

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2021
for
HIMMAT LIMITED**

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

HIMMAT LIMITED

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**Report of the Trustees
for the Year Ended 31 March 2021**

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 31 March 2021. 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 31 March 2021**

ACHIEVEMENT AND PERFORMANCE

Major areas of activity and future plans

As with many organisations the start of this financial year saw us operating under very challenging circumstances due to the recent imposition of lockdown restrictions and the impact that has had on the way we all live and work. As a board we highlighted the need to take action early to safeguard our staff and to support the community through this difficult time. Our mission as a Charity became more important than ever in the face of such a social crisis, so rather than scaling down our services we put our efforts in to expanding our offer in the face of adversity.

Due to the proactive measures we took even before the lockdown started we had by the start of this financial year transitioned our services to remote working where possible and were ahead with this new way of operating. This meant that many of our services, which support vulnerable people, were able to continue seamlessly throughout the initial disruption and maintain both our obligations to those who fund us and the community we serve. To safeguard the welfare of our staff we put in place a number of measures for their safety and provided them with the equipment and training needed to work remotely. Further support was given to those members of staff who due to personal circumstances such as health vulnerabilities or caring responsibilities were more deeply impacted by the Pandemic and related restrictions.

Many of our team went above and beyond to ensure that our services could continue, keeping the link with those who needed our help the most. Despite the challenges our education provision didn't miss a day and had over 90% attendance from our young people classed as vulnerable during lockdown. We also expanded this to a new provision to support young people in Calderdale that has gone from strength to strength. Our Over 50's group in Bradford East also became a particular focus of our support, alongside food deliveries we also ran phone bingo, quizzes, remote Christmas activities and the provision of computer tablets to connect those who were isolated thanks to a grant from the Lottery Fund.

One service that sadly couldn't continue was our open access youth provision, this is a core part of what we offer and had provided support to many young people who needed 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.

The sudden requirement for local people to isolate and shield alongside the impact on the income of many working families meant that there was an increase in those needing support including people who haven't been in the position of needing it before in their lives. Our excellent local partner charities in the area The St Augustine's Centre and Halifax Opportunity Trust worked with us to quickly create a new food and other essentials support services based at the latter's base on Hanson Lane. This coordinated with other support services in the area to provide a delivery service that was vital to those residents who either couldn't afford or couldn't physically get to a supermarket. We would like to thank all staff, volunteers and funders who helped keep this service going throughout the year.

Along with adapting many of our existing services to the new ways of working we also decided to set up new services through a variety of different funding sources. The most significant piece of work we took on this year was as one of 80 partners in the national Barnardo's led See, Hear, Respond programme. This programme was designed to support those young people who were at risk of falling through the gaps in local service provision and provided a rapid response to those in need. Through this we were able to support hundreds of young people across Bradford and Calderdale through Place Based Youth Work, therapeutic interventions and help with schooling. This contract contributed significantly to our efforts in year and our performance as an organisation was recognised to be excellent which has embedded our reputation as an organisation that delivers effectively for young people.

**Report of the Trustees
for the Year Ended 31 March 2021**

In the face of all these challenges and new demands for service we have stayed on course with our long-term strategy to bring Himmat to a place of sustainability. The financial and organisational instability that the charity faced in recent years has been overcome through more robust processes and a transformation of our work practices thanks to the ongoing work of our Director. We head into the next financial year in a strong position and with a clear focus on our mission to support young people and the wider community. This next year will see us build on those partnerships and new ways of working that we have developed, to embed our sustainability for the long term through securing contracts and pursuing our intentions to make a capital purchase to give us a permanent home to operate from. Works have continued on our sports pitch has continued throughout the year and we look forward to completion and handover so we can realise the potential of this green space for our local community. 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 increased to £562,2067 from the prior year figure of £308,620, and includes restricted income of £26,928 from the Lottery Fund for Covid relief.

Expenditure of the year was £485,759 (2020 : £368,299), which has led to a surplus for the year of £76,448 (2020 : £59,679 deficit).

The closing funds of the charity, totalled £474,130 at 31 March 2021, this being split between unrestricted funds of £423,941 and restricted funds of £50,189.

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 2021 was £310,1560 (2020 : £272,982).

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 £229,278 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 £219,622 as follows:

	31.3.21
	£
Total Unrestricted Reserves	423,941
Less : Designated Funds	(150,000)
Less: Tangible Fixed Assets (Unrestricted)	(54,319)
Total free (unrestricted) reserves	<u>219,622</u>

The Board has continued to pursue negotiations to purchase the facility at Raven Street and in the financial to 31 March 2021 has designated £150,000 of Himmat's reserves towards this purchase and for the purposes of securing private finance.

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.'

**Report of the Trustees
for the Year Ended 31 March 2021**

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.

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)

**Report of the Trustees
for the Year Ended 31 March 2021**

Registered Charity number
1059600

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

Trustees

T Ali
P A Hussain
T Hussain (appointed 21.1.21) (resigned 22.9.21)
H Ilyas (appointed 21.1.21)
A Jabar
J M Lynn
W A Mirza
Y Mohammed (resigned 28.8.20)
K Shazad (appointed 21.1.21)
F Shoukat (Chair)
S Sweeney (resigned 27.6.20)
Z Syed Treasurer (resigned 4.5.20)

Company Secretary

J M Lynn

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 31 March 2021**

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 16 December 2021 and signed on its behalf by:

F Shoukat - Trustee

**Independent Examiner's Report to the Trustees of
HIMMAT LIMITED (Registered number: 03277918)**

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 31 March 2021.

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

20 December 2021

HIMMAT LIMITED

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 March 2021**

	Notes	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	33,984	26,928	60,912	73,858
Charitable activities	4				
Charitable Activities		501,267	-	501,267	234,681
Investment income	3	<u>28</u>	<u>-</u>	<u>28</u>	<u>81</u>
Total		<u>535,279</u>	<u>26,928</u>	<u>562,207</u>	<u>308,620</u>
EXPENDITURE ON					
Charitable activities	5				
Charitable Activities		452,557	33,202	485,759	368,299
NET INCOME/(EXPENDITURE)		<u>82,722</u>	<u>(6,274)</u>	<u>76,448</u>	<u>(59,679)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		341,219	56,463	397,682	457,361
TOTAL FUNDS CARRIED FORWARD		<u>423,941</u>	<u>50,189</u>	<u>474,130</u>	<u>397,682</u>

The notes form part of these financial statements

HIMMAT LIMITED (REGISTERED NUMBER: 03277918)

**Balance Sheet
31 March 2021**

	Notes	31.3.21 £	31.3.20 £
FIXED ASSETS			
Tangible assets	12	104,509	94,202
CURRENT ASSETS			
Debtors	13	143,444	43,413
Cash at bank and in hand		<u>310,160</u>	<u>272,982</u>
		453,604	316,395
CREDITORS			
Amounts falling due within one year	14	(83,983)	(12,915)
NET CURRENT ASSETS		<u>369,621</u>	<u>303,480</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		474,130	397,682
NET ASSETS		<u>474,130</u>	<u>397,682</u>
FUNDS	18		
Unrestricted funds		423,941	341,219
Restricted funds		<u>50,189</u>	<u>56,463</u>
TOTAL FUNDS		<u>474,130</u>	<u>397,682</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 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.

The notes form part of these financial statements

Balance Sheet - continued
31 March 2021

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 16 December 2021 and were signed on its behalf by:

F Shoukat - Trustee

J M Lynn - Trustee

HIMMAT LIMITED

Cash Flow Statement for the Year Ended 31 March 2021

	Notes	31.3.21 £	31.3.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>65,862</u>	<u>(57,485)</u>
Net cash provided by/(used in) operating activities		<u>65,862</u>	<u>(57,485)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(28,713)	(82,855)
Interest received		<u>28</u>	<u>81</u>
Net cash used in investing activities		<u>(28,685)</u>	<u>(82,774)</u>
Change in cash and cash equivalents in the reporting period			
		37,177	(140,259)
Cash and cash equivalents at the beginning of the reporting period			
	2	<u>272,982</u>	<u>413,241</u>
Cash and cash equivalents at the end of the reporting period			
	2	<u>310,159</u>	<u>272,982</u>

The notes form part of these financial statements

HIMMAT LIMITED

Notes to the Cash Flow Statement for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES			
	31.3.21	31.3.20	
	£	£	
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	76,448	(59,679)	
Adjustments for:			
Depreciation charges	18,407	15,077	
Interest received	(28)	(81)	
Increase in debtors	(100,032)	(2,113)	
Increase/(decrease) in creditors	71,067	(10,689)	
Net cash provided by/(used in) operations	<u>65,862</u>	<u>(57,485)</u>	
2. ANALYSIS OF CASH AND CASH EQUIVALENTS			
	31.3.21	31.3.20	
	£	£	
Cash in hand	300	995	
Notice deposits (less than 3 months)	309,860	271,987	
Overdrafts included in bank loans and overdrafts falling due within one year	(1)	-	
Total cash and cash equivalents	<u>310,159</u>	<u>272,982</u>	
3. ANALYSIS OF CHANGES IN NET FUNDS			
	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
Net cash			
Cash at bank and in hand	272,982	37,178	310,160
Bank overdraft	-	(1)	(1)
	<u>272,982</u>	<u>37,177</u>	<u>310,159</u>
Total	<u>272,982</u>	<u>37,177</u>	<u>310,159</u>

The notes form part of these financial statements

HIMMAT LIMITED

Notes to the Financial Statements for the Year Ended 31 March 2021

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 31 March 2021

2. DONATIONS AND LEGACIES

	31.3.21	31.3.20
	£	£
Donations	-	121
Grants	<u>60,912</u>	<u>73,737</u>
	<u>60,912</u>	<u>73,858</u>

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

	31.3.21	31.3.20
	£	£
Calderdale Metropolitan Borough Council - Holiday Kitchen	1,400	5,000
Calderdale Metropolitan Borough Council - Safer Communities Fund	-	6,000
Community Foundation for Calderdale	3,500	-
HMRC Coronavirus Job Retention Scheme	29,084	-
Sport England (URN: 2014005775)	-	62,737
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	26,928	-
	<u>60,912</u>	<u>73,737</u>

3. INVESTMENT INCOME

	31.3.21	31.3.20
	£	£
Deposit account interest	<u>28</u>	<u>81</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Charitable activities income	<u>501,267</u>	<u>234,681</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	<u>416,009</u>	<u>69,750</u>	<u>485,759</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.21	31.3.20
	£	£
Staff costs	287,739	253,893
Insurance	4,940	4,795
Light and heat	2,475	4,153
Telephone	4,444	3,193
Postage and stationery	1,334	684
Sundries	875	539
Rent, rates and room hire	28,000	28,000
Repairs and maintenance	2,491	10,491
Computer repairs and maintenance	4,557	1,753
Staff training and recruitment	1,260	3,187
Travelling expenses	3,938	4,504
Project costs and client activities	73,956	12,898
Volunteer expenses	-	2,503
	<u>416,009</u>	<u>330,593</u>

7. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	<u>69,750</u>

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

Governance costs

	31.3.21	31.3.20
	Charitable Activities	Total activities
	£	£
Accountancy and payroll fees	3,709	5,697
Legal and professional fees	47,634	16,932
Depreciation of tangible fixed assets	<u>18,407</u>	<u>15,077</u>
	<u>69,750</u>	<u>37,706</u>

8. NET INCOME/(EXPENDITURE)

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

	31.3.21	31.3.20
	£	£
Depreciation - owned assets	<u>18,406</u>	<u>15,077</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

10. STAFF COSTS

	31.3.21	31.3.20
	£	£
Wages and salaries	261,816	230,946
Social security costs	18,802	16,399
Other pension costs	7,121	6,548
	<u>287,739</u>	<u>253,893</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 £73,056 (2020: £54,733).

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

	31.3.21	31.3.20
	<u>18</u>	<u>15</u>
Direct charitable and administration		

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

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11,121	62,737	73,858
Charitable activities			
Charitable Activities	234,681	-	234,681
Investment income	<u>81</u>	<u>-</u>	<u>81</u>
Total	<u>245,883</u>	<u>62,737</u>	<u>308,620</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	362,025	6,274	368,299
NET INCOME/(EXPENDITURE)	<u>(116,142)</u>	<u>56,463</u>	<u>(59,679)</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	457,361	-	457,361
TOTAL FUNDS CARRIED FORWARD	<u>341,219</u>	<u>56,463</u>	<u>397,682</u>

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1 April 2020	80,875	15,359	77,200	173,434
Additions	<u>18,442</u>	<u>10,271</u>	<u>-</u>	<u>28,713</u>
At 31 March 2021	<u>99,317</u>	<u>25,630</u>	<u>77,200</u>	<u>202,147</u>
DEPRECIATION				
At 1 April 2020	8,088	11,737	59,407	79,232
Charge for year	<u>10,392</u>	<u>3,566</u>	<u>4,448</u>	<u>18,406</u>
At 31 March 2021	<u>18,480</u>	<u>15,303</u>	<u>63,855</u>	<u>97,638</u>
NET BOOK VALUE				
At 31 March 2021	<u>80,837</u>	<u>10,327</u>	<u>13,345</u>	<u>104,509</u>
At 31 March 2020	<u>72,787</u>	<u>3,622</u>	<u>17,793</u>	<u>94,202</u>

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.

HIMMAT LIMITED

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Trade debtors	122,024	42,386
Prepayments and accrued income	21,420	1,027
	<u>143,444</u>	<u>43,413</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.21	31.3.20
	£	£
Bank loans and overdrafts (see note 15)	1	-
Trade creditors	78,013	9,094
Accruals and deferred income	5,969	3,821
	<u>83,983</u>	<u>12,915</u>

15. LOANS

An analysis of the maturity of loans is given below:

	31.3.21	31.3.20
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>1</u>	<u>-</u>

16. LEASING AGREEMENTS

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

	31.3.21	31.3.20
	£	£
Within one year	30,022	30,021
Between one and five years	4	4
In more than five years	115	116
	<u>30,141</u>	<u>30,141</u>

HIMMAT LIMITED

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2021**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	31.3.21 Total funds £	31.3.20 Total funds £
Fixed assets	54,319	50,190	104,509	94,202
Current assets	453,604	-	453,604	316,395
Current liabilities	(83,982)	(1)	(83,983)	(12,915)
	<u>423,941</u>	<u>50,189</u>	<u>474,130</u>	<u>397,682</u>

18. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<u>397,682</u>	<u>76,448</u>	<u>-</u>	<u>474,130</u>

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

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

HIMMAT LIMITED

Notes to the Financial Statements - continued
for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	457,361	(116,142)	341,219
Restricted funds			
Sport England (URN: 20014005775)	-	56,463	56,463
TOTAL FUNDS	<u>457,361</u>	<u>(59,679)</u>	<u>397,682</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	245,883	(362,025)	(116,142)
Restricted funds			
Sport England (URN: 20014005775)	62,737	(6,274)	56,463
TOTAL FUNDS	<u>308,620</u>	<u>(368,299)</u>	<u>(59,679)</u>

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	457,361	(33,420)	(150,000)	273,941
Designated - Capital Fund	-	-	150,000	150,000
	<u>457,361</u>	<u>(33,420)</u>	<u>-</u>	<u>423,941</u>
Restricted funds				
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	-	(1)	-	(1)
Sport England (URN: 20014005775)	-	50,190	-	50,190
	<u>-</u>	<u>50,189</u>	<u>-</u>	<u>50,189</u>
TOTAL FUNDS	<u>457,361</u>	<u>16,769</u>	<u>-</u>	<u>474,130</u>

HIMMAT LIMITED

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

18. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	781,162	(814,582)	(33,420)
Restricted funds			
The National Lottery Community Fund - Coronavirus Community Support Fund (Project Ref: 20143770)	26,927	(26,928)	(1)
Sport England (URN: 20014005775)	62,738	(12,548)	50,190
	<u>89,665</u>	<u>(39,476)</u>	<u>50,189</u>
TOTAL FUNDS	<u>870,827</u>	<u>(854,058)</u>	<u>16,769</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.

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.

19. 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 £23,592, and there was a balance of £6,878 outstanding at the year end.

20. ULTIMATE CONTROLLING PARTY

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

HIMMAT LIMITED

Notes to the Financial Statements - continued for the Year Ended 31 March 2021

21. 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.