



REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2023
FOR
KARMA NIRVANA

KARMA NIRVANA
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FOR THE YEAR ENDED 31 MARCH 2023

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KARMA NIRVANA
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the charity's financial statements for the year ended 31 March 2023. 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 2022 to 31 March 2023. 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.

Virginity Testing/Hymenoplasty Legislation and Animation

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

In the lead up to the law change we were supported by the Home office to deliver 5 virtual workshops, alongside our partners at the The Royal College of Obstetricians and Gynaecologists, Royal College of Midwives, IKWRO, MEWSO and Barrister's Charlotte Proudman and Naomi Wiseman we have been able to achieve a joint effort to ban Virginity Testing and Hymenoplasty. The video available: [Virginity Myths](#) is available on our website.

We would like to thank our survivors, charities, MPs and campaign experts that enabled this change to happen.

The newly created animation on Virginity Myths, was a central theme of our 2022 16 Days of Action, effectively communicated the new law and dispelled myths surrounding virginity.

Day of Memory conference in South Yorkshire

Breaking the virtual streak, our in-person Day of Memory conference, supported by South Yorkshire Police, was a significant success. Hosted by survivor ambassadors Farhana, Matt, and Asma.

The day covered the recent story of Abida Karim, whereby her daughter Ria remembered her mother. A social media awareness campaign was launched with social media assets available from Karma Nirvana, reaching ***1.1 million impressions through the hashtag #WeRemember.***

Memorial for Abida Karim

At this year's [Day of Memory](#), Ria, Abida Karim's daughter, shared a touching tribute in honour of her mum Abida Karim.

Ria shared how she and her siblings were not informed about their mum's funeral until only a few hours before the service. Karma Nirvana setup a fundraising appeal to the public to help Ria and her siblings hold a memorial day for their mother. The public supported funds towards flowers, a horse and carriage, community hall and food to remember Abida.

Campaign and Partnership role

In September 2022, we welcomed a new Campaign and Partnership role to strengthen our advocacy efforts. This role aims to drive social change by influencing policy and decision-making on honor-based abuse at both national and local levels.

Women and Equalities Committee inquiry into Honour Based Abuse

The committee launched a public inquiry into Honour Based Abuse. Karma Nirvana provided our own submission by submitting written evidence into the inquiry. Our survivor ambassador panel provided evidence of their experiences in a closed session with the committee at parliament.

Somaiya Begum case

The murder trial of Somaiya Begum began in March 2023, whereby her uncle was charged with her murder and sentenced to life in prison serving a minimum of 25 years. The Karma Nirvana team attended the trial in Bradford and ensured the public remembered Somaiya. Karma Nirvana are working with her University to ensure there is a physical memorial of remembrance for Somaiya.

Child Marriage law and animation

After a decade of relentless advocacy, the UK government achieved a pivotal victory on April 27, 2022, by passing the bill to eradicate child marriage in England and Wales. This monumental achievement materialized with the implementation of the Marriage and Civil Partnership (Minimum Age) Act on February 27, 2023.

Under this legislation, the legal age of marriage is raised to 18, effectively prohibiting 16 and 17-year-olds from marrying or entering into a civil partnership, irrespective of parental consent.

The impact of this legislation was immediately evident in the cases reported to Karma Nirvana. In the year, the helpline received 82 cases involving children at risk of child marriage. Notably, in March 2023, the month after the legislation took effect, we recorded 12 child marriage cases—marking the highest monthly count throughout the year.

To enhance awareness and understanding of the new child marriage law, Karma Nirvana developed an animation that was widely shared across all our platforms. This legislative milestone is a significant stride toward eliminating child marriage in all its forms, fostering a safer environment for young individuals in England and Wales.

Significant activities

Definition on Honour Based Abuse

Karma Nirvana is still continuing to work on creating a survivor-led definition on Honour Based Abuse. This consists of the Executive Director, Campaigns Officer, the survivor ambassadors and Dr Lauren Eglen from University of Nottingham.

Throughout the year, intensive efforts have been invested in refining and shaping this survivor-led definition, ensuring it captures all aspects of HBA from the perspectives of those who have lived through it. The Survivor Ambassador Panel, with their wealth of lived experiences, contributes significantly to this ongoing initiative.

As we approach the end of this defining project, the definition has been shared with various sector partners. This pre-launch engagement seeks to gather insights, feedback, and broader perspectives from professionals and organisations involved in addressing Honour Based Abuse.

The official launch of this survivor-led definition is slated for the prestigious Day of Memory conference scheduled for July 2023.

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.

Helpline Highlights

Helpline contacts – **10,948**

Victim is experiencing honour based abuse – **1182**

Victim has fled honour based abuse – **456**

Victim is experiencing domestic abuse – **348**

Victim has fled domestic abuse – **337**

Threat of an impending forced marriage overseas – **176**

Threat of impending forced marriage location unknown – **133**

Victim has fled forced marriage – **129**

Victim has already been forced to marry – **108**

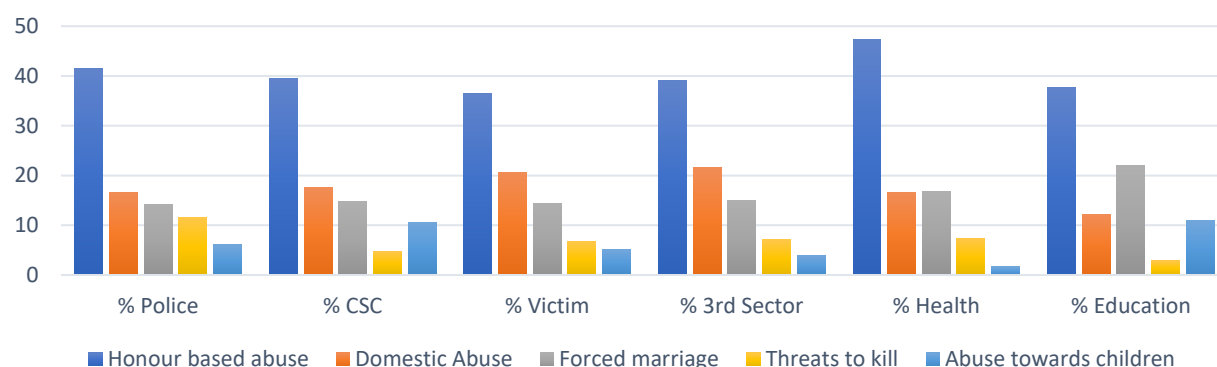
2,030 females and **201** males were supported

210 children were supported, with the youngest being **12 months old**.

The helpline spent **1,293** hours supporting callers

Average incoming call was **18** minutes

Nature of Abuse by Referral Source



Helpline Testimonials

"As a educational professional working in a school being able to access the support and knowledge to help an adult victim on HBA is extremely reassuring. Our call operator was very reassuring and helped to provide a calm and supportive conversation to the person I was supporting. The options provided for support helped to cement our thoughts and provided the person I was supporting with reassurance that she could be supported in finding help and safety." – Headteacher

"Very honest unbiased and most importantly keeping morals high when feeling like no one else or organisation understood. Difference is these support line workers speak as though they completely understand you and believe you as though they experienced it themselves, and not in a patronising way. Don't minimise your experience. Furthermore, the security and safety protocol is impeccable. Checking things that victims forget like avoiding contact with perpetrators. Not mediating with community male members who are interlinked to the family. In Scotland, Other organisations suggest working with imams and educating imams as being a safe place for women to console in abuse. I experienced this first hand. Only to return to my x and conform to being raped and not able to say no as suggested by the scholars I spoke to. Also in Scotland there is no sharia council which means that we can't get Islamic divorce. That's like entrapment for women. Unless they go to England. I wouldn't be alive if it wasn't for this very helpline and support service. I felt and attempted suicide in past when return to my perpetrator due to manipulation and Karma Nirvana gave me strength." – Anonymous

All testimonials are completed independently by service users or professionals accessing the helpline via the dedicated surveymonkey link.

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 2023, the charity's net assets were £426,940 (2022: £527,583). The income from grants was £357,380, slightly lower than the previous year's figure (2022: £415,689). Income from charitable activities generated £56,678 (2022: £70,602). Overall income has decreased to £440,548.

Reserves Policy

As of 31 March 2023, the amount of reserves in the charity's unrestricted funds amounted to £393,136 (2022: £459,025). 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 year will mark the 30th anniversary of Karma Nirvana, so we are planning to hold a large conference to mark the occasion on during the Day of Memory conference. We will aim to secure funding towards this conference to ensure the levels of reserves remain intact.

We are planning a recruitment drive during the year to ensure we increase the charity's capacity in all aspects of ongoing business. The key new roles will be enhancing the development around our frontline services by recruiting for a Service Delivery role and supporting the growth of the charity a Training, Learning and Development role.

We finally will continue to push the need for a statutory definition on Honour Based Abuse and this will be work carried out by key senior roles in the organisation, working alongside sector partners lobby the case to the relevant government policymakers.

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 25 January 2024 and signed on their behalf by

Jasbir Johal
Chairperson

KARMA NIRVANA

Charity Number 1089477

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023



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 2023

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 2023**.

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:

25-1-2024

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 2023

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Opening balances		459,024	68,559	527,583	499,610
Income					
Grants	3	65,000	292,380	357,380	415,689
Donations		24,187	-	24,187	23,751
Training income & Charitable Activities		56,678	-	56,678	70,602
Bank interest		1,668	-	1,668	38
Gift aid		635	-	635	1,089
Total Income		148,168	292,380	440,548	511,169
Expenditure					
Staff costs & NIC		145,445	265,711	411,156	383,585
Trustee's expenses		214	-	214	67
Stationery & Postage		441	880	1,321	1,026
Equipment		2,513	2,724	5,237	3,221
Telephone		798	10,372	11,170	10,744
Rent & Offices costs		13,478	27,374	40,852	33,877
Insurance		1,918	-	1,918	1,702
Computer and website costs		5,835	-	5,835	8,465
Printing costs		4,456	600	5,056	2,062
Subscriptions, Fees & Training Costs		1,383	9,287	10,670	20,895
Fundraising expenditure		4,900	7,854	12,754	5,853
Managing & Administering charity		14,315	1,343	15,658	6,039
Volunteer expenses		4,183	-	4,183	505
Staff travel and subsistence		14,177	990	15,167	5,155
Total Expenditure		214,056	327,135	541,191	483,196
(Deficit) / Surplus for the year		(65,888)	(34,755)	(100,643)	27,973
Closing Balance		393,136	33,804	426,940	527,583

KARMA NIRVANA

Balance Sheet at 31 March 2023

	<i>Note</i>	2023	2022
		£	£
Assets			
Balance at bank		378,763	491,439
Cash in hand		108	108
Debtors - HMRC - GiftAid		146	251
Debtors - Others		64,304	41,511
		<u>443,321</u>	<u>533,309</u>
Liabilities			
Creditors	4	16,381	5,726
		<u>16,381</u>	<u>5,726</u>
Net assets		<u>426,940</u>	<u>527,583</u>
Represented by:			
Unrestricted funds		393,136	459,025
Restricted funds	5	33,804	68,558
		<u>426,940</u>	<u>527,583</u>

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

Chair 

25/1/24
Date

Treasurer 

25.01.2024
Date

KARMA NIRVANA

Notes to the accounts For the year ended 31 March 2023

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 2023

Note 3

Grants

	Unrestricted £	Restricted £	Total £
Home Office	-	165,250	165,250
West Yorkshire Combined Authority / MOJ	-	25,205	25,205
Leeds Women Aid	-	14,333	14,333
Henry Smith Charity	-	59,800	59,800
Leathersellers	-	10,000	10,000
Safelives	-	5,000	5,000
Rosa Fund	-	7,000	7,000
University of Nottingham	-	5,792	5,792
Esmee Fairbairn Foundation	65,000	-	65,000
	65,000	292,380	357,380

Note 4

Creditors

	2023 £	2022 £
Amounts due to HMRC re PAYE	16,381	5,726

Note 5

Restricted funds

	Opening Balance £	Income £	Expenditure £	Closing Balance £
Home Office	-	165,250	(165,250)	-
West Yorkshire Combined Authority / MOJ	-	25,205	(25,205)	-
Sam and Bella Sebba Charitable Foundation	27,128	-	(27,128)	-
Leeds Women Aid	10,476	14,333	(24,809)	-
Henry Smith Charity	22,934	59,800	(59,930)	22,804
Leathersellers	-	10,000	(6,000)	4,000
Rosa Fund	-	7,000	-	7,000
Safelives	-	5,000	(5,000)	-
University of Nottingham	8,021	5,792	(13,813)	-
	68,559	292,380	(327,135)	33,804