

KARMA NIRVANA

Charity Number 1089477

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022



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 2022

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 2022**.

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:

25/01/2023

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 2022


	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Opening balances		403,357	96,253	499,610	302,370
Income					
Grants	3	70,823	344,867	415,689	530,857
Donations		23,751	-	23,751	69,420
Training income & Charitable Activities		70,602	-	70,602	41,386
Bank interest		38	-	38	160
Gift aid		1,089	-	1,089	1,000
Total Income		166,303	344,867	511,169	642,823
Expenditure					
Staff costs & NIC		73,277	310,308	383,585	356,079
Trustee's expenses		67	-	67	79
Stationery & Postage		638	388	1,026	1,214
Equipment		1,734	1,487	3,221	9,838
Telephone		340	10,404	10,744	8,552
Rent & Offices costs		4,784	29,093	33,877	37,465
Insurance		-	1,702	1,702	2,565
Computer and website costs		6,977	1,488	8,465	2,739
Printing costs		282	1,780	2,062	66
Subscriptions, Fees & Training Costs		10,718	10,177	20,895	16,205
Fundraising expenditure		2,324	3,529	5,853	1,092
Managing & Administering charity		4,204	1,835	6,039	5,416
Volunteer expenses		505	-	505	2,908
Staff travel and subsistence		4,785	370	5,155	1,365
Total Expenditure		110,635	372,561	483,196	445,583
(Deficit) / Surplus for the year		55,668	(27,695)	27,973	197,240
Closing Balance		459,025	68,559	527,583	499,610

KARMA NIRVANA

Balance Sheet at 31 March 2022

	Note	2022 £	2021 £
Assets			
Balance at bank		491,439	497,602
Cash in hand		108	108
Debtors - HMRC - GiftAid		251	1,000
Debtors - Others		41,511	900
		<u>533,309</u>	<u>499,610</u>
Liabilities			
Creditors	4	5,726	-
		<u>5,726</u>	<u>-</u>
Net assets		<u>527,583</u>	<u>499,610</u>
Represented by:			
Unrestricted funds		459,025	403,357
Restricted funds	5	68,559	96,253
		<u>527,583</u>	<u>499,610</u>

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


Chair

23/1/23
Date


Treasurer

23.01.23
Date

KARMA NIRVANA

Notes to the accounts For the year ended 31 March 2022

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 2022

Note 3

Grants

	Unrestricted £	Restricted £	Total £
Home Office	-	182,010	182,010
West Yorkshire Combined Authority / MOJ	-	17,343	17,343
Sam and Bella Sebba Charitable Foundation	-	46,748	46,748
Leeds Women Aid	-	14,333	14,333
Henry Smith Charity	-	59,900	59,900
Leeds City Council	16,822	-	16,822
University of Nottingham	-	24,533	24,533
Esmee Fairbairn Foundation	54,000	-	54,000
	70,822	344,867	415,689

Note 4

Creditors

	2022 £	2021 £
Amounts due to HMRC re PAYE	5,726	-

Note 5

Restricted funds

	Opening Balance £	Income £	Expenditure £	Closing Balance £
Home Office	-	182,010	(182,010)	-
West Yorkshire Combined Authority / MOJ	-	17,343	(17,343)	-
The National Lottery Community Fund	55,455	-	(55,455)	-
Bridgepoint	17,581	-	(17,581)	-
Sam and Bella Sebba Charitable Foundation	-	46,748	(19,620)	27,128
Leeds Women Aid	-	14,333	(3,857)	10,476
Henry Smith Charity	20,152	59,900	(57,118)	22,934
Safelives	3,065	-	(3,065)	-
University of Nottingham	-	24,533	(16,512)	8,021
	96,253	344,867	(372,561)	68,559



REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022
FOR
KARMA NIRVANA

KARMA NIRVANA
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

	<u>Page</u>
Report of the Trustees	3 to 15
Independent Examiner's Report	16 to 17
Statement of Financial Activities	18
Balance Sheet	19
Notes to the Financial Statements	20 to 22

KARMA NIRVANA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the charity's financial statements for the year ended 31 March 2022. 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

Bankers

HSBC
1 St. Peters Street
Derby, DE1 2AE

COMMENCEMENT OF ACTIVITIES

The charity was registered as an unincorporated charity on 23 November 2001. The charity was founded in 1993.

The Trustees present their annual report together with the financial statements and independent examiners report of the charitable organisation from 1 April 2021 to 31 March 2022. The annual report serves the purpose of a trustees' report.

The registered charity provides support for victims and survivors experiencing honour-based abuse and forced marriage.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Trustees and organisational structure

Constitution

The Board of Trustees is responsible for overseeing the operation and management of Karma Nirvana, a registered charity. This report lists the Trustees who held office during the fiscal year at the time of its writing 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. Also, 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 are required to provide a CV and two referees to be considered by the Board.

Related Parties

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

Staff management

The Executive Director is responsible 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 advice are 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 leadership team. In addition, the Executive Director presented the risks to the charity at each quarterly meeting to mitigate any risks escalating.

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 include regular business planning, quality assurance, and reviews.
- Implementing strategies and plans to mitigate or avoid these risks to execute business objectives.

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 Values

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 aims and objectives of the charity and in 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. Victims, survivors, professional agencies, policymakers, and the community are all areas where we find areas linked to our actions.

Launch of New Strategy & Website

We launched our latest strategy for the next three years on how we are working towards *Ending Honour Based Abuse in the UK*.

The new strategy will encompass four pillars Karma Nirvana aim to focus activities around:

1. Improve cross-governmental accountability in responding to Honour Based Abuse as a form of domestic abuse, within the wider Violence Against Women and Girls (VAWG) framework, to influence policy, law and practice responses.
2. Train frontline responders to improve identification, understanding and responses to Honour Based Abuse.
3. Develop a national dataset to better understand the scope, scale and prevalence of – and appropriate responses to – Honour Based Abuse.
4. Increase the number of specialist safe spaces that exist for victims and survivors of Honour Based Abuse to speak out.

The new website has been designed to reflect the key pillars of our latest strategy. Focusing on help, training, data and campaigns encompasses the key areas Karma Nirvana will focus on. It also streamlines many of our processes on the website for users to connect with the organisation. For example, donations are now embedded onto the website, training referrals go directly to our training lead, victims can leave the safe information to request callbacks, data reports are uploaded from Helpline and latest news section for users to keep up to date with the organisational developments.

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 2021/22 the Helpline supported 2,289 cases of victims experiencing Honour Based Abuse, Forced Marriage and Domestic Abuse.

Day of Memory

The seventh Day of Memory was held online due to the health and safety concerns that had arisen from the pandemic. The theme of the conference was the need to understand Honour Based Abuse as a form of domestic abuse, rather than a 'cultural', 'traditional' or 'religious' problem. In 2020, an overwhelming 99% of contacts to our Helpline fell within the definition of domestic abuse. Speakers at the conference included the Minister for Safeguarding Victoria Atkins, Domestic Abuse Commissioner Nicole Jacobs and Pauline Latham MP. Survivors from the Karma Nirvana [Survivor Ambassador Panel](#) Nour Norris and [Farhana](#) shared their moving and courageous stories related to Honour Based Abuse.

Child Marriage Campaign

After ten years of campaigning, on the 27th April 2022 the UK government passed the Bill to end child marriage in England and Wales.

Child marriage has too often been viewed as a 'developing world issue' that doesn't affect Britain. The reality is, Child Marriage is present in every single area of the UK. Since 2017 our National Helpline for Honour Based Abuse and Forced Marriage has responded to over 400 cases relating to child marriage.

Prior to the passing of this bill, children aged between 16 and 17 years old only needed parental or judicial consent to get married. The new Bill will make it illegal for a person to arrange the marriage of a person under the age of 18 in England and Wales. This includes where a child from England and Wales is taken out of the country for the purposes of child marriage. The new law will automatically make any marriage that is arranged for a child under 18, on account of their age, a forced marriage. This will enable greater protection and safeguarding to children across England and Wales.

End Virginity Testing and Hymenoplasty

From 1st July 2022, the UK government has made it illegal to carry out, offer, aid, and abet virginity testing or hymenoplasty in any part of the UK under the Health and Care Act 2022.

In the year, Karma Nirvana was awarded funds by the Home Office to deliver Roadshows to frontline practitioners. This was a joint effort alongside the Royal College of Obstetricians and Gynaecologists, Royal College of Midwives, NGOs and Barristers.

Karma Nirvana led the consortium with our Executive Director, often spearheading letters to the Health Secretary and Home Secretary to ensure we could pass the legislation to criminalise and protect the vulnerable victims subject to Virginity testing and Hymenoplasty.

Fawziyah Javed

Fawziyah Javed was killed in September 2021 at Arthur's seat in Edinburgh. Fawziyah was a young aspiring solicitor that lived in Leeds. She was recently married and pregnant and went away to Edinburgh. Her husband has been charged with her murder and will stand on trial in March 2023. Karma Nirvana supports the family and the Helpline provides the mother with emotional support.

Significant activities

Definition on Honour Based Abuse

Karma Nirvana successfully received a grant from the Sam and Bella Sebba Charitable Foundation to devise a definition on Honour Based Abuse. However, the current problem is that we don't have a statutory definition on Honour Based Abuse, and there is inconsistent and inadequate data on Honour Based Abuse.

This project has sought to address the issues of definition and data collection that are currently preventing the development of robust and effective statutory intervention for preventing, combatting and eradicating Honour Based Abuse in the UK. The Survivor Ambassador Panel (SAP) of Karma Nirvana, made up of HBA survivors, took part in our workshops. We sought to gain insight into their understanding of Honour Based Abuse and its characteristics, opinions on the current NPCC definition, views on the relationship between HBA and domestic abuse, and ideas of how to best tackle this issue. This feedback informed the development of a survivor-informed national working definition of Honour Based Abuse that reflects lived experience.

Honour Based Abuse Helpline

The Helpline offers essential support to victims and survivors of Honour Based Abuse, providing comfort and helping equip frontline practitioners. Additionally, the Helpline also works to supply key facts and data to policymakers, all of which helps to bring about meaningful, positive change for those affected.

Case Study - Sasha

'Sasha, a 21-year-old British African woman, called the helpline as she was experiencing Honour Based Abuse from her parents. Sasha's parents were putting enormous pressure on her to live under their strict rules leaving her feeling increasingly isolated. The constant arguments were badly affecting her mental health.

She had spent sometime abroad with family members, but was at risk of being forced into marriage. After authorities in the UK were notified, Sasha returned to the UK and she went back to the family home. Sasha also had a boyfriend who her family did not approve. Consequently, she didn't want to be put at risk of being forced into a marriage again when she and her family return abroad later in the year.

Sasha wanted some support and guidance about how she could stay with her boyfriend and leave her family home without her family knowing where she was moving too. We talked about refuge and how we can help her access a place to stay to keep safe in the short-term. We discussed the 'spoon in the underwear trick' if she were to go abroad, including a safety plan and who she could inform if she was leaving the country. Sasha was reassured that she had options and would be back in touch once she had had time to consider her next steps.

Helpline Highlights

Helpline contacts – **10,948**

We supported **2,289** victim and survivors

1,950 females and **209** males were supported

The helpline spent **1,358** hours supporting callers

1,108 cases came from professionals helping victims

266 cases were facing the threat of forced marriage

228 victims were foreign nationals and some with unsecure immigration

197 children were supported, with the youngest being **2 years old**.

Average incoming call was **14** minutes

Helpline Testimonials

"I am a professional and called the Helpline for advice. The information provided has been invaluable, and will also increase my professional learning. The knowledge of the call handler was vast, and they were able to provide all the information I needed plus additional options. I cannot express how grateful I am for the time spent talking through the options for my client."

"Excellent service. Provided me use very useful key information around legal services and support for my client. Very knowledgeable and friendly. Gave me additional information to support other survivors. Would be great if Karma Nirvana could find additional funding for specialist counselling around forced marriage and honour based abuse."

I spoke to Pearl who was really helpful, non-judgemental and gave great guidance. I definitely feel more at ease and confident about which direction to go in now.

I am so grateful to be free from the abuse I was going through. He pleaded guilty and is not allowed anywhere near me."

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 2022, the charity's net assets were £527,583 (2021: £499,610). The income from grants was £415,689, slightly lower than the previous year's figure (2021: £530,857). Income from charitable activities generated £70,602 (2021: £41,386), which has increased. However, overall income has decreased to £511,169, due to the previous financial year receiving more grant funding due to the COVID-19 pandemic.

Reserves Policy

As of 31 March 2022, the amount of reserves in the charity's unrestricted funds amounted to £459,025 (2021: £403,357). This equates to approximately eleven months of running costs. These unrestricted funds disbursement will be decided at the board level working with the senior leadership team. It can be used towards designated funds that meet the organisation's aims and objectives or continue to protect the charity's future operations for any funding shortfalls. The trustees have considered the level of free reserves to be held for the prudent management of Karma Nirvana's commitments and contingencies. It relies on trading & fundraising income, including unpredictable income, to meet its obligations. For this reason, it is felt appropriate that reserves should be held to provide for planned commitments. The charity is fully committed to spending any surplus reserves promptly and appropriately.

Plans for the future

Our future plans include continuing to meet the demand on our Helpline and adapt to the changes around victim and survivors will face. We plan to address the needs of our Helpline and continue recruiting and training our staff to ensure the Helpline is uninterrupted in its goal in supporting victims and survivors.

This Spring, we will be running a series of free roadshows to professional to advocate for the upcoming law change on banning virginity testing and hymenoplasty. This will be working with our campaign partners to produce a YouTube informative video¹ with a panel of experts to take and questions and answers. We continue to lobby to raise the marriage age and are dedicated to ensure this will be successful.

This year's assessment demonstrated that our training branch is becoming more effective. We are proactively developing awareness to empower professionals that assist victims and survivors with the knowledge and assurance they need.

¹ [Tackling Virginity Testing Myths](#)

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 charity's assets and hence for taking reasonable steps to prevent and detect 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 23 January 2023 and signed on their behalf by

Jasbir Johal
Chairperson

I report on the accounts for the year ended 31 March 2022 set out on pages 16 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. 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. 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).

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities 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 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. 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.

Basis of independent examiner's statement

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Independent examiner's statement

In connection with my examination, no matters have 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 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have 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.

Vivek Kapoor

Ferguson Maidment & Co

KARMA NIRVANA
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

KARMA NIRVANA

Statement of Financial Activities for the year ended 31 March 2022

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KARMA NIRVANA
BALANCE SHEET AT 31 MARCH 2022

KARMA NIRVANA

Balance Sheet at 31 March 2022

	<i>Note</i>	2022	2021
		£	£
Assets			
Balance at bank		491,439	497,602
Cash in hand		108	108
Debtors - HMRC - GiftAid		251	1,000
Debtors - Others		41,511	900
		<u>533,309</u>	<u>499,610</u>
Liabilities			
Creditors	4	5,726	-
		<u>5,726</u>	<u>-</u>
Net assets		<u>527,583</u>	<u>499,610</u>
Represented by:			
Unrestricted funds		459,025	403,357
Restricted funds	5	68,559	96,253
		<u>527,583</u>	<u>499,610</u>

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.

Notes to the accounts
For the year ended 31 March 2022

Note 3**Grants**

	Unrestricted £	Restricted £	Total £
Home Office	-	182,010	182,010
West Yorkshire Combined Authority / MOJ	-	17,343	17,343
Sam and Bella Sebba Charitable Foundation	-	46,748	46,748
Leeds Women Aid	-	14,333	14,333
Henry Smith Charity	-	59,900	59,900
Leeds City Council	16,822	-	16,822
University of Nottingham	-	24,533	24,533
Esmee Fairbairn Foundation	54,000	-	54,000
	70,822	344,867	415,689

Note 4**Creditors**

	2022 £	2021 £
Amounts due to HMRC re PAYE	5,726	-

Note 5**Restricted funds**

	Opening Balance £	Income £	Expenditure £	Closing Balance £
Home Office	-	182,010	(182,010)	-
West Yorkshire Combined Authority / MOJ	-	17,343	(17,343)	-
The National Lottery Community Fund	55,455	-	(55,455)	-
Bridgepoint	17,581	-	(17,581)	-
Sam and Bella Sebba Charitable Foundation	-	46,748	(19,620)	27,128
Leeds Women Aid	-	14,333	(3,857)	10,476
Henry Smith Charity	20,152	59,900	(57,118)	22,934
Safelives	3,065	-	(3,065)	-
University of Nottingham	-	24,533	(16,512)	8,021
	96,253	344,867	(372,561)	68,559