

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31st March 2022  
for  
HIMMAT LIMITED**

Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

# HIMMAT LIMITED

## Contents of the Financial Statements for the Year Ended 31st March 2022

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**Report of the Trustees  
for the Year Ended 31st March 2022**

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objectives of Himmat are:

- To promote opportunities for the benefit of young people living in West Yorkshire and in particular, counselling and education to Young South Asian offenders.
- To offer young people the opportunity to develop their knowledge, skills and attitudes and confidence, thus enabling and empowering them to decide their own futures.
- To provide extra-curricular, recreation and leisure opportunities for young people in the interest of social welfare and with the object of improving life conditions.

The strategies employed to assist the organisation to meet these objectives include the following:

- Developing and working in partnership with other agencies to secure and deliver the widest range of services available that best match the needs of the client groups.
- Providing a range of services which are reflective of relevant quality standards and address the issues around re-integration of offenders back into their communities.
- Development and delivery of a wide range of learning, sports and leisure activities, focused on personal development and reduction of anti-social behaviour and exclusion from mainstream education provision.

**Public benefit**

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aim and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Report of the Trustees  
for the Year Ended 31st March 2022**

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**ACHIEVEMENT AND PERFORMANCE**

**Major areas of activity and future plans**

As expected this year has come with many more challenges and difficult operating conditions. Overcoming and surviving COVID has been a monumental challenge for the board. We have managed to safeguard critical employee positions and continue to develop additional funding streams to support our charitable objectives. Our mission as a Charity has become more important than ever in the face of the cost of living crisis. With the impending recession we anticipate an increase in poverty, decline in general health and well being as well as increase in crime. As board we remain committed to our charitable objectives and our communities.

Himmat's front line team effectively transitioned from in person to remote working. Our robust systems withstood the shifting covid regulations and we were able to safeguard staff and continue to provide services to our communities across West Yorkshire. We now move into a phase during which covid regulations are set to be relaxed and are confident our hybrid methods of working will continue to be just as effective at living up to the expectations of service users and funders.

We have continued to build on the success of our holiday provision; catering for youngsters and families alike over the school holiday period. Our provision now supports families in the East of Bradford as well as central Halifax and has direct impact on hundreds of families across our region. Our Over 50's group in Bradford East has continued to be a success. We have distributed food deliveries, local days out, bingo, quizzes, remote Christmas activities.

Our open access youth provision has restarted in Calderdale. This is a core part of what we offer and has provided support to many young people who need that help now more than ever. The effects of the Pandemic on young people has been disproportionately felt with the disruption to their education, access to youth provision and social development throwing many young people into a state of crisis. This concern was also recognised early by our statutory partners at Calderdale Metropolitan Borough Council and West Yorkshire Police with whom we worked to expand our detached youth work offer to support young people in the community through this critical time.

We continue to work alongside partners in Bradford and Leeds in delivering focused violence reduction work. The rehabilitation and prevention of youngsters turning to a world of crime remains a key priority. It is hoped that our RRR project and Violence reduction work can be expanded to Calderdale. In a similar vein we wish to re-emphasise a key commitment at having accessible and well managed youth provision in a bid to befriend, prevent and integrate those vulnerable to a life of crime. We hope to revamp and overhaul our youth offering at our Halifax site. Strategic partners such as the Calderdale College and HOTs will assist with an alternative training syllabus aimed at those in need of a more vocational offering. Another highlight is our women's gym facility. The investment has paid dividend with over 100 active users per month and growing.

The outlook remains positive and we see Himmat continuing to grow and extending the reach of the support it is able to give.

**FINANCIAL REVIEW**

**Financial position**

Income for the year decreased to £513,252 from the prior year figure of £562,207, and includes restricted income of £89,640 from Community Foundation for Calderdale.

Expenditure of the year was £579,621 (2021 : £485,759), which has led to a deficit for the year of £66,369 (2021 : £76,448 surplus).

The closing funds of the charity, totalled £407,761 at 31 March 2022, this being split between unrestricted funds of £301,195 and restricted funds of £106,566.

**Report of the Trustees  
for the Year Ended 31st March 2022**

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**FINANCIAL REVIEW**

**Investment policy and objectives**

The Charity holds the majority of our funds in a non-interest bearing Barclays account and the Board will seek to discuss holding this in an alternative account which gives a reasonable return yet allowing a minimum notice period for access to the monies.

Bank: The amount held as at 31 March 2022 was £265,356 (2021 : £310,159).

**Reserves policy**

The Management Committee has examined the Charity's requirements for reserves in light of the main risks to the organisation. It has established a policy whereby the funds not committed or invested in tangible fixed assets held by the Charity should be sufficient to cover 6 months of operational expenditure, which is currently £273,179 based on the unrestricted expenditure for the year. This is to cover the costs to the Charity should funding streams end or be significantly reduced.

The current level of free (unrestricted) reserves is just below this level at £257,843 as follows:

	31.3.22
	£
Total Unrestricted Reserves	301,195
Less: Tangible Fixed Assets (Unrestricted)	(43,352)
<b>Total free (unrestricted) reserves</b>	<b><u>257,843</u></b>

Himmat remains committed to its asset strategy as a means to bring business sustainability and will be seeking to complete acquisition at the earliest appropriate date.'

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Himmat was established in 1991 and registered as a charity and incorporated as a company limited by guarantee in 1996. The company was established under a Memorandum of Association, which established the objects and powers of the charitable company, and is governed under its Articles of Association.

**Recruitment and appointment of new trustees**

The Directors of the company are also charity trustees for the purpose of charity law and, under the company's Articles of Association, are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting.

The Board of Trustees of the company seeks to ensure that its members possess the range of skills and expertise required to benefit the diverse range of work the company undertakes.

In the event of particular skills or expertise being lost due to retirement, appropriate individuals are identified and approached to offer themselves for election to the Board of Trustees.

**Report of the Trustees  
for the Year Ended 31st March 2022**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Organisational structure**

Himmat Ltd has delegated responsibility for organisational issues to a Management Committee comprising all Trustees plus two members from professional backgrounds relevant to the work of the charity but whose professional role prevent them from becoming Trustees/Directors. The Management Committee meets bi monthly and is responsible for the strategic direction and policy of the charity. The Project Director also sits on the Management Committee.

The Management Committee delegates much of the responsibility for the day to operational side of the organisation to the Project Director. The Project Director is responsible for all aspects of financial control and management and for ensuring that services are delivered in accordance with contract specifications and that key performance indicators are met. The school principal role has changed to deputy manager and she has responsibility for the day-to-day operational management of some projects, staff supervision and for ensuring that members of the staff team continuously develop their skills and working practices in line with good practice and organisational expectations.

**Induction and training of new trustees**

Most trustees are familiar with the practical work of the charity, however new members are invited and encouraged to visit and familiarise themselves with the charity and the context in which it operates.

An induction is also provided to new members in the form of a short briefing/training session which is led by the Chair of the Board of Trustees and the Project Director.

**Key management remuneration**

We have always used the Local Authority's pay scales as a rough guide for each post and the Himmat Board/Directors decide on any variation or pay awards. In recent years, there has been little increase to staff income levels through a combination of factors experienced by many organisations in the public and voluntary sector. In Jan 2019 newly appointed Project Director fed back following a Board led HR review. Roles and job descriptions were refined and and it is anticipated that we will review the structure again in 2022.

**Risk management**

The Board of Trustees and the Management Committee periodically undertake a review of the major risks to which the charity is or may be exposed. Where appropriate, systems and procedures have been established to mitigate the risks that the charity is facing or may face.

Appropriate policies and procedures are in place to ensure compliance with legislative requirements, which include employment laws, health and safety of staff, volunteers, clients and visitors.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03277918 (England and Wales)

**Registered Charity number**

1059600

**Registered office**

Lower Ground Floor  
Raven Street Community Centre  
Raven Street  
Halifax  
West Yorkshire  
HX1 4NE

**Report of the Trustees  
for the Year Ended 31st March 2022**

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**Trustees**

T Ali  
P A Hussain (resigned 20/9/22)  
T Hussain (resigned 22/9/21)  
H Ilyas  
A Jabar  
J M Lynn (resigned 17/9/22)  
W A Mirza  
K Shazad  
F Shoukat (Chair)  
S Hussain (appointed 11/5/22)  
P P Moore (appointed 11/5/22)

**Company Secretary**

**Independent Examiner**

Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

**Bankers**

Barclays Bank Plc  
Commercial Street  
Halifax  
West Yorkshire  
HX1 1BE

**Payroll Providers**

Calderdale MBC

**Senior Management Team**

Director	-	Dan Sutherland
Project Manager	-	Joanne Watts

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of HIMMAT LIMITED for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**Report of the Trustees  
for the Year Ended 31st March 2022**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

Company law requires the trustees to prepare financial statements 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 that period. In preparing those financial statements, the trustees are required to

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

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 statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 15th December 2022 and signed on its behalf by:

F Shoukat - Trustee



**Independent examiner's report to the trustees of HIMMAT LIMITED ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the 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 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 2011 ('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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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.

V J Atkinson FCA  
Institute of Chartered Accountants in England and Wales  
Riley & Co Limited  
Chartered Accountants  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

16th December 2022

**HIMMAT LIMITED**

**Statement of Financial Activities  
(Incorporating an Income and Expenditure Account)  
for the Year Ended 31st March 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	15,137	89,640	104,777	60,912
<b>Charitable activities</b>					
Charitable Activities		408,410	-	408,410	501,267
Investment income	3	65	-	65	28
<b>Total</b>		<u>423,612</u>	<u>89,640</u>	<u>513,252</u>	<u>562,207</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable Activities	5	<u>546,358</u>	<u>33,263</u>	<u>579,621</u>	<u>485,759</u>
<b>NET INCOME/(EXPENDITURE)</b>		(122,746)	56,377	(66,369)	76,448
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		423,941	50,189	474,130	397,682
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>301,195</u>	<u>106,566</u>	<u>407,761</u>	<u>474,130</u>

The notes form part of these financial statements

**Balance Sheet**  
**31st March 2022**

	Notes	31/3/22 £	31/3/21 £
<b>FIXED ASSETS</b>			
Tangible assets	12	87,267	104,509
<b>CURRENT ASSETS</b>			
Debtors	13	73,384	143,444
Cash at bank and in hand		<u>265,356</u>	<u>310,159</u>
		338,740	453,603
<b>CREDITORS</b>			
Amounts falling due within one year	14	(18,246)	(83,982)
<b>NET CURRENT ASSETS</b>		<u>320,494</u>	<u>369,621</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		407,761	474,130
<b>NET ASSETS</b>		<u>407,761</u>	<u>474,130</u>
<b>FUNDS</b>	17		
Unrestricted funds		301,195	423,941
Restricted funds		<u>106,566</u>	<u>50,189</u>
<b>TOTAL FUNDS</b>		<u>407,761</u>	<u>474,130</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

**Balance Sheet - continued**  
**31st March 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 15th December 2022 and were signed on its behalf by:

F Shoukat - Trustee

**HIMMAT LIMITED**

**Cash Flow Statement  
for the Year Ended 31st March 2022**

	Notes	31/3/22 £	31/3/21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(44,868)	65,862
Net cash (used in)/provided by operating activities		<u>(44,868)</u>	<u>65,862</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		-	(28,713)
Interest received		65	28
Net cash provided by/(used in) investing activities		<u>65</u>	<u>(28,685)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(44,803)</u>	<u>37,177</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>310,159</u>	<u>272,982</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>265,356</u>	<u>310,159</u>

The notes form part of these financial statements

HIMMAT LIMITED

Notes to the Cash Flow Statement  
for the Year Ended 31st March 2022

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/3/22 £	31/3/21 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	(66,369)	76,448
<b>Adjustments for:</b>		
Depreciation charges	17,243	18,407
Interest received	(65)	(28)
Decrease/(increase) in debtors	70,059	(100,032)
(Decrease)/increase in creditors	(65,736)	71,067
<b>Net cash (used in)/provided by operations</b>	<u>(44,868)</u>	<u>65,862</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/4/21 £	Cash flow £	At 31/3/22 £
<b>Net cash</b>			
Cash at bank and in hand	310,159	(44,803)	265,356
	<u>310,159</u>	<u>(44,803)</u>	<u>265,356</u>
<b>Total</b>	<u>310,159</u>	<u>(44,803)</u>	<u>265,356</u>

The notes form part of these financial statements

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Straight line over 10 years
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of any restricted fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**HIMMAT LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**2. DONATIONS AND LEGACIES**

	31/3/22 £	31/3/21 £
Grants	<u>104,777</u>	<u>60,912</u>

Grants received, included in the above, are as follows:

	31/3/22 £	31/3/21 £
Calderdale Metropolitan Borough Council - Holiday Kitchen	-	1,400
Community Foundation for Calderdale	89,640	3,500
HMRC Coronavirus Job Retention Scheme	-	29,084
Other grants	15,137	-
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	-	26,928
	<u>104,777</u>	<u>60,912</u>

**3. INVESTMENT INCOME**

	31/3/22 £	31/3/21 £
Deposit account interest	<u>65</u>	<u>28</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31/3/22 £	31/3/21 £
Charitable activities income	<u>408,410</u>	<u>501,267</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Charitable Activities	<u>518,617</u>	<u>61,004</u>	<u>579,621</u>



**HIMMAT LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	31/3/22	31/3/21
	£	£
Staff costs	391,669	287,739
Rates and water	2,094	-
Insurance	4,817	4,940
Light and heat	3,115	2,475
Telephone	4,636	4,444
Postage and stationery	1,309	1,334
Sundries	482	875
Rent, rates and room hire	31,939	28,000
Repairs and maintenance	12,140	2,491
Computer repairs and maintenance	1,631	4,557
Staff training and recruitment	9,985	1,260
Travelling expenses	5,494	3,938
Project costs and client activities	49,306	73,956
	<u>518,617</u>	<u>416,009</u>

**7. SUPPORT COSTS**

	Governance costs
	£
Charitable Activities	<u>61,004</u>

Support costs, included in the above, are as follows:

**Governance costs**

	31/3/22	31/3/21
	Charitable Activities	Total activities
	£	£
Accountancy and payroll fees	3,094	3,709
Legal and professional fees	40,667	47,634
Depreciation of tangible fixed assets	17,243	18,407
	<u>61,004</u>	<u>69,750</u>

**HIMMAT LIMITED****Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022****8. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31/3/22	31/3/21
	£	£
Depreciation - owned assets	<u>17,242</u>	<u>18,406</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the year ended 31st March 2021.

**10. STAFF COSTS**

	31/3/22	31/3/21
	£	£
Wages and salaries	359,966	261,816
Social security costs	23,670	18,802
Other pension costs	<u>8,033</u>	<u>7,121</u>
	<u>391,669</u>	<u>287,739</u>

The key management personnel of the charity have been identified as the Director and Project Manager. The aggregate employment benefits, including employers national insurance and pension contributions, for these key management personnel for the year was £85,196 (2021: £73,056).

The average monthly number of employees during the year was as follows:

	31/3/22	31/3/21
Direct charitable and administration	<u>22</u>	<u>18</u>

No employees received emoluments in excess of £60,000.

HIMMAT LIMITED

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	33,984	26,928	60,912
<b>Charitable activities</b>			
Charitable Activities	501,267	-	501,267
Investment income	28	-	28
<b>Total</b>	<u>535,279</u>	<u>26,928</u>	<u>562,207</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	<u>452,557</u>	<u>33,202</u>	<u>485,759</u>
<b>NET INCOME/(EXPENDITURE)</b>	82,722	(6,274)	76,448
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	341,219	56,463	397,682
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>423,941</u>	<u>50,189</u>	<u>474,130</u>

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1st April 2021 and 31st March 2022	<u>99,317</u>	<u>25,630</u>	<u>77,200</u>	<u>202,147</u>
<b>DEPRECIATION</b>				
At 1st April 2021	18,480	15,303	63,855	97,638
Charge for year	<u>10,393</u>	<u>3,513</u>	<u>3,336</u>	<u>17,242</u>
At 31st March 2022	<u>28,873</u>	<u>18,816</u>	<u>67,191</u>	<u>114,880</u>
<b>NET BOOK VALUE</b>				
At 31st March 2022	<u>70,444</u>	<u>6,814</u>	<u>10,009</u>	<u>87,267</u>
At 31st March 2021	<u>80,837</u>	<u>10,327</u>	<u>13,345</u>	<u>104,509</u>

**HIMMAT LIMITED**

**Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022**

**12. TANGIBLE FIXED ASSETS - continued**

The charity has entered into a 125 year lease on the 17 June 2016, related to land on the south side of Hanson Lane, as represented by title number YY69983 held at the Land Registry.

No value has been included in these accounts in relation to this land, as no formal valuation has been undertaken and an estimate of the value is not quantifiable on the basis of value in use.

The long leasehold assets shown above, relate to the costs of development of the land, into a sports field.

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/22	31/3/21
	£	£
Trade debtors	72,722	122,024
Prepayments and accrued income	<u>662</u>	<u>21,420</u>
	<u>73,384</u>	<u>143,444</u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/3/22	31/3/21
	£	£
Trade creditors	13,645	78,013
Accruals and deferred income	<u>4,601</u>	<u>5,969</u>
	<u>18,246</u>	<u>83,982</u>

**15. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/22	31/3/21
	£	£
Within one year	18,223	30,022
Between one and five years	4	4
In more than five years	<u>114</u>	<u>115</u>
	<u>18,341</u>	<u>30,141</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31/3/22 Total funds £	31/3/21 Total funds £
Fixed assets	43,352	43,915	87,267	104,509
Current assets	276,089	62,651	338,740	453,603
Current liabilities	(18,246)	-	(18,246)	(83,982)
	<u>301,195</u>	<u>106,566</u>	<u>407,761</u>	<u>474,130</u>

17. MOVEMENT IN FUNDS

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
<b>Unrestricted funds</b>			
General fund	423,941	(122,746)	301,195
<b>Restricted funds</b>			
Community Foundation for Calderdale	-	62,651	62,651
Sport England (URN: 20014005775)	50,189	(6,274)	43,915
	<u>50,189</u>	<u>56,377</u>	<u>106,566</u>
<b>TOTAL FUNDS</b>	<u>474,130</u>	<u>(66,369)</u>	<u>407,761</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	423,612	(546,358)	(122,746)
<b>Restricted funds</b>			
Community Foundation for Calderdale	89,640	(26,989)	62,651
Sport England (URN: 20014005775)	-	(6,274)	(6,274)
	<u>89,640</u>	<u>(33,263)</u>	<u>56,377</u>
<b>TOTAL FUNDS</b>	<u>513,252</u>	<u>(579,621)</u>	<u>(66,369)</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	341,219	82,722	(150,000)	273,941
Designated - Capital Fund	-	-	150,000	150,000
	<u>341,219</u>	<u>82,722</u>	<u>-</u>	<u>423,941</u>
<b>Restricted funds</b>				
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	-	(1)	-	(1)
Sport England (URN: 20014005775)	56,463	(6,273)	-	50,190
	<u>56,463</u>	<u>(6,274)</u>	<u>-</u>	<u>50,189</u>
<b>TOTAL FUNDS</b>	<u>397,682</u>	<u>76,448</u>	<u>-</u>	<u>474,130</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	535,279	(452,557)	82,722
<b>Restricted funds</b>			
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	26,927	(26,928)	(1)
Sport England (URN: 20014005775)	<u>1</u>	<u>(6,274)</u>	<u>(6,273)</u>
	<u>26,928</u>	<u>(33,202)</u>	<u>(6,274)</u>
<b>TOTAL FUNDS</b>	<u>562,207</u>	<u>(485,759)</u>	<u>76,448</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued  
for the Year Ended 31st March 2022

17. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	341,219	(40,024)	(150,000)	151,195
Designated - Capital Fund	-	-	150,000	150,000
	<u>341,219</u>	<u>(40,024)</u>	<u>-</u>	<u>301,195</u>
<b>Restricted funds</b>				
Community Foundation for Calderdale	-	62,651	-	62,651
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	-	(1)	-	(1)
Sport England (URN: 20014005775)	56,463	(12,547)	-	43,916
	<u>56,463</u>	<u>50,103</u>	<u>-</u>	<u>106,566</u>
<b>TOTAL FUNDS</b>	<u>397,682</u>	<u>10,079</u>	<u>-</u>	<u>407,761</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	958,891	(998,915)	(40,024)
<b>Restricted funds</b>			
Community Foundation for Calderdale	89,640	(26,989)	62,651
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	26,927	(26,928)	(1)
Sport England (URN: 20014005775)	1	(12,548)	(12,547)
	<u>116,568</u>	<u>(66,465)</u>	<u>50,103</u>
<b>TOTAL FUNDS</b>	<u>1,075,459</u>	<u>(1,065,380)</u>	<u>10,079</u>

**Restricted funds**

The Sports England restricted fund, represents funding received for the development of a sports pitch, this development was undertaken during the year. The funding conditions apply that Sports England has security over the assets purchased throughout their useful economic life.

**17. MOVEMENT IN FUNDS - continued**

The fund balance therefore represents the net book value of the asset purchased via the funding. The asset is being depreciated over a 10 year period, and the fund will therefore diminish in line with this policy.

**18. RELATED PARTY DISCLOSURES**

During the year, the charity has used the services of Unique Community Hub Ltd. T Ali and Y Mohammed, trustees of the charity, have served as directors of Unique Community Hub Ltd during the year.

Invoices received from Unique Hub Community Ltd for services provided during the year totalled £1,645, and there was no balance outstanding at the year end.

Services invoiced by Himmat to Unique Hub Community Ltd for services provided to them during the year totalled £400, this amount was outstanding at the year end.

**19. ULTIMATE CONTROLLING PARTY**

The charity is under the control of the board of trustees.

**20. LEGAL CHARGES**

On 29 June 2018 a legal charge has been created and delivered to Companies House on 6 July 2018, in favour of the entitled persons - Barclays Security Trustee Limited.

This charge represents a fixed and floating charge over all present and future property, assets and undertakings of the charity.

The charge has been registered in anticipation of the receipt of a loan for the purchase of a property.



This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.