift aid		1,000	-	1,000	2,556
Total Income		176,254	466,569	642,823	404,883
Expenditure					
Staff costs & NIC		48,284	307,795	356,079	327,956
Trustee's expenses		79	-	79	1,130
Stationery & Postage		857	357	1,214	1,243
Equipment		63	9,775	9,838	6,883
Telephone		785	7,767	8,552	8,778
Rent & Offices costs		3,151	34,314	37,465	39,409
Insurance		2,565	-	2,565	1,444
Computer and website costs		2,503	236	2,739	2,628
Printing costs		66	-	66	9,831
Subscriptions, Fees & Training Costs		12,677	3,528	16,205	15,824
Fundraising expenditure		492	600	1,092	1,255
Managing & Administering charity		1,925	3,491	5,416	5,963
Volunteer expenses		643	2,265	2,908	4,371
Staff travel and subsistence		1,177	188	1,365	18,420
Total Expenditure		75,267	370,316	445,583	445,135
(Deficit) / Surplus for the year		100,987	96,253	197,240	(40,252)
Closing Balance		403,357	96,253	499,610	302,370

KARMA NIRVANA

Balance Sheet at 31 March 2021

	Note	2021 £	2020 £
Assets			
Balance at bank		497,602	305,889
Cash in hand		108	108
Debtors - HMRC - GiftAid		1,000	2,556
Debtors - Others		900	1,040
		<u>499,610</u>	<u>309,593</u>
Liabilities			
Creditors	4	-	7,223
		<u>-</u>	<u>7,223</u>
Net assets		<u>499,610</u>	<u>302,370</u>
Represented by:			
Unrestricted funds		403,357	302,370
Restricted funds	5	96,253	-
		<u>499,610</u>	<u>302,370</u>

These financial statements were approved by the Trustees and authorised for issue and are signed on their behalf by:

Chair 

26/01/22
Date

Treasurer 

26/01/22
Date

KARMA NIRVANA

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