

Haqooq Aspire for More

Charity number 1161176

A company limited by guarantee number 08638650

Annual Report and Financial Statements **for the year ended 31 October 2022**



West Yorkshire Community Accounting Service

Annual Report and Financial Statements
for the year ended 31 October 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Haqooq Aspire for More

Trustees' report for the year ended 31 October 2022

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Mohammed Jamil	Chair	
Ian McArdle	Secretary	
Shaheen Akhtar	Treasurer	
Charity number	1161176	Registered in England and Wales
Company number	08638650	Registered in England and Wales
Registered and principal address	Bankers	
1-3 Darfield Avenue	Lloyds Bank	
Harehills	National Clubs & Charities Centre	
Leeds	PO Box 1000	
LS8 5DF	BX1 1LT	

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 5 August 2013. It is governed by articles of association which were amended by special resolution which was registered at Companies House on 4 March 2015. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

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Trustees' report (continued) for the year ended 31 October 2022

Objectives and activities

The charity's objects

To promote any charitable purpose for the benefit of the public in Leeds (in particular but not limited to those members from the BME community) as may from time to time be determined by the trustees in particular by:

- a) relieving those in need (in particular those with disabilities and the sick and those that care for them),
- b) relieving poverty,
- c) promoting good health,
- d) promoting healthy recreation and other leisure-time occupations in the interests of social welfare,
- e) working with socially excluded people so they can play a fuller part in their communities so that their conditions of life may improve,
- f) advancing education and training,
- g) relieving unemployment,
- h) promoting equality and diversity,
- i) promoting religious and racial harmony for the public benefit, and
- j) developing the capacity and skills of the members of socially and economically disadvantaged communities in Leeds in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

The charity's main activities

The vision that shapes our annual activities involves raising aspirations of disadvantaged individuals, so they can reach their full potential. We hope to do this by reducing exclusion and isolation of individuals, so they can participate fully in the community, increasing opportunities for individuals with diverse disabilities, their carers and those with mental health difficulties. We work at providing innovative, creative, recreational, personal development, volunteering, employment and social and life skills support; our activities help increase opportunities, learning, training, leisure and recreation activities. It also offers work experience and help securing employment. Support with living independently. Our beneficiaries overwhelmingly are those struggling with learning or physical disabilities, including sensory difficulties, profound disabilities, mental health problems, autism and challenging behaviours, as well as their carers. Our aim is to focus on those in most need, particularly in BAME communities, those difficult to reach and young carers.

Public benefit statement

The trustees have had due regard to the Charity Commission guidance on public benefit reporting in deciding what activities the charity should undertake. The remainder of this report illustrates the activities undertaken to support the public benefit requirement.

Achievements and performance

The charity had a very successful start. The Reminiscing Rajasthani dance won cultural project of the Year. Leeds City Council awarded the trophy at Leeds Civic Centre at the 3rd Sector Awards Ceremony. The charity was commended for its work throughout the Pandemic; particularly its ability to adapt under the changed circumstances and keeping its beneficiaries engaged through activities that reduced isolation and increased positive mental health and better physical health outcomes. One of our beneficiaries accepted the award.

Our activities included a programme where we taught three of our most promising beneficiaries, one with Down Syndrome and learning disabilities and the other two with Autism and learning disabilities, to develop skills in teaching, choreographing, dance, engaging an audience, adapting styles to fit the audience and performance. Through an intense mentorship project, they were trained with a bespoke programme tailored around their needs. The trio taught 6 workshops which included large groups of younger children with special educational needs within SILCs and young adults with special educational needs in SILCs. This was intensive work. It forms the backdrop of anticipated further work in this area.

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Trustees' report (continued) for the year ended 31 October 2022

Achievements and performance - continued

The charity was involved in the Lord Mayor's Ball – raising fund for Leeds Hospitals. The mentored groups performed and engaged with the audience getting everyone on their feet in the finale.

The workshops involved a full programme of work and building of art portfolios resulting in arts accreditation for the individuals involved.

The evaluation showed:

100% of our beneficiaries were neuro diverse, reported disabilities and or mental health challenges.

92% of beneficiaries reported improved confidence

89% of beneficiaries reported positive self-esteem through participation in the activities.

67% of beneficiaries reported acquiring life changing skills

69% of beneficiaries reported learning new vocational skills

88% of beneficiaries reported better physical health as a result of the activities

93% of beneficiaries wanted further activities from the Charity

63% of beneficiaries found their performances in front of an audience the most fulfilling aspect of the programmes.

This financial year provision transferred over from online, distant provision to face to face delivery. Evaluation and feedback showed this was what our beneficiaries wanted and needed. Our personalised approach showed much higher levels of engagement and was more successful at a qualitative and quantitative level and showed value for money.

Our commitment to raise funding for building works was successful we received small amounts of restricted funds for capital build and refurbishment. However, funding is still being sought to refurbish a building for a purpose built small inner-city Centre hub for Learning Difficulties and Disabilities (LDD) and Mental Health (MH) groups for vocational, recreational and independent skills support, therapeutic inputs and social opportunities and networking. This will be reviewed in the coming years and funds allocated to the ongoing project.

Financial review

The net income for the year was £16,976, including net income of £16,935 on unrestricted funds and net income of £41 on restricted funds after transfers.

Reserves policy

Increasingly funding bids require contribution from the bidding organisation. Without the capacity to contribute to potential bids, attempts to secure funding will be unsuccessful. The organisation needs to ensure we can contribute to funding bids and this has to form part of any reserves.

It is the policy of the charity to maintain unrestricted funds at a level which equate to 3 months running costs plus 10%. This provides sufficient funds to cover management, administration and support cost and gives space for the organisation to seek continuity firstly or lastly to wind up if such an eventuality arises. Currently most reserves have been earmarked for specific projects. The Trustees are committed to using available organisational funds to further HA4M's charitable objects and support beneficiaries in the best way possible.

The charity's free reserves, excluding fixed assets, at the year end were £14,975.

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Trustees' report (continued) for the year ended 31 October 2022

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for the year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;

- prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial accounts comply with the Companies Act 2006. They are 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 has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Approved by the board of trustees on 22/02/2023

Shaheen Akhtar (Trustee)

Haqooq Aspire for More

Independent examiner's report to the trustees of Haqooq Aspire for More

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 October 2022, which are set out on pages 7 to 14.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 that in any material respect:

- 1 accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- 2 the accounts do not accord with those records; or
- 3 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
- 4 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.

Simon Bostrom FCIE

24/02/2023

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Haqooq Aspire for More
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 October 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	-	31,533	31,533	10,411
Total income		<u>-</u>	<u>31,533</u>	<u>31,533</u>	<u>10,411</u>
Expenditure on:					
Salaries	(3)	4,209	6,730	10,939	36,542
Payroll charges		-	321	321	434
Utilities		60	50	110	1,048
Consultancy and training		-	-	-	5,760
Independent examination		-	540	540	540
Activities		12	254	266	324
Equipment		-	-	-	531
Insurance		-	215	215	215
Repairs and maintenance		305	422	727	4,110
Marketing		-	720	720	220
Administration		121	240	361	134
Interest paid on loan		261	-	261	78
Depreciation		97	-	97	97
Total expenditure		<u>5,065</u>	<u>9,492</u>	<u>14,557</u>	<u>50,033</u>
Net income / (expenditure)		<u>(5,065)</u>	<u>22,041</u>	<u>16,976</u>	<u>(39,622)</u>
Transfers between funds		<u>22,000</u>	<u>(22,000)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>16,935</u>	<u>41</u>	<u>16,976</u>	<u>(39,622)</u>
Fund balances brought forward		<u>21,296</u>	<u>15,212</u>	<u>36,508</u>	<u>76,130</u>
Fund balances carried forward	(4)	<u>38,231</u>	<u>15,253</u>	<u>53,484</u>	<u>36,508</u>

All incoming resources and resources expended derive from continuing activities.

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Balance sheet

as at 31 October 2022

		2022	2022	2022	2021
		Unrestricted	Restricted	Total	Total
		£	£	£	£
Fixed assets					
Tangible assets	(5)	23,256	-	23,256	1,353
Total fixed assets		<u>23,256</u>	<u>-</u>	<u>23,256</u>	<u>1,353</u>
Current assets					
Debtors and prepayments	(6)	-	-	-	737
Cash at bank and in hand	(7)	15,515	15,253	30,768	48,466
Total current assets		<u>15,515</u>	<u>15,253</u>	<u>30,768</u>	<u>49,203</u>
Current liabilities:					
amounts falling due within one year					
Creditors and accruals	(8)	540	-	540	4,456
Total current liabilities		<u>540</u>	<u>-</u>	<u>540</u>	<u>4,456</u>
Net current assets / (liabilities)		<u>14,975</u>	<u>15,253</u>	<u>30,228</u>	<u>44,747</u>
Total assets less current liabilities		<u>38,231</u>	<u>15,253</u>	<u>53,484</u>	<u>46,100</u>
Creditors: amounts falling due after one year	(9)	-	-	-	9,592
Net assets		<u>38,231</u>	<u>15,253</u>	<u>53,484</u>	<u>36,508</u>
Funds					
Unrestricted funds		38,231	-	38,231	21,296
Restricted funds		-	15,253	15,253	15,212
Total funds		<u>38,231</u>	<u>15,253</u>	<u>53,484</u>	<u>36,508</u>

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

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on 22/02/2023

Shaheen Akhtar (Trustee)

Haqooq Aspire for More

Notes to the accounts

for the year ended 31 October 2022

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) 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) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost on a straight line basis over their expected useful economic lives as follows:

Building improvements: over the life of the lease

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

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Notes to the accounts

for the year ended 31 October 2022

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

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Notes to the accounts continued

for the year ended 31 October 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
The National Lottery Heritage Fund	-	4,970	4,970	(70)
National Lottery Community Fund (NLCF)	-	9,950	9,950	-
HMRC Job Retention Scheme	-	-	-	577
Other donations	-	16,613	16,613	9,904
	<u>-</u>	<u>31,533</u>	<u>31,533</u>	<u>10,411</u>

3 Staff costs and numbers	2022 £	2021 £
Gross salaries	10,798	36,257
Pensions	141	285
	<u>10,939</u>	<u>36,542</u>

The average number of employees during the year was 2, being an average of 1.1 full time equivalent (2021: 3.4, 1.9 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2022 £	2021 £
Costs of the scheme to the charity for the year	141	285

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Capital refurbishment fund	15,103	16,613	127	(22,000)	9,589
Inclusion support fund	109	-	-	-	109
National Lottery Heritage Fund	-	4,970	4,970	-	-
NLCF Dance Ability	-	9,950	4,395	-	5,555
	<u>15,212</u>	<u>31,533</u>	<u>9,492</u>	<u>(22,000)</u>	<u>15,253</u>

Fund name	Purpose of restriction
Capital refurbishment fund	To increase access to the community building for those with disabilities. The transfer relates to the capitalisation of new extension.
Inclusion support fund	Support to individuals to access mainstream activities.
National Lottery Heritage Fund	Funding towards the Reminiscing Rajasthani Dance project.
NLCF Dance Ability	Funding towards the Dance Ability project.

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Notes to the accounts continued

for the year ended 31 October 2022

5 Tangible assets

	Building improvement	Total
<u>Cost</u>	£	£
At 1 November 2021	1,450	1,450
Additions	22,000	22,000
At 31 October 2022	23,450	23,450
<u>Depreciation</u>		
At 1 November 2021	97	97
Charge for year	97	97
At 31 October 2022	194	194
<u>Net book value</u>		
At 31 October 2022	23,256	23,256
At 31 October 2021	1,353	1,353

Regarding the building improvement, no depreciation has been charged in the year since the building works are not yet complete. The final cost of the works will be spread over the life of the long term lease once the works are complete.

6 Debtors and prepayments

	2022	2021
	£	£
Other debtors	-	737
	-	737

7 Cash at bank and in hand

	2022	2021
	£	£
Cash at bank	30,768	48,466
Cash in hand	-	-
	30,768	48,466

8 Creditors and accruals

	2022	2021
	£	£
Bank loans and overdrafts	-	2,558
Accruals	540	540
Other creditors	-	1,358
	540	4,456

9 Creditors: amounts falling due after one year

	2022	2021
	£	£
Bank loans	-	9,592
	-	9,592

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Notes to the accounts continued
for the year ended 31 October 2022

10 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

11 Operating leases

The charity is party to a lease on the premises which expires in November 2035. The rental charge for the entire term is £1.

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Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 October 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	-	9,612	31,533	799	31,533	10,411
Total income	<u>-</u>	<u>9,612</u>	<u>31,533</u>	<u>799</u>	<u>31,533</u>	<u>10,411</u>
Expenditure						
Salaries	4,209	951	6,730	35,591	10,939	36,542
Payroll charges	-	134	321	300	321	434
Utilities	60	122	50	926	110	1,048
Consultancy and training	-	-	-	5,760	-	5,760
Independent examination	-	144	540	396	540	540
Activities	12	-	254	324	266	324
Equipment	-	-	-	531	-	531
Insurance	-	-	215	215	215	215
Repairs and maintenance	305	270	422	3,840	727	4,110
Marketing	-	-	720	220	720	220
Administration	121	-	240	134	361	134
Interest paid on loan	261	-	-	78	261	78
Depreciation	97	97	-	-	97	97
Total expenditure	<u>5,065</u>	<u>1,718</u>	<u>9,492</u>	<u>48,315</u>	<u>14,557</u>	<u>50,033</u>
Net income / (expenditure)	<u>(5,065)</u>	<u>7,894</u>	<u>22,041</u>	<u>(47,516)</u>	<u>16,976</u>	<u>(39,622)</u>
Transfers between funds	<u>22,000</u>	<u>(5,172)</u>	<u>(22,000)</u>	<u>5,172</u>	<u>-</u>	<u>-</u>
Net movement in funds	<u>16,935</u>	<u>2,722</u>	<u>41</u>	<u>(42,344)</u>	<u>16,976</u>	<u>(39,622)</u>
Fund balances brought forward	<u>21,296</u>	<u>18,574</u>	<u>15,212</u>	<u>57,556</u>	<u>36,508</u>	<u>76,130</u>
Fund balances carried forward	<u>38,231</u>	<u>21,296</u>	<u>15,253</u>	<u>15,212</u>	<u>53,484</u>	<u>36,508</u>