

Humber All Nations Alliance Ltd
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

Humber All Nations Alliance Ltd

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Humber All Nations Alliance Ltd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Humber All Nations Alliance Ltd

Charity registration number 1116725

Company registration number 05450237

Principal office and registered office 44 Portland Street
Hull
HU2 8JX
England

The trustees

Pastor O Aleshinloye

Dr P Saeid

Mr A Ngoufack

Mr D Trice

Mrs L Smith

Dr J Rivera Sanchez

Mr M Ross

Miss R Jump

APPOINTED 19/10/2020

APPOINTED 19/10/2020

Independent examiner Anna Pazera FMAAT

Structure, governance and management

Governing Document

The charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 12th May 2005 and registered as a charity on 9th November 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up its members are required to contribute an amount not exceeding £1.

Recruitment and Appointment of Trustees

The Board of Trustees include members with different professional backgrounds, and each of them brings individual skills and specialise in fields such as finance, human resources, membership and governance. Trustees are elected following the guidelines of the Recruitment and Election of Trustees Policy which involves members in the Annual General Meetings. All Trustees undergo an induction process to the organisation by fellow Trustees.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

(continued)

Trustees meet on a bimonthly basis to ensure compliance with their governance, legal and financial duties. Regular consultation and interaction with staff and members have helped Trustees to build a relationship of trust with all and lead the organisation in accordance with its governing document. Minutes and documentation of every Trustee meeting are kept following the relevant standards. Trustees regularly attend the events and meetings organised by the charity.

Trustees also represent the organisation in events and networking in events when appropriate and in general they are kept informed of all developments in the organisation.

Trustees receive no remuneration for their services to the charity.

Organisational Structure

Humber All Nations Alliance has a Board of Trustees of up to 8 members who meet six times per year. At present the Board of Trustees has eight members from a variety of professional and cultural backgrounds relevant to the work of the charity.

The Board of Trustees is responsible for the overall governance of the charity. It determines, for instance on employment issues, health and safety, equal opportunities, child protection and so on. It receives monitoring reports from the Chief Executive Officer on the performance of the charity against its policies and regular reviews of policies are undertaken. The Board of Trustees is responsible for the finances of the charity, approving any funding bids or contracts. A scheme of delegation is in place and day to day responsibility for the provision of the services rest with the Chief Executive along with the Services and Finance and Administration Managers. The Chief Executive Officer has overall responsibility for ensuring that the charity delivers its specified services and meets key performance indicators, as well as meeting all its legal obligations. The management team has responsibility for the day-to-day operations of the charity, ensuring that their teams meet their personal and professional development.

Risk Management

The Trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records, for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:

- The charity is operating efficiently and effectively;
- Its assets are safeguarded against unauthorised use or disposition;
- Proper records are maintained and financial information used within the charity or for publication is reliable;
- The charity complies with relevant laws and regulations.
- Trustees have reviewed and approved new policies to improve the efficient management of resources.

The systems of internal control are regularly reviewed and are designed to provide reasonable, but not absolute, assurance against material misstatement or loss. They include:

- A strategic review, a three year business plan and annual budget approved by the trustees;
- Regular consideration by trustees of financial results, variance from budgets, and non-financial performance monitoring information;
- Delegation of authority and segregation of duties;
- Identification and management of risks.

Particular areas on which trustees have focused have been:

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

(continued)

- Financial controls: to improve the system of financial controls to ensure clear delegated authority, lines of responsibility and reporting procedures, and in line with this the Finance Manual has been reviewed and approved by Trustees;
- Performance monitoring: to ensure that operations of the charity meet the outputs and outcomes expected by funders and that reporting procedures are reliable; the charity has undertaken an internal review and is working towards reinforcing its administrative and financial procedures and systems, aiming at improving its evaluation and monitoring systems in the immediate future.
- Personnel policies: to improve the range and quality of personnel policies agreed by trustees so that there is clarity on the part of managers and other staff, and proper procedures are in place to deal with the issues, and in line with this a Staff Handbook has been reviewed and approved by Trustees.
- Health and safety of both staff and beneficiaries - to improve the quality of existing procedures and to ensure proper risk assessment and recording is undertaken; and in line with this a Lone Worker Policy, Safeguarding Vulnerable Adults Policy and a Health and Safety Policy are in place.
- IT systems: to improve the process and procedures to ensure the safety and security of information processed and stored electronically.

The Trustees have:

- Clarified the responsibility of management to implement the trustees' policies and to identify and evaluate risks of their consideration;
- Communicated that employees have responsibility for internal control as part of their accountability for achieving objectives;
- Embedded the control systems to respond quickly to evolving risks arising from either internal factors or changes in the external environment;
- Included procedures for reporting failures quickly to management and trustees together with details of corrective action being undertaken and the policies are reviewed on a regular basis. During the time scope of this report a number of organisational policies have been updated and new policies introduced. Trustees have also complied with their duty of regularly review policies to update them in line with developments in legislation.

Objectives and activities

Objectives

The Charity's objects are to promote such charitable purposes for the benefit of members of the Black and Minority Ethnic (BME) Communities in the Humber region and in particular, the relief of poverty, hardship and distress; the promotion, preservation and protection of health; and the promotion of equality of opportunities and access to all facilities and services available to all citizens within the areas of benefit. The charity will promote and organise co-operation in the achievement of the same and, to that end, bring together representatives of the voluntary organisations and statutory authorities within the area of benefit.

Aims

In pursuance of these charitable objects, and having regard to the Charity Commission's guidance on public benefit, the trustees have adopted the following Mission Statement "The Role of Humber All Nations Alliance is to support the sustainable development of BME groups and Communities, and promote the wellbeing of BME groups and communities in the Humber sub-region, by providing a voice and advocate on their behalf and by representing their interests in a range of influential or decision-making contexts. We work with our members, developing their groups and community associations, providing training to frontline organisations as well as individuals, through independent research and input from our members, we identify needs of the BME community in the Humber sub-region and develop new services to meet these needs".

Humber All Nations Alliance Ltd

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

Mission

Our mission is to represent, resource, develop and empower the BME community groups for them to play a more active and relevant role in the economic, social and cultural life of the Humber region.

Vision

Our vision is to be a voice of the BME communities; to be a catalyst for social cohesion and harmony among all communities and to become the heart of the diverse cultural life of the Humber region.

Significant Activities

In order to deliver against the aims above Humber All Nations Alliance is organised into a number of activity areas. For the period covered in this report the projects were:

Community Development

The charity's main purpose is to promote the welfare and rights of migrant communities and bring communities together to promote understanding and harmony. The charity employs five Community Development Workers to support the development of BME community groups. The number of BME community organisations that are members of Humber All Nations Alliance is presently 56. The support provided by Community Development Workers to community groups includes capacity building activities, representation, access to training opportunities and governance and funding advice. Developing individual and group capacity ensures that BME people can play a full and active role in the community. The organisation provides a vibrant environment where BME and migrant community groups interact with each other, work in partnership with local agencies and empower their individual members. The charity also offers the HANA Small Grant for community groups that are members of the organisation and during the period of this report our Community Development Workers have supported more than 40 community groups to access different sources of funding for their projects and activities.

Community Engagement and Forums

The active involvement of BME community groups in the civic life of the City of Hull and its region is a vital element of the empowering strategy and development of community based organisations and the charity has embarked upon a project of consultation forums in partnership with local agencies to assess the needs of the diverse communities and facilitate their access to services by overcoming the barriers encounter by the BME sector and developing new tools to support community engagement. The Ethnic Community Forum meets the first Wednesday of every quarter from 5.30pm to 7.30pm and it brings leaders and members of the diverse community groups to discuss relevant issues with invited speakers from other agencies. But during the pandemic, this was moved online as a bi-monthly stakeholders meeting. This was very successful forum which was used to discussed a lot of issues affecting our members and the community at large.

Ethnic Arts, Sports and Cultural Awareness

The Humber All Nations Alliance has regular programme of arts workshops to promote the traditional ethnic art and crafts from the diverse of communities that make up the City of Hull. HANA is also a leading organisation in the delivery of sports activities involving the BME sector such as the Ethnic Fashion Show, International Football League, the World Cup of Football, the Chess Club and a diversity of workshops to increase physical activity and community cohesion. The International Fashion Show and the World Cup of Football are now well-established events in the City of Hull and attract the attendance of hundreds of people which help the charity to promote and enhance community cohesion among people of all ethnic origins and backgrounds. The Humber All Nations Alliance also delivers an Annual International festival which is a week-long festival across the City of Hull including workshops in schools a series of public events. Sadly, we could not hold our annual events during the period of this annual report due to the pandemic. But we hope to do that the following financial year depending on the pandemic situation.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

(continued)

Victims Support Project

This project ended with no further funding from the Police and Crime Commissioner for Humberside. Despite lack of support to this project, the charity continues to see and support people from minority ethnic backgrounds that have been the victims of crime and are in need of psychological, social and cultural support to recover from the effects of crime in their lives.

Sports and Leisure

The Humber All Nations Alliance support community groups to participate in sport and leisure activities across the City of Hull and its region. The World Cup of Football which is organised annually is a well-established event that brings together 36 teams and thousands of members of the public in a friendly and constructive atmosphere where members of all communities interact. Members of the diverse communities also participate in the Hull and District Chess Association Tournament and the HANA Kasparov team has been very successful in hosting the cup final in our own premises. Community groups are supported to develop walking groups, gymnastics, sessions, traditional dances and a number of diverse activities with positive impact upon health. Sadly, we could not hold our annual events during the period of this annual report due to the pandemic. But we hope to do that the following financial year depending on the pandemic situation.

Volunteering Project

The Humber All Nations Alliance has a volunteer manager to provide training and support and volunteers are actively encouraged to take part in the services provided by the organisation. Volunteers are involved in all areas of operational work of the charity and there are policies and procedures in place to encourage and reward volunteering, learning and participation, including regular training sessions.

Work Placements

The Community Development Workers of the charity have also been involved in assisting members of BME communities to gain work experience through volunteering and placements, working in partnership with local educational establishments and universities. The charity is a recognised award-winning organisation for delivering placement opportunities to students.

Student Placements

The Humber All Nations Alliance working in partnership with universities in the region offers placements to students of social work, business management and social psychology. While in placement students have the opportunity to work alongside our staff and interact with members of the diverse communities, learning about the problems they face and exploring with agencies the best possible ways to offer solutions to overcome those problems for the benefit of the communities.

Hate Crime Reporting Centre

The Humber All Nations Alliance has been re-appointed as a hate crime reporting centre by the Humberside Police and all staff are trained to deal with issues of hate crime affecting the diverse communities.

Premises

The charity has settled well in its premises which house our offices, a training room, a hall for events, a kitchen and internet facilities. The charity also provides a function and training for community groups with a discounted fee for members. Presently we also offer office accommodation to four community projects. The premises have become the central point of activities for community groups and this is growing rapidly with community project taking place in our premises on a regular basis.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Achievements and performance

Charitable Activities and Public Benefit

All our charitable activities focus on the support, development and representation of voluntary and community groups.

Charging for Services

The does not charge for its services, but going forward, we intend to start to charge minimal fees for our services from 2022/23 financial year. Where Consultancy work delivered to organisations of the statutory and private sector attracts charges. We also offer office accommodation to four community projects which attract charges.

Services

Our service provides information, advice and support on a range of subjects including constitutions and charity law, fundraising, planning and management of charities and voluntary organisations. Humber All Nations Alliance provides a signposting service that enables its members to access frontline services, and obtain information from major service providers. It primarily responds to enquiries from groups and organisations. Responses to those enquiries can range from a brief telephone call to an in-depth interview to a lengthy piece of development support. All groups are offered a full health check to establish their needs, this enables the staff at Humber All Nations Alliance to provide or recommend the best service available. The BME Mental Health Community Development Workers work with communities to improve mental service provision. The team provides support and advice for communities and individuals affected by mental health.

Financial review

Reserves Policy

At present the charity complies with the reserves policy established by the Charity Commission for England and Wales which is an amount that shall be kept in order to cover designated redundancy and meet in full the redundancy costs should the charity cease to operate. This level of reserves also allows Trustees to make strategic decisions during interim periods when funding is being sought. The Finance Manual has now been reviewed and approved by the Board of Trustees. Currently, it is six months of its annual expenditure up to a minimum of £50,000.00. But this is subject to review regularly by the Board of Trustees.

Principal Funding Sources

Humber All Nations Alliance over the period under review had grants and funding from several sources to enable it to carry on to deliver its services to the community. Those funders can be found on page 15.

Plans for future periods

The charity intends to continue delivering the range of services to BME community groups outlined above. It will continue to seek to fund these services from a variety of sources including the involvement of the private sector and project funding is being sought. Humber All Nations Alliance intends to continue promoting and developing a stronger volunteering programme, delivering the Ethnic Fashion Show, the International Football League and the World Cup of Football, reinforcing the community development support and further activities with its members.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

(continued)

The charity is exploring various funding strategies which will enable them to diversify and be robust. The trustees are currently undertaking a strategic review of the charity.

The charity also aims to increase its capacity to provide support for victims of hate crimes, by continuing with the reporting facility and developing new and building on existing relations with partners and the police departments responsible for the reporting and monitoring of hate crimes. The provision of support to victims of crime is an area that is developing rapidly and the service is now well established.

Humber All Nations Alliance will continue to represent BME communities strategically on boards and forums throughout the region, the charity aims to continue working with current partners, and make links with service providers in order to improve services for BME communities.

We envisage engaging even more with statutory agencies to deliver cultural awareness projects for their staff and customers. Also, some contracts with the local and regional universities for student placements and partnerships with the private sector to deliver consultancy on equality and diversity are developing well. These sources of funding will allow Humber All Nations Alliance to develop further, by the delivery of projects throughout the region and to further support and promote the aims and objectives of the charity.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The trustees' annual report was approved on 08 September 2022 and signed on behalf of the board of trustees by:

Mrs L Smith
Director

Humber All Nations Alliance Ltd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Humber All Nations Alliance Ltd

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Humber All Nations Alliance Ltd ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

The charity's trustees (who are also the directors for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £25,000 but did not exceed £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) and the Association of Accounting Technicians (AAT). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Independent examiner's statement

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

- accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Anna Pazera FMAAT
Independent Examiner

Kaizen @ The Business Hub
Active+, Harpings Road
Hull
East Yorkshire
England, HU5 4JF

Humber All Nations Alliance Ltd

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Statement of Financial Activities (Including income and expenditure account)

Year ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	40,021	91,925	131,946	128,652
Total income		<u>40,021</u>	<u>91,925</u>	<u>131,946</u>	<u>128,652</u>
Expenditure					
Expenditure on charitable activities	6,7	40,779	61,579	102,358	87,667
Total expenditure		<u>40,779</u>	<u>61,579</u>	<u>102,358</u>	<u>87,667</u>
Net expenditure and net movement in funds		<u>(758)</u>	<u>30,346</u>	<u>29588</u>	<u>40,985</u>
Reconciliation of funds					
Total funds brought forward		172,966	128,858	301,824	260,839
Total funds carried forward		<u>171,131</u>	<u>160,281</u>	<u>331,412</u>	<u>301,824</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 18 form part of these financial statements.

Humber All Nations Alliance Ltd

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Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	12	126,362	126,603
Current assets			
Cash at bank and in hand		206,568	176,774
Creditors: amounts falling due within one year	13	1,518	1,553
Net current assets		205,050	175,221
Total assets less current liabilities		331,412	301,824
Net assets		331,412	301,824
Funds of the charity			
Restricted funds		160,281	128,858
Unrestricted funds		171,131	172,966
Total charity funds	15	331,412	301,824

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 08 September 2021, and are signed on behalf of the board by:

Mrs L Smith
Director

The notes on pages 11 to 18 form part of these financial statements.

Humber All Nations Alliance Ltd

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Notes to the Financial Statements

Year ended 31 March 2022

(continued)

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 44 Portland Street, Hull, HU2 8JX, England.

2. 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 Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Humber All Nations Alliance Ltd

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are 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 donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings	- 15% reducing balance
Equipment	- 15% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The charity is controlled by its governing document, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 12th May 2005 and registered as a charity on 9th November 2006. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Article of Association. In the event of the company being wound up its members are required to contribute an amount not exceeding £1.

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

	2022	2021
Donors	£	£
Hull City Council	50	1000
North Lincs Council	100	—
Hull and East Yorks	25	—
Yorkshire MESMAC	25	—
Hey Smile Foundation	25	—
Walaldeen Mohammedali	50	—
Denis Istrate	50	—
Vitalij Ripinski	50	—
Justina Oraka	600	600
NACCOM	—	10,000
Hull Homeless Project	2,220	2,220
Hungarian Community of Hull	1,260	1,755
IGBO Cultural Community	1,400	1,630
S Wainwright	—	3,000
Albert Hunt	—	1,000
The Humber Sports	—	5,000
BBC Children in Need	46,485	16,000
The Barrow Cadbury Trust	140	19,400
F Ledbury	—	25
Neighbourhood Network	1,000	100
Soil Association Limited	—	150
CAF Fund	—	12,062
UK Community Foundation Limited	—	10,000
National Survivor User Network	—	1,050
North Bank Forum	9,828	5,374
Two Riding Community Foundation	2,000	10,944
L Rail	—	100
City Health Care Partnership	—	500
Neighbourly Limited	—	400
Polish Community of Hull	—	350
Life International Ministries	—	—
Big Lottery Main Grant	10,000	—
KAHWA	—	—
The Sir James Reckitt Charitable Trust	6,000	4,000
NHS Hull CCG	9,132	18,783
BAMEEN	1,000	—
6 Gigabytes	2,340	—
Hull Romanian Community	—	—
Ashiana Sheffield	2,340	1,950
Groundwork UK	1,000	1,000
Voice4Change	16,500	—
National Heritage Fund	9,800	—
Leeds Building Society	1,000	—
ARNOLD Clark Foundation	1,000	—
T.J Smith and Nephew	5,000	—
Misc Income	1,526	259
Total	131,946	128,652

Humber All Nations Alliance Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Direct charitable activities	39,326	61,579	100,905
Support costs	1,453	—	1,453
	<u>40,779</u>	<u>61,579</u>	<u>102,358</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Direct charitable activities	42,009	44,205	86,214
Support costs	1,453	—	1,453
	<u>43,462</u>	<u>44,205</u>	<u>87,667</u>

Humber All Nations Alliance Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Direct charitable activities	100,905	–	100,905	86,214
Governance costs	–	1,453	1,453	1,453
	<u>100,905</u>	<u>1,453</u>	<u>102,358</u>	<u>87,667</u>

8. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u>241</u>	<u>283</u>

9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,440</u>	<u>1,440</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	50,291	42,746
Employer contributions to pension plans	<u>2,364</u>	<u>4,369</u>
	<u>52,655</u>	<u>46,774</u>

The average head count of employees during the year was 12 (2020: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Directors	8	8
Management & Administration	2	2
Furtherance of Charity Objectives	<u>2</u>	<u>2</u>
	<u>12</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Humber All Nations Alliance Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses have been incurred in the year.

12. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2021 and 31 March 2022	125,000	2,083	4,741	131,824
Depreciation				
At 1 April 2021	–	1,406	3,815	5,221
Charge for the year	–	102	139	241
At 31 March 2022	–	1,508	3,954	5,462
Carrying amount				
At 31 March 2022	125,000	575	787	126,362
At 31 March 2021	125,000	677	926	126,603

13. Creditors: amounts falling due within one year

	2022 £	2021 £
Other tax and social security	52	–
Accruals and deferred income	1,466	1,553
	1,513	1,553

14. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,364 (2021: £4,369).

Humber All Nations Alliance Ltd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>172,966</u>	<u>40,021</u>	<u>(40,779)</u>	<u>172,208</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>190,765</u>	<u>25,663</u>	<u>(43,462)</u>	<u>172,966</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Funds	<u>128,858</u>	<u>91,925</u>	<u>(61,579)</u>	<u>159,204</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Funds	<u>70,074</u>	<u>102,989</u>	<u>(44,205)</u>	<u>128,858</u>

16. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	126,363	–	126,363
Current assets	86,705	119,863	206,568
Creditors less than 1 year	(1,518)	–	(1,518)
Net assets	<u>211,549</u>	<u>119,863</u>	<u>331,412</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	126,603	–	126,603
Current assets	47,916	128,858	176,774
Creditors less than 1 year	(1,553)	–	(1,553)
Net assets	<u>172,966</u>	<u>128,858</u>	<u>301,824</u>