
HUMRAAZ

UNAUDITED

TRUSTEE'S REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

HUMRAAZ

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustee's report	2 - 7
Independent examiner's report	8 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 26

HUMRAAZ

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEE AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2024

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

HUMRAAZ

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the financial statements of Humraaz (the Charity) for the year ended 31 March 2024. 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 2019).

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. Provision for community women was also created.

b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Throughout 2023/24 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 ensured a space was allowed for BME women in the community to expand skills, reduce isolation and have a safe place to belong by means of workshops, social groups and learning activities.

Humraaz is a specialist "by and for" service and will continue to promote the importance and virtues of specialist support for Black & Minoritised Ethnic (BME) women. Humraaz continues to receive high volumes of referrals from women who are unable to access public funds. Working with these women Humraaz has a 100% success rate of securing Indefinite Leave to Remain.

Partnership working

Humraaz has continued to work in partnership with several organisations across the violence against women and girls (VAWG) sector, working collectively where possible to share expertise, experience and create positive outcomes for marginalized survivors. Some of Humraaz's partnership working has included the following:

- Northern Consortium – continuation of network and sharing expertise.
- Imkaan - policy review, membership participation, networking, and training.
- Women's Aid - support, standards, policy, impact, and guidance. Confirmed Award for National Quality Standard in December 2023.
- Idle Women - collaborative working with staff and outreach clients.
- Community Organisations in locality - networking at events
- Humraaz engaged in promoting and advocating for the service at community events focused on Health, Family, and well-being at local library, health, sports and community centres, including Re:fresh, Brook and Age Concern
- All staff embarked on training with Stimulus Ltd - team building and skill development.
- Humraaz supported research towards the Crisis organization in relation to a Masters Dissertation in Domestic Abuse.
- Ongoing network and sharing with RESIST led by BME group of the VAWG sector.
- The Risk Project funded by OAK Foundation and Humraaz supported research around risk assessment methods.

**TRUSTEE'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

IT

Confidentiality and IT security continue 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. IT service provision was reviewed and resourced.

Staffing

The CEO continued to work on raising the profile of the service, meeting commissioners, partners, and stakeholders. The movement of team with staff turnover was prominent and so team members have been recruited into new roles to support the team with capacity. We had one team member leave, and a replacement was recruited.

Volunteers for community activities and learning workshops have been supported.

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. Equipment was replaced as required. Reviewing the potential accrual for the single larger premises for refuge accommodation has been a priority. The Charity continues to lease the 2nd floor at Unity House. In-person services for the community were resumed with health and safety protocols in place. We continued to offer educational sessions for our service users from the refuge.

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 explain's 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 confirm that they have paid due regard to the Charity Commission's guidance on public benefit reporting in deciding what activities the Charity should undertake. 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 6 Trustees remain committed to the service. All trustees have an induction pack and priority is given to attending events whenever possible. As the majority of our trustees are young women with full-time jobs, we operate a hybrid trustee model. This ensures that each trustee has a specialist skill that they bring to the board in order to support the Charity. This helps with managing capacity and concentrates individual contribution. We also have trustees who are not local to the area, however they are committed to the purpose of the Charity and virtually attend meetings with the aim of visiting in person annually. Thank you to donors, funders, supporters and the commitment and resilience of all staff.

Achievements and performance

a. REVIEW OF ACTIVITIES

Achievements and performance

- CEO received the John Roberts Outstanding Achievement Award 2023
- Women's Aid NQS Awarded to Humraaz
- Spring Still I Rise Residential with Staff
- IASME Cyber Essentials accreditation process began

The Health and Safety of residents and staff remained paramount. Procedures and policies were reviewed and adhered to in line with legal guidance. 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

HUMRAAZ

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2024

number of activities carried out as part of our community work at Unity House including the following:

Workshop with Ankita – SV art therapy Half -term activities Sexual Violence Awareness & Prevention
Queen Be Me Volunteer Training Self Defence
Create a Self-Care Kit
(Summer & Winter)Employability Skills Me Myself & Chai (new based on user feedback)
Passport to Housing Food Alliance Session Food & Fitness
Reiki Set Up a Business Session Art with Banu
Lancashire Mind sessionsSinging Session Coffee Mornings
Self Esteem Hate Crime Session Dance workshop
Rebalancing Relationships Conversational English

Events & Presentations

Humraaz Immigration Awareness to Preston Domestic Violence Services
Humraaz services including Immigration and SVA
Humraaz presence at Family Health Fair Bwd North & West
Self-esteem course delivered, one off workshop- requested by Zs Defence Academy
Humraaz Introduction to Off Load Women's Group
International Women's Day Event with Lancashire Women

With regards to ProDIGY, our third strand offering peer support for professional Black & Minority Ethnic backgrounds, a monthly skill workshop was delivered by the various group members in person and via Zoom. This enabled reach and flexibility for participation covering a broad range of topics for professional and personal development.

Staff was also provided the opportunity to upskill/ refresh through well-being activities, participation in residencials, and in-house training.

External Funding was secured & completed as follows:

- Awards For All 2022/23 for ProDIGY Perspective
- Asda Foundation Trust one off food support
- Gain Ground with Idle Women -Co-create transformative spaces for women
- NISA Global Foundation 2022/2023
- Oak Foundation with Risk Project for Risk Assessment Mechanisms Impact
- PCC ISVA & Immigration Advocate ongoing

Opportunities

- 13-bed property renovation progressed with private landlord with view to secure property and transition by the end of the financial year 2023
- Recruitment of more trustees with specialist skills to support the team
- To explore options of creating a CIC

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.

HUMRAAZ

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2024

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 £1,126,183 of which £1,116,991 were unrestricted funds (£332,000 of the unrestricted funds has been designated for two purposes; 1. to purchase a building/ utilise these funds on the new building being leased and 2. in the event that the company has to be wound up) and £1,990 represented restricted funds.

c. SURPLUS/DEFICIT

The Charity's financial results for the year amounted to a surplus of £157,223 (2023 - £340,991).

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.

d. RELATED PARTY RELATIONSHIPS

There are no related party transactions for the year ended 31 March 2023.

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.

HUMRAAZ

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2024

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.

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.

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;
- 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 28.01.25 and signed on their behalf by:

HUMRAAZ

TRUSTEE'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

J.MH

.....
Trustee

JASMINE MOHAMMAD

Ankita Mishra

.....
Trustee

ANKITA MISHRA

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

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 2024.

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.

HUMRAAZ

**INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024**

Signed:

Dated: 28.01.25

Courtney Wright BA FCCA

CW Accountants Limited
45 Railway Road
Blackburn
Lancashire
BB1 1EZ

HUMRAAZ

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:					
Donations and legacies		454,314	57,007	511,321	699,370
Other trading activities	3	510	-	510	1,000
Investments	4	21,704	-	21,704	5,945
TOTAL INCOME		476,528	57,007	533,535	706,315
EXPENDITURE ON:					
Charitable activities	5	310,506	65,806	376,312	365,324
TOTAL EXPENDITURE	6	310,506	65,806	376,312	365,324
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS					
Transfers between Funds	14	166,022 (16,001)	(8,799) 16,001	157,223 -	340,991 -
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		150,021	7,202	157,223	340,991
NET MOVEMENT IN FUNDS		150,021	7,202	157,223	340,991
RECONCILIATION OF FUNDS:					
Total funds brought forward		966,970	1,990	968,960	627,969
TOTAL FUNDS CARRIED FORWARD		1,116,991	9,192	1,126,183	968,960

The notes on pages 13 to 26 form part of these financial statements.

HUMRAAZ

**BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	£	2024 £	£	2023 £
FIXED ASSETS					
Tangible assets	11		12,500		12,500
CURRENT ASSETS					
Debtors	12	77,033		69,713	
Cash at bank and in hand		1,044,872		890,872	
		<u>1,121,905</u>		<u>960,585</u>	
CREDITORS: amounts falling due within one year	13	(8,222)		(4,125)	
NET CURRENT ASSETS			<u>1,113,683</u>		<u>956,460</u>
NET ASSETS			<u><u>1,126,183</u></u>		<u><u>968,960</u></u>
CHARITY FUNDS					
Restricted funds	14		9,192		1,990
Unrestricted funds	14		<u>1,116,991</u>		<u>966,970</u>
TOTAL FUNDS			<u><u>1,126,183</u></u>		<u><u>968,960</u></u>

The financial statements were approved by the Trustee on 28.01.25 and signed on their behalf, by:

J.MH

Ankita Mishra

Trustee JASMINE MOHAMMAD

Trustee ANKITA MISHRA

The notes on pages 13 to 26 form part of these financial statements.

HUMRAAZ

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash provided by operating activities	16	154,000	156,926
Change in cash and cash equivalents in the year		154,000	156,926
Cash and cash equivalents brought forward		890,872	733,946
Cash and cash equivalents carried forward	17	1,044,872	890,872

The notes on pages 13 to 26 form part of these financial statements.

HUMRAAZ

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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 2024

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

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 2024**

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 2022 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.

HUMRAAZ

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. INCOME FROM CHARITABLE ACTIVITIES

Income from charitable activities

	2024	2023
	£	£
Grants for charitable activities	60,534	217,640
Housing benefit	229,189	230,365
BWD BC Community Safety Partnership	39,500	39,500
Service user income	9,709	6,611
DLUHC funding	137,088	167,700
NRPF charges	35,301	37,554
Total	511,321	699,370

Grants/ donations for charitable activities

	2024	2023
	£	£
CAF	-	44,167
PCC Sexual Violence	40,000	40,000
Other Gifts/ Donations	-	3,334
Prodigy - Awards for All	9,638	-
Idle Women - Gain Ground Project	5,250	-
WAFE	1,500	-
Champa Champions	-	29,689
MHCLG	-	44,620
Donations	662	-
Zakat	2,119	2,947
Idle Women	-	10,000
Reimbursed charges	1,365	10,520
Rosa - Women Thrive	-	16,678
Loreal Be Me Project	-	8,185
Household Support Scheme	-	7,500
Total	60,534	217,640

HUMRAAZ

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3. EVENT INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Community fundraising/ event income	510	-	510	1,000
<i>Total 2023</i>	1,000	-	1,000	

4. INVESTMENT INCOME

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Investment income	21,704	-	21,704	5,945
<i>Total 2023</i>	5,945	-	5,945	

5. GOVERNANCE COSTS

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Governance Internal audit costs	450	-	450	450
Legal and professional	5,462	-	5,462	15,955
Rent/ room hire	31,696	-	31,696	30,703
Bank charges	84	-	84	81
	37,692	-	37,692	47,189

6. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2024 £	Other costs 2024 £	Total 2024 £	Total 2023 £
Charitable expenditure	266,172	72,448	338,620	318,135
Expenditure on governance	-	37,692	37,692	47,189
	266,172	110,140	376,312	365,324
<i>Total 2023</i>	254,660	110,664	365,324	

HUMRAAZ

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

7. NET INCOME/(EXPENDITURE)

During the year, no Trustees received any remuneration (2023 - £NIL).

During the year, no Trustees received any benefits in kind (2023 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2023 - £NIL).

8. AUDITORS' REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 150 (2023 - £ 150). - -

HUMRAAZ

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

9. ANALYSIS OF CHARITABLE ACTIVITIES EXPENDITURE

	2024	2023
	£	£
Rates and room hire	1,598	1,519
Heat, light and water	17,082	15,194
Insurance	4,238	4,139
Repairs and maintenance	2,834	2,896
Telephone and IT costs	11,404	9,132
Postage and Stationery	418	504
Subscriptions	440	488
Miscellaneous expenses	530	-
Volunteer expenses	759	2,399
Equipment	1,204	4,112
Service user welfare expenses	12,392	9,828
Staff and recruitment costs	16,659	11,179
Wages and salaries	240,795	231,387
National insurance	13,221	12,470
Pension cost	12,156	10,803
Advertising and publicity	1,720	1,346
Cleaning cost	1,170	739
	<u>338,620</u>	<u>318,135</u>

10. STAFF COSTS

Staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	240,795	231,387
Social security costs	13,221	12,470
Other pension costs	12,156	10,803
	<u>266,172</u>	<u>254,660</u>

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

	2024	2023
	No.	No.
Project workers	10	8
Administration and financial	1	1
	<u>11</u>	<u>9</u>

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

HUMRAAZ

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. TANGIBLE FIXED ASSETS

	Long-term Land £	Fixtures and fittings £	Computer equipment £	Total £
Cost				
At 1 April 2023 and 31 March 2024	12,500	38,923	16,388	67,811
Depreciation				
At 1 April 2023 and 31 March 2024	-	38,923	16,388	55,311
Net book value				
At 31 March 2024	12,500	-	-	12,500
At 31 March 2023	12,500	-	-	12,500

12. DEBTORS

	2024 £	2023 £
Other debtors	58,952	57,569
Prepayments and accrued income	18,081	12,144
	77,033	69,713

13. CREDITORS: Amounts falling due within one year

	2024 £	2023 £
Other taxation and social security (see below)	3,087	-
Other creditors	1,412	-
Accruals and deferred income	3,723	4,125
	8,222	4,125
Other taxation and social security		
	2024 £	2023 £
PAYE/NI control	3,087	-

HUMRAAZ

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds					
Designated Fund - Building	150,000	-	-	-	150,000
Designated Fund - Contingency	182,000	-	-	-	182,000
	<u>332,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>332,000</u>
General funds					
General Funds - all funds	634,970	476,528	(310,506)	(16,001)	784,991
Total Unrestricted funds	<u>966,970</u>	<u>476,528</u>	<u>(310,506)</u>	<u>(16,001)</u>	<u>1,116,991</u>
Restricted funds					
Idle Women Gain Ground Project	-	5,250	-	-	5,250
PCC Sexual Violence	-	40,000	(40,000)	-	-
L'Oreal Be Me Project	434	-	(434)	-	-
Idle Women Triodos	7,638	-	(7,638)	-	-
CAF	(8,419)	-	(7,582)	16,001	-
Awards for All	-	9,638	(8,459)	-	1,179
Zakat	2,337	2,119	(1,693)	-	2,763
	<u>1,990</u>	<u>57,007</u>	<u>(65,806)</u>	<u>16,001</u>	<u>9,192</u>
Total of funds	<u>968,960</u>	<u>533,535</u>	<u>(376,312)</u>	<u>-</u>	<u>1,126,183</u>

STATEMENT OF FUNDS - PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2023 £
Designated funds					
Designated Fund - Building	150,000	-	-	-	150,000
Designated Fund - Contingency	182,000	-	-	-	182,000
General funds					
General Funds	278,600	502,529	(146,159)	-	634,970
Total Unrestricted funds	<u>610,600</u>	<u>502,529</u>	<u>(146,159)</u>	<u>-</u>	<u>966,970</u>

HUMRAAZ

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

14. STATEMENT OF FUNDS (continued)

Restricted funds

Rosa Women Thrive	-	16,678	(16,678)	-	-
PCC Sexual Violence	-	40,000	(40,000)	-	-
MHCLG CSP	-	44,620	(44,620)	-	-
L'Oreal Be Me Project	-	8,185	(7,751)	-	434
Idle Women Triodos	-	10,000	(2,362)	-	7,638
CAF	(5,883)	44,167	(46,703)	-	(8,419)
Champa Champions Project	-	29,689	(29,689)	-	-
Household Support Scheme	-	7,500	(7,500)	-	-
Comic Relief	20,202	-	(20,202)	-	-
Rosa - Women Thrive	166	-	(166)	-	-
Rosa - COVID	2,884	-	(2,884)	-	-
Zakat	-	2,947	(610)	-	2,337
	17,369	203,786	(219,165)	-	1,990
Total of funds	627,969	706,315	(365,324)	-	968,960

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2024 £
Designated funds	332,000	-	-	-	332,000
General funds	634,970	476,528	(310,506)	(16,001)	784,991
	966,970	476,528	(310,506)	(16,001)	1,116,991
Restricted funds	1,990	57,007	(65,806)	16,001	9,192
	968,960	533,535	(376,312)	-	1,126,183

HUMRAAZ

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

14. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2023 £</i>
Designated funds	332,000	-	-	332,000
General funds	278,600	502,529	(146,159)	634,970
	<u>610,600</u>	<u>502,529</u>	<u>(146,159)</u>	<u>966,970</u>
Restricted funds	17,369	203,786	(219,165)	1,990
	<u>627,969</u>	<u>706,315</u>	<u>(365,324)</u>	<u>968,960</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	12,500	-	12,500
Current assets	1,112,713	9,192	1,121,905
Creditors due within one year	(8,222)	-	(8,222)
	<u>1,116,991</u>	<u>9,192</u>	<u>1,126,183</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	12,500	-	12,500
Current assets	958,595	1,990	960,585
Creditors due within one year	(4,125)	-	(4,125)
	<u>966,970</u>	<u>1,990</u>	<u>968,960</u>

HUMRAAZ

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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

	2024 £	2023 £
Net income for the year (as per Statement of Financial Activities)	157,223	340,991
Adjustment for:		
Increase in debtors	(7,320)	(59,938)
Increase/(decrease) in creditors	4,097	(124,127)
Net cash provided by operating activities	154,000	156,926

17. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024 £	2023 £
Cash in hand	1,044,872	890,872
Total	1,044,872	890,872

HUMRAAZ

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

18. PENSION COMMITMENTS

The charity makes monthly contributions into personal pension plans on behalf of the employees. There were £1,412 outstanding monies due at 31 March 2024 (£0 - March 2023) included in creditors.

19. RELATED PARTY TRANSACTIONS

There are no related party transactions for the year ended 31 March 2024