



REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2024
FOR
KARMA NIRVANA

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The trustees present their report with the charity's financial statements for the year ended 31 March 2024. 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

Bank

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 2023 to 31 March 2024. 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.

Honour Based Abuse Helpline

We established our helpline to bridge a critical gap in service provision for victims, survivors, and professionals. Our helpline offers assistance to anyone facing challenges related to Honour Based Abuse.

This year, Karma Nirvana handled **2,962 cases, a 17% increase** from the previous year, averaging 795 contacts and 247 cases monthly. **Most victims were women (90%)**, aged 18-45 and upon average, victims contacted the helpline 3 times, but cases involving children often required significantly more contacts than average.

1 in 4 HBA-related pregnancies were concealed and the common triggers for abuse in most cases were either a history of Honour Based Abuse (15%) or simply being female (10%). Being **female trigger has risen by 42%** compared to the previous year. More data can be found in our [annual data report](#).

The Push: Murder on the Cliff



In the year we were proud to announce the release of *The Push*, a compelling documentary shedding light on the tragic case of Fawziyah Javed. Fawziyah died after she was pushed from Arthur's Seat in Edinburgh by her husband Kashif Anwar on 2nd September 2021.

The documentary by Candour Productions explores Fawziyah Javed's experiences with Domestic and Honour-Based Abuse leading to her tragic death. It highlights her family's pursuit of justice in Scotland and honours Fawziyah as the remarkable person she was. Karma Nirvana thanks Candour Productions for sharing her story with care and respect and Channel 4 for providing a platform to raise awareness of these critical issues. The 2-part series aired on Channel 4 at 9 pm on 3rd and 4th March 2024.

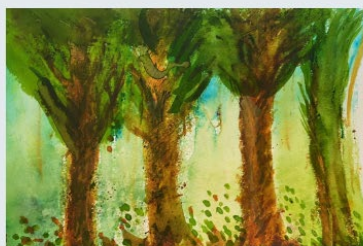
Day of Memory

The ninth Day of Memory conference was held on 14th July 2023 at the Royal Armouries in Leeds. This year's event was particularly significant as it marked the 30th anniversary of Karma Nirvana, reflecting on our journey from Jasvinder's front room to becoming a leading charity in the fight against Honour Based Abuse.

The Day of Memory, marked on Shafiea Ahmed's birthday, was a poignant opportunity to remember those lost to Honour Based Abuse, including Somaiya Begum, Fawziyah Javed, Abida Karim, and Bindu Patel. Their stories served as a powerful reminder of the urgent need to address this hidden issue and inspired collective action for change. The event brought together survivors, activists, and advocates to honour their legacy and reaffirm our shared commitment to challenging Honour Based Abuse.

Zine Project

In collaboration with the University of Nottingham's Rights Lab, together with the Survivor Arts Community, engaged with our survivor ambassadors in an inspiring 'Zine project.' This innovative initiative involved arts-based workshops, providing survivors with a platform to creatively express their stories. This project consisted of 6 art workshops where participants developed various pieces of art and creative writing.



The project empowers individuals with lived experiences to contribute to research on issues affecting them, ensuring ethical practices and avoiding

re-traumatisation. It fosters authentic storytelling, promotes healing, and builds a supportive community for survivors.

Impact of the new legislation to end child marriage

One year on, we have published a report assessing the impact of the new legislation to end child marriage in England and Wales. This legislation bans marriage for 16 and 17-year-olds, who are no longer allowed to marry or enter a civil partnership, even if they have parental consent, as the legal age of marriage rises to 18.

There's been 173 child marriage cases reported to our helpline since the law came in. This marks a 15% increase in the 11 months since the new legislation in February 2023. Further reading from our [report](#).

Women and Equalities Committee report on Honour Based Abuse

Karma Nirvana fully welcomes the Women and Equality Committee's recommendations, particularly the recognition of our Survivor Ambassador Panel's voice. The report highlights ongoing, deeply concerning issues that demand swift government action. Its recommendations address significant challenges in tackling Honour Based Abuse, offering a path toward meaningful change.

We support integrating Honour Based Abuse into the "Children in Need" census, ensuring greater recognition within social care settings, and improving data collection by police on victims and perpetrators. We are especially encouraged by the call for a **statutory definition of Honour Based Abuse**. Our helpline sees firsthand how the lack of understanding hinders frontline practitioners. A clear, survivor-led definition is vital to ensuring consistent recognition, support, and accountability. Without this, Honour Based Abuse will remain underreported and misunderstood.

Significant activities

Launching campaign to make Honour Based Abuse a statutory definition

Karma Nirvana is was delighted to announce the launch of our campaign to put a statutory definition of Honour Based Abuse in place. This launches on International Women's Day (8th March 2024), in memory of Fawziyah Javed.

Karma Nirvana and partners launch the #Push4Change campaign on International Women's Day (8th March). This initiative calls upon the government to urgently introduce a statutory definition for Honour Based Abuse and address this complex issue.

The mother of Fawziyah Javed, Yasmin Javed, supports the campaign for a statutory definition stating "More needs to change to prevent future tragedies".



The campaign was launched on Good Morning Britain by Yasmin and Natasha on the back of The Push documentary.

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 Testimonials

"I work in a school and sought advice about a young person at risk of Forced Marriage. The adviser's support was excellent, helping me assess the situation and understand the risks. Their guidance enabled me to make informed decisions to safeguard the student. We will continue to use this brilliant charity and recommend their support to any students facing concerns about Honour Based Abuse."

"Thank you to the lady who listened to me today. I felt heard and validated. It really helped to hear the things she said. She gave me time to say everything I needed to and has given me good advice about the next steps I can take. Thank you"

"The team at Karma Nirvana have been absolutely amazing in supporting myself and have helped me get out of the situation I was in. Thank you for your support."

"Such a fantastic service with great knowledge and brilliant advice helping to understand the situation and giving guidance on what to do next."

Helpline Highlights

Helpline contacts – **9,536**

We supported **2,962** victim and survivors

2,204 females and **231** males were supported

2,806 contacts came from professionals helping victims

541 cases of forced marriage & **141** cases of child marriage

228 victims were foreign nationals and some with unsecure immigration

93 cases concerning children **under the age of 15**, with 8 under the age of 10.

408 cases heard about our helpline through a professional

10% of cases had no recourse to public funds

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 2024, the charity's net assets were £367,467 (2023: £426,940). The income from grants was £380,036, which increased from the previous year (2023: £357,380). Income from charitable activities generated £59,973 (2023: £56,678). Overall income has risen to £487,235.

Reserves Policy

As of 31 March 2024, Karma Nirvana held reserves in unrestricted funds amounting to £343,915 (2023: £393,136), equivalent to approximately eight months of operating costs. The trustees, in collaboration with the senior leadership team, oversee the disbursement of these funds. Reserves may be allocated toward designated initiatives aligned with the organisation's aims and objectives or maintained to safeguard future operations against funding shortfalls.

The trustees have carefully assessed the required level of free reserves necessary for the prudent management of the charity's commitments and contingencies. Given Karma Nirvana's reliance on trading, fundraising, and other unpredictable income streams, it is essential to hold sufficient reserves to meet planned commitments and address unforeseen circumstances.

The charity is fully dedicated to utilising any surplus reserves promptly and effectively to support its mission and ensure the continuation of its vital work.

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.

Karma Nirvana is committed to expanding its support for victims of Honour Based Abuse by seeking funding for a bespoke counselling service. The demand for counselling has become increasingly apparent, with victims frequently expressing this need during helpline calls. To address this, we aim to secure support from grant-makers to establish and sustain a counselling model that complements our existing helpline services, ensuring victims receive the comprehensive care they deserve.

The foundations we have created within the year to make Honour Based Abuse a statutory definition we will continue to work with the government and sector partners to ensure we build on the current hard work to ensure this progresses in the right direction.

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 24 January 2025 and signed on their behalf by

Jasbir Johal
Chairperson

I report on the accounts for the year ended 31 March 2024 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

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

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 2024

	<i>Note</i>	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Opening balances		393,136	33,804	426,940	527,583
Income					
Grants	3	50,250	329,786	380,036	357,380
Donations		39,053	-	39,053	24,187
Training income & Charitable Activities		59,953	-	59,953	56,678
Bank interest		6,489	-	6,489	1,668
Gift aid		1,704	-	1,704	635
Total Income		157,449	329,786	487,235	440,548
Expenditure					
Staff costs & NIC		131,659	269,637	401,296	411,156
Trustee's expenses		-	-	-	214
Stationery & Postage		1,110	405	1,515	1,321
Equipment		3,077	-	3,077	5,237
Telephone		3,681	11,054	14,735	11,170
Rent & Offices costs		9,778	27,205	36,983	40,852
Insurance		2,355	-	2,355	1,918
Computer and website costs		3,414	-	3,414	5,835
Printing costs		3,045	5,200	8,245	5,056
Subscriptions, Fees & Training Costs		9,237	16,501	25,738	10,670
Fundraising expenditure		15,065	7,000	22,065	12,754
Managing & Administering charity		5,671	-	5,671	15,658
Volunteer expenses		5,649	-	5,649	4,183
Staff travel and subsistence		12,929	3,036	15,965	15,167
Total Expenditure		206,670	340,038	546,708	541,191
(Deficit) / Surplus for the year		(49,221)	(10,252)	(59,473)	(100,643)
Closing Balance		343,915	23,552	367,467	426,940

KARMA NIRVANA

Balance Sheet at 31 March 2024

	<i>Note</i>	2024	2023
		£	£
Assets			
Balance at bank		327,929	378,763
Cash in hand		-	108
Debtors - HMRC - GiftAid		356	146
Debtors - Others		57,915	64,304
		<u>386,200</u>	<u>443,321</u>
Liabilities			
Creditors	4	18,733	16,381
		<u>18,733</u>	<u>16,381</u>
Net assets		<u><u>367,467</u></u>	<u><u>426,940</u></u>
Represented by:			
Unrestricted funds		343,915	393,136
Restricted funds	5	23,552	33,804
		<u><u>367,467</u></u>	<u><u>426,940</u></u>

These financial statements were approved by the Trustees and authorised for issue.

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 For the year ended 31 March 2024

Note 3

Grants

	Unrestricted £	Restricted £	Total £
Home Office	-	165,000	165,000
West Yorkshire Combined Authority / MOJ	-	23,124	23,124
Leeds Women Aid	-	41,270	41,270
Henry Smith Charity	-	29,900	29,900
Leathersellers	-	10,000	10,000
University of Birmingham	-	500	500
Anonymous Grant	-	50,000	50,000
University of Nottingham	-	9,992	9,992
Esmee Fairbairn Foundation	50,000	-	50,000
	50,000	329,786	379,786

Note 4

Creditors

	2024 £	2023 £
Amounts due to HMRC re PAYE	18,733	16,381

Note 5

Restricted funds

	Opening Balance £	Income £	Expenditure £	Closing Balance £
Home Office	-	165,000	(165,000)	-
West Yorkshire Combined Authority / MOJ	-	23,124	(23,124)	-
Leeds Women Aid	-	41,270	(41,270)	-
Henry Smith Charity	22,804	29,900	(52,704)	-
Leathersellers	4,000	10,000	(14,000)	-
Rosa Fund	7,000	-	(7,000)	-
University of Birmingham	-	500	(500)	-
Anonymous Grant	-	50,000	(26,448)	23,552
University of Nottingham	-	9,992	(9,992)	-
	33,804	329,786	(340,038)	23,552

KARMA NIRVANA

Charity Number 1089477

FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024



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 2024

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 2024**.

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:

24-1-25

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

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


Chair

24.1.25
Date

Naseenulayun
Treasurer

24.01.2025
Date

KARMA NIRVANA

Notes to the accounts

For the year ended 31 March 2024

Note 1

Statement of Compliance

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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 2024

Note 3

Grants

	Unrestricted £	Restricted £	Total £
Home Office	-	165,000	165,000
West Yorkshire Combined Authority / MOJ	-	23,124	23,124
Leeds Women Aid	-	41,270	41,270
Henry Smith Charity	-	29,900	29,900
Leathersellers	-	10,000	10,000
University of Birmingham	-	500	500
Anonymous Grant	-	50,000	50,000
University of Nottingham	-	9,992	9,992
Esmee Fairbairn Foundation	50,000	-	50,000
	50,000	329,786	379,786

Note 4

Creditors

	2024 £	2023 £
Amounts due to HMRC re PAYE	18,733	16,381

Note 5

Restricted funds

	Opening Balance £	Income £	Expenditure £	Closing Balance £
Home Office	-	165,000	(165,000)	-
West Yorkshire Combined Authority / MOJ	-	23,124	(23,124)	-
Leeds Women Aid	-	41,270	(41,270)	-
Henry Smith Charity	22,804	29,900	(52,704)	-
Leathersellers	4,000	10,000	(14,000)	-
Rosa Fund	7,000	-	(7,000)	-
University of Birmingham	-	500	(500)	-
Anonymous Grant	-	50,000	(26,448)	23,552
University of Nottingham	-	9,992	(9,992)	-
	33,804	329,786	(340,038)	23,552



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
KARMA NIRVANA

On accounts for the year
ended

31 March 2024

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 2024**.

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:

24-1-25

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.