

Charity number: 1109315

HUMRAAZ

UNAUDITED

TRUSTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

HUMRAAZ

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEE AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Dispensation

Dispensation has been given to the charity to protect the identity of the service users.

Charity registered number

1109315

Principal office

PO Box 427, Lancashire, BB1 5BN

Accountants

CW Accountants Limited, Boulevard Centre, 45 Railway Road, Blackburn, Lancashire, BB1 1EZ

Bankers

CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of Humraaz (the Charity) for the year ended 31 March 2021. The Trustees confirm that the annual report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and Activities

a. POLICIES AND OBJECTIVES

The objectives of the Charity are primarily but not exclusively to assist in the relief of women and their children from Black and Minority Ethnic groups who have suffered or are suffering, or are at risk of suffering, domestic violence and forced marriage, through the provision of support, education, advice and accommodation and by such other charitable means as the Executive Committee think fit with the object of improving their conditions of life.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Throughout 2020/2021 Humraaz continued to offer quality services to vulnerable women and their children which were tailored to their individual needs. Many of these women do not speak English and our team of bilingual project workers and support staff provide one to one support on a daily basis. Most of the women we support have NRPF and require specialist immigration assistance. We are therefore supporting some of the most vulnerable women in the country. The intense practical support they receive enables them to move on from abuse and fear to safety and independence. Humraaz as a specialist support service, continued to promote the importance and virtues of specialist support for BME women.

Humraaz continued to receive high volumes of referrals from women who were unable to access public funds. Working with these women Humraaz has had a 100% success rate of securing Indefinite Leave to Remain. In the climate of uncertainty regarding finance Humraaz remained proactive and creative in fund raising.

Partnership working

Blackburn with Darwen – Adult learning course talk English

Imkaan Network – closer working relationship with the northern group and looking forward to partnership working and sharing resources around training and research. Imkaan have worked with Humraaz to secure funding.

Womens Aid - CEO invited to speak at WA winter conference. Humraaz have been working closely with WA throughout COVID as WA pushed the government for funding as domestic abuse cases rose.

MCHLG - a number of meetings took place throughout the year stressing the importance of BME specialism which did transpire to Humraaz securing some funding

Learning Curve – delivery of accredited courses started but due to COVID had been on hold

Northern Consortia – 5 “by and for” BME services form part of the Northern Consortia. (Angelou Centre, Apna Haq, Humraaz, Rochdale Womens Welfare and Saheli) the consortia have been successful with funding from Comic Relief for “The Positive Change Partnership” Each organisation have recruited a full time Sexual Violence Advocate to work with women and girls

One Voice –We have sponsored the John Roberts Outstanding Achievement Award for almost 10 years, although this was postponed due to COVID in this year

IT

Confidentiality and IT security continues to remain high on the agenda. All data is kept on the central server and backed up daily for additional security, this is a much improved system than the shared server previously used. SMART TVs were secured for residents in refuge and existing systems for service users were replaced with laptops. Some equipment was purchased to support staff with remote working. .

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TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Staffing

Staffing levels remained consistent although there were a number of changes due to COVID. One staff member left for maternity leave, another was ill with severe condition and is on sick leave. Some staff were furloughed; others had been advised to shield. A blended approach was initiated. The majority of staff continued to work with residents and service users as essential workers. A number of precautions were taken in line with government guidance. The CEO continued to work on raising the profile of the service, meeting commissioners, partners and stakeholders. A full time ISVA was recruited in May 2020. There were some absences due to ill health and maternity. We successfully recruited a Business Development Manager to work to develop the organisation's strategy. We also recruited an Administration Officer to carry out general finance and admin duties. A housekeeper was recruited to assist with staffing due to long term sickness and various staff with health conditions unable to be present due to government guidelines on shielding. Clinical supervision was made mandatory for staff in the first 3 months of the outbreak of the virus. This was to support with wellbeing around global events, local concerns and personal safety.

Premises and facilities

The Trustees and Management have ensured that all properties meet standards required by legislation and that the overall standard of décor and furnishings is high. Electrical equipment such as fridge freezers were replaced as required.

The Charity continues to lease the 2nd floor at Unity House. The development of services both for IT and community/group work continues although this was placed on hold for the majority of the reporting period due to lockdown restrictions. The premises provided a base and drop in centre for both existing and previous service users as well as members of the wider community. All were able to access recreational and educational classes. Idle Women CIC had use of a room within the building, thus strengthening the partnership between the two organisations. This came to an end in March 2020 as they moved premises following purchase of a mill more suitable for their activities.

The utilisation of the new premises continued to develop and thrive. Weekly coffee mornings aimed at women from the local community that were otherwise isolated proved a great success and the number continued to rise until the advent of the Covid19 pandemic which saw Blackburn with Darwen borough in stringent measures for the majority of the year. This put a halt to many community activities within the space. Staff continued to use it while maintaining social distancing and adhering to safety measures.

The separate premises continued to be utilised effectively, for counselling and group work. The group work also continued and was a practical asset for both residents and ex-residents recently rehoused in the district.

A third arm of activities was launched at Humraaz's IWD event. Prodigy provides support for BME professional women to develop their skills, network and build their capacities for leadership and professional advancement.

Due to Covid19, management of the premises has had to be reviewed, with various safety and hygiene measures in place to ensure the safety of staff and service users. This included but was not limited to social distancing guidelines and labelling, masks, hand sanitisers, track and trace facilities, liaising with Public Health England for advice on managing the situation, and regular cleaning and disinfecting of surfaces. The way the refuges and community spaces were used was limited due to these additional restrictions.

c. MAIN ACTIVITIES UNDERTAKEN TO FURTHER THE CHARITY'S PURPOSES FOR PUBLIC BENEFIT

The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the Charity should undertake.

The remainder of the Annual Report explains the Charity's work during the year and how it has been carried out for the public benefit. (See Activities for Achieving Objectives above).

d. VOLUNTEERS

The Trustees are all volunteers who have continued to serve the charity especially by contributing their professional advice when required. Meetings took place six times during the year. A core of five Trustees remain committed to the service. All trustees have an induction pack and priority is given to attending events whenever

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TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

possible.

One of our community volunteers was shortlisted for two CVS community Awards. We successfully sought funding for a volunteer to be trained at masters level in Reiki to benefit service users wellbeing.

Achievements and performance

a. REVIEW OF ACTIVITIES

From the time of registration in 2005 the management of the service has been strengthened by a small, committed and well qualified group of trustees who contribute much to the management of the charity. For the main part of the year there have been five trustees actively involved on a regular basis, meeting regularly during the year. Trustees also contributed their input to the Imkaan Anti-Racism charter specific to the VAWG sector. Both Chair and CEO attended the launch of the first report and research into the experience of BME women and sexual violence at the Houses of Parliament. [Dr Ravi Thiara, University of Warwick & Sumanta Roy, Imkaan (2020) Reclaiming Voice: Minoritised Women and Sexual Violence Key Findings (2020). Chair and CEO both also attended the Muslim Women's Network AGM 2020.

Covid19 had a significant impact on the sector and we were successful in securing some funding specific to the challenges of the pandemic. Referrals as a whole grew which was consistent with referrals into VAWG/DV services across the world during the global lockdown. Trustees and management worked together to risk assess the various factors needed to continue work.

The CEO regularly promotes the service through the organisational social media account, networking with organisations and promoting collaboration as well as raising the profile of the activities carried out at Humraaz. The Health and Safety of residents and staff remained paramount. Procedures and policies were reviewed and adhered to in line with legal guidance, particularly around public health and hygiene. This duty has also been built into the new admin role to ensure regular and timely review and implantation of policies and procedures. Staff have received training and met regularly to ensure high standards were adhered to.

In addition to working with survivors of domestic violence as outlined above, there were a number of activities carried out as part of our community work at Unity House including:

- Coffee mornings at Unity House
- Self Esteem groups
- Rebalancing relationships
- English classes

Thank you to donors, funders and supporters

British Zakat Board

Kids Out

Circus Starr CIC

Soroptimists Blackburn

Youth Action

Lancashire Federation of Womens Institute

Andy Schofield – Holy Trinity

Benefit Mankind

Food for Thought

All men and women who have donated essential items, food and cash

Prodigy continued to meet once a month, and this became remote support during the lockdown and throughout the rest of the year. Various guest speakers were invited to speak, often from the group of professional women itself on various topics including Black Lives Matter, identity and leadership development by guest speaker Diana Osagie.

We have created and updated our website and are close to finalising our strategy as an organisation. An

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TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

ongoing discussion is taking place with the housing association in regards to our tenancy/management agreement.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. RESERVES POLICY

The Trustees aim to accumulate reserves of between 3 and 6 months of the resources expended to enable current activities and liabilities to be met, in the event of delay in receipt of income. Total reserves amounted to £461,749 of which £436,107 were unrestricted funds (£282,000 of the unrestricted funds has been designated for two purposes; 1. to purchase a building and 2. in the event that the company has to be wound up) and £25,642 represented restricted funds.

c. SURPLUS/DEFICIT

The Charity's financial results for the year amounted to a surplus of £108,974 (2020 - £26,130).

d. PRINCIPAL FUNDING

Principal funding for the charity is provided by Blackburn with Darwen Borough Council for housing benefits and Community Safety Partnership for refuge.

Structure, governance and management

a. CONSTITUTION

The charity constituted by a Trust Deed and its property shall be administered and managed by the Trustees under the name of Humraaz or by such other name as the Trustees from time to time decide and with the approval of the Charity Commission for England and Wales.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the charity is the responsibility of the Trustee who are elected and co-opted under the terms of the Trust deed.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

The Charity shall be run by an Executive Committee of Trustees. There shall be at least three Trustees with every future Trustee being appointed by a resolution of the Trustees passed at a special meeting. In selecting Trustees, the Trustees shall take into account the benefits of appointing a person who is able by virtue of his or her personal or professional qualifications, to make a contribution to the pursuit of the objects or the management of the Charity.

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TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

d. RELATED PARTY RELATIONSHIPS

There are no related party transactions for the year ended 31 March 2021.

e. RISK MANAGEMENT

The Trustee have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. The Charity has policies and procedures in place to evaluate and effectively control most risks to the Charity. Humraaz also seeks professional guidance in relation to certain risks including Health and Safety.

Plans for future periods

a. FUTURE DEVELOPMENTS

Humraaz strives to continue supporting women and their children who are victims of Domestic Abuse, forced marriage and honour based violence, whilst expanding networking and promotion of the services of Humraaz. Mike Boyles from the OR Society provided a pro bono strategy workshop attended by staff and trustees. Humraaz were advised to clarify its mission and vision statement in order to clarify its long term strategy. Camile Kumar delivered a one day training for staff and trustees on intersectionality in order to streamline understanding and educate on a topical area very relevant to the specialist sector. On the back of this work which took place in 2019, Stimulus Ltd have provided scoping work to assist with business development and strategy. Humraaz will support Stimulus Ltd on its 'Still I Rise' Leadership Programme taking place in 2021.

We have built on the strategy work commenced in the last financial year to clarify our mission and vision statement which will be adopted in the forthcoming year. We have been mindful of language, including staff, service users, trustee and relevant sector input when considering and selecting terms.

Humraaz continues to work with the emphasis on ensuring women are fully equipped with the skills necessary to live a fully independent and integrated life. Group work and counselling services are being developed further and new ideas are being considered. Humraaz continues to promote the virtues and benefits of a specialist service.

Funding as always remains a concern as housing benefits have been reduced and the Supporting People contract may possibly suffer further cuts in the future. Currently, Humraaz has sufficient reserves to mitigate any risks for the near future. However, Humraaz will strive to appropriate additional funding in the future. We have secured a further eighteen months funding from DCLG, to pay towards the salary of a resettlement worker.

The support now gained from closer involvement with Imkaan a national capacity building organisation has made a big difference to Humraaz. Work has been done on governance and strategy with the Trustees.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustee is responsible for preparing the Trustee's 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 & Wales requires the Trustee 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 Trustee is required to:

- select suitable accounting policies and then apply them consistently;

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TRUSTEE'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustee is responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable him to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. He is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on

and signed on their behalf by:


.....
Trustee


.....
Trustee

HUMRAAZ

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEE OF HUMRAAZ (the 'charity')

I report to the charity Trustee on my examination of the accounts of the charity for the year ended 31 March 2021.

This report is made solely to the charity's Trustee, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustee those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustee as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

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

I report in respect of my examination of the charity'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 2011 Act.

INDEPENDENT EXAMINER'S STATEMENT

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Association of Accounting Technicians, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

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INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021

Signed:

Dated:

Gillian Davies AAT

CW Accountants Limited
45 Railway Road
Blackburn
Lancashire
BB1 1EZ

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME FROM:					
Donations and legacies		293,195	136,479	429,674	288,975
Other trading activities	3	576	-	576	1,345
Investments	4	206	-	206	653
TOTAL INCOME		293,977	136,479	430,456	290,973
EXPENDITURE ON:					
Charitable activities	5	206,882	114,600	321,482	264,843
TOTAL EXPENDITURE	6	206,882	114,600	321,482	264,843
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		87,095	21,879	108,974	26,130
NET MOVEMENT IN FUNDS		87,095	21,879	108,974	26,130
RECONCILIATION OF FUNDS:					
Total funds brought forward		349,012	3,763	352,775	326,645
TOTAL FUNDS CARRIED FORWARD		436,107	25,642	461,749	352,775

The notes on pages 13 to 25 form part of these financial statements.

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**BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	11		12,500		13,423
CURRENT ASSETS					
Debtors	12	11,674		5,733	
Cash at bank and in hand		520,304		344,714	
		<u>531,978</u>		<u>350,447</u>	
CREDITORS: amounts falling due within one year	13	(82,729)		(11,095)	
NET CURRENT ASSETS			<u>449,249</u>		<u>339,352</u>
NET ASSETS			<u>461,749</u>		<u>352,775</u>
CHARITY FUNDS					
Restricted funds	14		25,642		3,763
Unrestricted funds	14		436,107		349,012
TOTAL FUNDS			<u>461,749</u>		<u>352,775</u>

The financial statements were approved by the Trustee on

and signed on their behalf, by:


.....
Trustee


.....
Trustee

The notes on pages 13 to 25 form part of these financial statements.

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STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	16	<u>175,590</u>	<u>47,595</u>
Change in cash and cash equivalents in the year		175,590	47,595
Cash and cash equivalents brought forward		<u>344,714</u>	<u>297,119</u>
Cash and cash equivalents carried forward	17	<u><u>520,304</u></u>	<u><u>344,714</u></u>

The notes on pages 13 to 25 form part of these financial statements.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

HUMRAAZ constitutes a public benefit entity as defined by FRS 102.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

1.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustee's report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES (continued)

1.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.4 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Long-term land	-	None
Fixtures and fittings	-	SL over 4 years
Computer equipment	-	SL over 3 years

1.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

1. ACCOUNTING POLICIES (continued)

1.7 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.9 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.10 Pensions

The charity makes monthly contributions into personal pension plans on behalf of the employees. Any outstanding monies due at 31 March 2019 are included in creditors.

1.11 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustee in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustee for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

2. INCOME FROM CHARITABLE ACTIVITIES

Income from charitable activities

	2021 £	2020 £
Grants for charitable activities	168,478	45,214
Housing benefit	205,925	195,053
Supporting people	41,727	39,500
Service user income	8,589	7,628
NRPF charges	5,737	1,580
Total	430,456	288,975

Grants for charitable activities

	2021 £	2020 £
Awards for All	-	7,563
BWD Community Safety Team	5,000	19,609
Zakat Donations	-	6,425
Other Gifts/ Donations	5,222	417
Mayors Charity	-	1,000
Womens Aid Federation of England	600	10,000
Comic Relief - Angelou Centre	61,256	200
Government Job Retention Scheme	23,477	-
MHCLG - Wish Centre	54,136	-
Imkaan	6,667	-
RP Tyson Construction Ltd	1,000	-
Tesco Bags of Help	1,166	-
DCLG	9,954	-
Total	168,478	45,214

3. EVENT INCOME

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Community fundraising/ event income	576	-	576	1,345
Total 2020	1,345	-	1,345	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. INVESTMENT INCOME

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income	206	-	206	653
	<u>206</u>	<u>-</u>	<u>206</u>	<u>653</u>
<i>Total 2020</i>	<u>653</u>	<u>-</u>	<u>653</u>	

5. GOVERNANCE COSTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Governance Internal audit costs	150	-	150	150
Legal and professional	2,420	-	2,420	190
Rent/ room hire	31,589	-	31,589	31,458
Bank charges	73	-	73	64
	<u>34,232</u>	<u>-</u>	<u>34,232</u>	<u>31,862</u>

6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2021 £	Depreciation 2021 £	Other costs 2021 £	Total 2021 £	Total 2020 £
Charitable expenditure	210,668	923	75,659	287,250	232,981
Expenditure on governance	-	-	34,232	34,232	31,862
	<u>210,668</u>	<u>923</u>	<u>109,891</u>	<u>321,482</u>	<u>264,843</u>
<i>Total 2020</i>	<u>176,569</u>	<u>4,778</u>	<u>83,496</u>	<u>264,843</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

7. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2021 £	2020 £
Depreciation of tangible fixed assets:		
- owned by the charity	923	4,778

During the year, no Trustees received any remuneration (2020 - £NIL).

During the year, no Trustees received any benefits in kind (2020 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2020 - £NIL).

8. AUDITORS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 150 (2020 - £ 150). - -

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. ANALYSIS OF CHARITABLE ACTIVITIES EXPENDITURE

	2021	2020
	£	£
Rent	33,138	33,011
Heat, light and water	11,126	8,780
Insurance	3,558	3,537
Repairs and maintenance	5,396	11,624
Telephone and IT costs	16,080	7,677
Postage and Stationery	904	519
Subscriptions	1,120	220
Miscellaneous expenses	174	377
Volunteer expenses	579	1,266
Equipment	18,648	3,371
Service user welfare expenses	9,298	5,537
Staff and recruitment costs	6,269	2,984
Wages and salaries	190,591	159,189
National insurance	9,794	8,437
Pension cost	10,283	8,943
Depreciation	923	4,778
Cleaning cost	958	1,472
Event costs	-	2,717
	-	-
	<u>318,839</u>	<u>264,439</u>

10. STAFF COSTS

Staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	190,591	159,189
Social security costs	9,794	8,437
Other pension costs	10,283	8,943
	<u>210,668</u>	<u>176,569</u>

The average number of persons employed by the charity during the year was as follows:

	2021	2020
	No.	No.
Project workers	11	8
Administration and financial	2	1
	<u>13</u>	<u>9</u>

No employee received remuneration amounting to more than £60,000 in either year.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

11. TANGIBLE FIXED ASSETS

	Long-term Land £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2020 and 31 March 2021	12,500	38,923	16,388	67,811
Depreciation				
At 1 April 2020	-	38,000	16,388	54,388
Charge for the year	-	923	-	923
At 31 March 2021	-	38,923	16,388	55,311
Net book value				
At 31 March 2021	12,500	-	-	12,500
At 31 March 2020	12,500	923	-	13,423

12. DEBTORS

	2021 £	2020 £
Other debtors	-	200
Prepayments and accrued income	11,674	5,533
	11,674	5,733

13. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	1,141
Other taxation and social security	3,954	-
Other creditors	2,491	-
Accruals and deferred income	76,284	9,954
	82,729	11,095

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds					
Designated Fund - Building	75,000	-	-	25,000	100,000
Designated Fund - Contingency	160,000	-	-	22,000	182,000
	<u>235,000</u>	<u>-</u>	<u>-</u>	<u>47,000</u>	<u>282,000</u>
General funds					
General Funds - all funds	114,012	293,977	(206,882)	(47,000)	154,107
Total Unrestricted funds	<u>349,012</u>	<u>293,977</u>	<u>(206,882)</u>	<u>-</u>	<u>436,107</u>
Restricted funds					
Awards for All	3,763	-	(3,763)	-	-
Comic Relief - Angelou Centre	-	47,384	(23,908)	-	23,476
MHCLG - BWD	-	9,954	(9,954)	-	-
Imkaan - Covid Grant	-	6,667	(6,667)	-	-
MHCLG - Wish Centre	-	54,136	(54,136)	-	-
Angelou Centre - Rosa Covid Fund	-	16,172	(16,172)	-	-
Tesco - Bags of Help	-	1,166	-	-	1,166
RP Tyson Construction Ltd	-	1,000	-	-	1,000
	<u>3,763</u>	<u>136,479</u>	<u>(114,600)</u>	<u>-</u>	<u>25,642</u>
Total of funds	<u>352,775</u>	<u>430,456</u>	<u>(321,482)</u>	<u>-</u>	<u>461,749</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds					
Designated Fund - Building	75,000	-	-	25,000	100,000
Designated Fund - Contingency	16,000	-	-	22,000	38,000
General funds					
General Funds	90,765	214,301	(191,054)	(47,000)	67,012
Total Unrestricted funds	<u>181,765</u>	<u>214,301</u>	<u>(191,054)</u>	<u>-</u>	<u>205,012</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

14. STATEMENT OF FUNDS (continued)

Restricted funds

Restricted Funds	880	76,672	(73,789)	-	3,763
Total of funds	182,645	290,973	(264,843)	-	208,775

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	235,000	-	-	47,000	282,000
General funds	114,012	293,977	(206,882)	(47,000)	154,107
	349,012	293,977	(206,882)	-	436,107
Restricted funds	3,763	136,479	(114,600)	-	25,642
	352,775	430,456	(321,482)	-	461,749

SUMMARY OF FUNDS - PRIOR YEAR

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2020 £
Designated funds	91,000	-	-	47,000	138,000
General funds	90,765	214,301	(191,054)	(47,000)	67,012
	181,765	214,301	(191,054)	-	205,012
Restricted funds	880	76,672	(73,789)	-	3,763
	182,645	290,973	(264,843)	-	208,775

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	12,500	-	12,500
Current assets	506,336	25,642	531,978
Creditors due within one year	(82,729)	-	(82,729)
	<u>436,107</u>	<u>25,642</u>	<u>461,749</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	13,423	-	13,423
Current assets	346,684	3,763	350,447
Creditors due within one year	(11,095)	-	(11,095)
	<u>349,012</u>	<u>3,763</u>	<u>352,775</u>

16. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	108,974	26,130
Adjustment for:		
Depreciation charges	923	4,778
(Increase)/decrease in debtors	(5,941)	10,167
Increase in creditors	71,634	6,520
Net cash provided by operating activities	<u>175,590</u>	<u>47,595</u>

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021 £	2020 £
Cash in hand	520,304	344,714
Total	<u>520,304</u>	<u>344,714</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

18. PENSION COMMITMENTS

The charity makes monthly contributions into personal pension plans on behalf of the employees. There were no outstanding monies due at 31 March 2021 included in creditors.

19. RELATED PARTY TRANSACTIONS

There are no related party transactions for the year ended 31 March 2021.

