

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2023  
for  
HIMMAT LIMITED**

BK Plus Limited  
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 2023**

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 2023. 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 2023**

**ACHIEVEMENT AND PERFORMANCE**

**Activity and Aspirations**

As we approach the end of 2023, it has come with many more different challenges and continuously difficult operating conditions. Overcoming and surviving COVID has been a monumental challenge for the board but the aftermath and rebuilding stage now in full swing. Having faced difficulties following the covid period it was prudent to restructure the organisation to ensure that we were best placed to continue delivering the services most needed by our communities. We have managed to safeguard critical employee positions and will continue to adapt and expand while seeking additional funding streams to support our charitable objectives and aspiration for the community that we serve.

Our mission as a Charity has become increasingly important than ever in the face of the cost-of-living crisis. With the recession we anticipate an increase in poverty, decline in general health and well-being as well as an increase in crime. As the board we remain committed to our charitable objectives and further assisting our communities during these uncertain times.

As we return slowly back to a face-to-face interaction our employees front line team effectively transitioning to working hands on. Our robust systems withheld 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 of potential growth, exploring new avenues of grants to efficiently and effectively working with those most unfortunate during this time and are confident our methods of deliverance of these projects will continue to be just as effective and living up to the expectations of service users and funders.

We have continued to build and strengthen our resolve on the success of our holiday provision; catering for youngsters and families alike over the school holiday period. This will continue into 2024 and beyond as we have secured long term Healthy Holidays provisions. Our provision now supports families in the center of Halifax, and has direct impact on hundreds of families across our region. We have distributed food deliveries, local days out, bingo, quizzes, remote activities for children and families alike.

With continued projects from ISS and HSF Food parcels, which is food parcels distributed in Bradford, both sources of funding will run into 2024 and we will be working towards the continuation of many projects like RRR, Community Foundation, Children Social Care, Wakefield YOT and the Open Youth contract again in 2024 after successful 2023. 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 recognized 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. Healthy Holiday played a big and successful part of 2023 offering basic services to the community which other would have been neglected and teams of youth workers outreaching in to the community offering help support on the frontline and information in regards to drugs and anti-social behaviors especially

We continue to work alongside partners inhouse delivering drug and behavioral coaching and focused on violence reduction work. The rehabilitation and prevention of youngsters turning to a world of crime will always remain a key priority. It is hoped that our ongoing project and violence reduction work can be expanded to the whole of Calderdale and provide support to those who are struggling to find help... In a similar fashion we wish to reemphasis 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 have now revamped our youth offerings at our Halifax site, offering a modern up-to date surrounding and a safe place for children and youth to enjoy, share and learn. We offer a wide range of sporting and exercise provision, with cricket and football as well as gym sessions led by professional athletes in an aim to breed success through exercise fitness and wellbeing. Offering team games help children and youth expand other skills set and personal goals and well as working with others and responsibilities. We boast several teams in many age groups.

Our strategic partners such the Calderdale College and HOTs continued to assist with an alternative training syllabus aimed at those in need of a more vocational offering expanding not physical but mental wellbeing too.

**Report of the Trustees  
for the Year Ended 31 March 2023**

Other success highlighted in 2023 is our women's gym facility and empowering women to oversee their own personal success. The investment from last has paid dividend with over 100 active users per month and growing. We have dedicated girls and women evenings offering support and guidance where needed and through our empowered schemes, girls and women have joined our volunteering ranks from our own communities. 2024 will hopefully see our first Girls and Women cricket team competing in the West Yorkshire Girls and Women League.

As we rapidly approach 2024 the organisation has seen vast improvements in certain areas, from personal management positions to ground staff, restructuring our workforce and identifying room for growth from within our volunteering ranks and successful outreach programs. As we streamline our services and become more efficient, we hope to grow our numbers and project retention rates for a more sustainable future for everyone involved and benefiting from our services.

May I take this opportunity to thank everyone involved and let us work together in 2024 to make it the most successful year possible.

Sabir Hussain  
Chair

**FINANCIAL REVIEW**

**Financial position**

Income for the year decreased to £360,591 from the prior year figure of £513,252 and includes restricted income of £69,200 from Community Foundation for Calderdale.

Expenditure of the year was £538,471 (2022 : £579,621), which has led to a deficit for the year of £177,880 (2022 : £66,369).

The closing funds of the charity, totalled £229,881 at 31 March 2023, this being split between unrestricted funds of £192,239 and restricted funds of £37,642.

**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 2023 was £159,283 (2022 : £265,356).

**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 £200,174 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 below this level at £158,346 as follows:

	31.3.23
	£
Total Unrestricted Reserves	192,239
Less: Tangible Fixed Assets (Unrestricted)	(33,893)
<b>Total free (unrestricted) reserves</b>	<u>158,346</u>

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 2023**

**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 2023**

**Registered Charity number**  
1059600

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

**Trustees**

T Ali  
P A Hussain (resigned 20.9.22)  
S Hussain (appointed 11.5.22)  
H Ilyas (resigned 14.9.23)  
A Jabar (resigned 9.5.23)  
J M Lynn (resigned 17.9.22)  
W A Mirza (resigned 14.9.23)  
P P Moore (appointed 11.5.22) (resigned 20.12.22)  
K Shazad  
F Shoukat (resigned 13.11.23)

The following trustees hold the office of:

Chair - S Hussain

**Independent Examiner**

BK Plus Limited  
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 2023**

**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 21 December 2023 and signed on its behalf by:

S Hussain - 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 2023.

**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 member of the 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  
The Institute of Chartered Accountants in England and Wales

BK Plus Limited  
52 St Johns Lane  
Halifax  
West Yorkshire  
HX1 2BW

21 December 2023

# HIMMAT LIMITED

## Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the Year Ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	-	67,760	67,760	104,777
<b>Charitable activities</b>	4				
Charitable Activities		291,326	1,440	292,766	408,410
Investment income	3	65	-	65	65
<b>Total</b>		<u>291,391</u>	<u>69,200</u>	<u>360,591</u>	<u>513,252</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Charitable Activities		<u>400,347</u>	<u>138,124</u>	<u>538,471</u>	<u>579,621</u>
<b>NET INCOME/(EXPENDITURE)</b>		(108,956)	(68,924)	(177,880)	(66,369)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		301,195	106,566	407,761	474,130
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>192,239</u>	<u>37,642</u>	<u>229,881</u>	<u>407,761</u>

The notes form part of these financial statements

**HIMMAT LIMITED (REGISTERED NUMBER: 03277918)**

**Balance Sheet  
31 March 2023**

	Notes	31.3.23 £	31.3.22 £
<b>FIXED ASSETS</b>			
Tangible assets	12	71,535	87,267
<b>CURRENT ASSETS</b>			
Debtors	13	21,430	73,384
Cash at bank and in hand		<u>159,283</u>	<u>265,356</u>
		180,713	338,740
<b>CREDITORS</b>			
Amounts falling due within one year	14	(22,367)	(18,246)
<b>NET CURRENT ASSETS</b>		<u>158,346</u>	<u>320,494</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		229,881	407,761
<b>NET ASSETS</b>		<u>229,881</u>	<u>407,761</u>
<b>FUNDS</b>	17		
Unrestricted funds		192,239	301,195
Restricted funds		<u>37,642</u>	<u>106,566</u>
<b>TOTAL FUNDS</b>		<u>229,881</u>	<u>407,761</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 2023**

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 21 December 2023 and were signed on its behalf by:

S Hussain - Trustee

# HIMMAT LIMITED

## Cash Flow Statement for the Year Ended 31 March 2023

	Notes	31.3.23 £	31.3.22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(106,138)</u>	<u>(44,868)</u>
Net cash used in operating activities		<u>(106,138)</u>	<u>(44,868)</u>
<b>Cash flows from investing activities</b>			
Interest received		<u>65</u>	<u>65</u>
Net cash provided by investing activities		<u>65</u>	<u>65</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(106,073)</u>	<u>(44,803)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>265,356</u>	<u>310,159</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>159,283</u>	<u>265,356</u>

The notes form part of these financial statements

# HIMMAT LIMITED

## Notes to the Cash Flow Statement for the Year Ended 31 March 2023

### 1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.3.23 £	31.3.22 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	(177,880)	(66,369)
<b>Adjustments for:</b>		
Depreciation charges	15,731	17,243
Interest received	(65)	(65)
Decrease in debtors	51,955	70,059
Increase/(decrease) in creditors	4,121	(65,736)
<b>Net cash used in operations</b>	<u>(106,138)</u>	<u>(44,868)</u>

### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
<b>Net cash</b>			
Cash at bank and in hand	<u>265,356</u>	<u>(106,073)</u>	<u>159,283</u>
	<u>265,356</u>	<u>(106,073)</u>	<u>159,283</u>
<b>Total</b>	<u>265,356</u>	<u>(106,073)</u>	<u>159,283</u>

The notes form part of these financial statements

## HIMMAT LIMITED

### Notes to the Financial Statements for the Year Ended 31 March 2023

#### 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 2023

### 2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Grants	<u>67,760</u>	<u>104,777</u>

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

	31.3.23	31.3.22
	£	£
Community Foundation for Calderdale	67,760	89,640
Other grants	-	15,137
	<u>67,760</u>	<u>104,777</u>

### 3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	<u>65</u>	<u>65</u>

### 4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.3.23	31.3.22
	Charitable Activities	£	£
Charitable activities income		<u>292,766</u>	<u>408,410</u>

### 5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Charitable Activities	<u>485,657</u>	<u>52,814</u>	<u>538,471</u>

### 6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Staff costs	345,802	391,669
Rates and water	410	2,094
Insurance	5,165	4,817
Light and heat	2,812	3,115
Telephone	2,337	4,636
Postage and stationery	1,233	1,309
Sundries	440	482
Rent, rates and room hire	20,633	31,939
Repairs and maintenance	37,970	12,140
Computer repairs and maintenance	1,795	1,631
Staff training and recruitment	6,227	9,985
Travelling expenses	7,854	5,494
Project costs and client activities	52,979	49,306
	<u>485,657</u>	<u>518,617</u>



# HIMMAT LIMITED

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 7. SUPPORT COSTS

	Governance costs
	£
Charitable Activities	<u>52,814</u>

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

#### Governance costs

	31.3.23 Charitable Activities £	31.3.22 Total activities £
Accountancy and payroll fees	3,211	3,094
Legal and professional fees	33,872	40,667
Depreciation of tangible fixed assets	<u>15,731</u>	<u>17,243</u>
	<u>52,814</u>	<u>61,004</u>

### 8. NET INCOME/(EXPENDITURE)

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

	31.3.23 £	31.3.22 £
Depreciation - owned assets	<u>15,732</u>	<u>17,242</u>

### 9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

# HIMMAT LIMITED

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 10. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	317,531	359,966
Social security costs	21,757	23,670
Other pension costs	6,514	8,033
	<u>345,802</u>	<u>391,669</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 £93,593 (2022: £85,196).

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

	31.3.23	31.3.22
	18	22
Direct charitable and administration	<u>18</u>	<u>22</u>

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

### 11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	15,137	89,640	104,777
<b>Charitable activities</b>			
Charitable Activities	408,410	-	408,410
Investment income	65	-	65
<b>Total</b>	<u>423,612</u>	<u>89,640</u>	<u>513,252</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	<u>546,358</u>	<u>33,263</u>	<u>579,621</u>
<b>NET INCOME/(EXPENDITURE)</b>	(122,746)	56,377	(66,369)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	423,941	50,189	474,130
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>301,195</u>	<u>106,566</u>	<u>407,761</u>

# HIMMAT LIMITED

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 12. TANGIBLE FIXED ASSETS

	Long leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>				
At 1 April 2022 and 31 March 2023	<u>99,317</u>	<u>25,630</u>	<u>77,200</u>	<u>202,147</u>
<b>DEPRECIATION</b>				
At 1 April 2022	28,873	18,816	67,191	114,880
Charge for year	<u>10,393</u>	<u>2,837</u>	<u>2,502</u>	<u>15,732</u>
At 31 March 2023	<u>39,266</u>	<u>21,653</u>	<u>69,693</u>	<u>130,612</u>
<b>NET BOOK VALUE</b>				
At 31 March 2023	<u>60,051</u>	<u>3,977</u>	<u>7,507</u>	<u>71,535</u>
At 31 March 2022	<u>70,444</u>	<u>6,814</u>	<u>10,009</u>	<u>87,267</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.

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

	31.3.23 £	31.3.22 £
Trade debtors	20,779	72,722
Prepayments and accrued income	<u>651</u>	<u>662</u>
	<u>21,430</u>	<u>73,384</u>

# HIMMAT LIMITED

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

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

	31.3.23	31.3.22
	£	£
Trade creditors	17,274	13,645
Accruals and deferred income	5,093	4,601
	<u>22,367</u>	<u>18,246</u>

### 15. LEASING AGREEMENTS

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

	31.3.23	31.3.22
	£	£
Within one year	16,201	18,223
Between one and five years	4	4
In more than five years	114	114
	<u>16,319</u>	<u>18,341</u>

### 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	31.3.23 Total funds	31.3.22 Total funds
	£	£	£	£
Fixed assets	33,893	37,642	71,535	87,267
Current assets	180,713	-	180,713	338,740
Current liabilities	(22,367)	-	(22,367)	(18,246)
	<u>192,239</u>	<u>37,642</u>	<u>229,881</u>	<u>407,761</u>

### 17. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	301,195	(108,956)	192,239
<b>Restricted funds</b>			
Community Foundation for Calderdale	62,651	(62,651)	-
Sport England (URN: 20014005775)	43,915	(6,273)	37,642
	<u>106,566</u>	<u>(68,924)</u>	<u>37,642</u>
<b>TOTAL FUNDS</b>	<u>407,761</u>	<u>(177,880)</u>	<u>229,881</u>

# HIMMAT LIMITED

## Notes to the Financial Statements - continued for the Year Ended 31 March 2023

### 17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	291,391	(400,347)	(108,956)
<b>Restricted funds</b>			
Community Foundation for Calderdale	69,199	(131,850)	(62,651)
Sport England (URN: 20014005775)	<u>1</u>	<u>(6,274)</u>	<u>(6,273)</u>
	69,200	(138,124)	(68,924)
<b>TOTAL FUNDS</b>	<u>360,591</u>	<u>(538,471)</u>	<u>(177,880)</u>

### Comparatives for 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)	<u>50,189</u>	<u>(6,274)</u>	<u>43,915</u>
	50,189	56,377	106,566
<b>TOTAL FUNDS</b>	<u>474,130</u>	<u>(66,369)</u>	<u>407,761</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	423,612	(546,358)	(122,746)
<b>Restricted funds</b>			
Community Foundation for Calderdale	89,640	(26,989)	62,651
Sport England (URN: 20014005775)	<u>-</u>	<u>(6,274)</u>	<u>(6,274)</u>
	89,640	(33,263)	56,377
<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 31 March 2023

### 17. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	423,941	(231,702)	192,239
<b>Restricted funds</b>			
Sport England (URN: 20014005775)	50,189	(12,547)	37,642
<b>TOTAL FUNDS</b>	<u>474,130</u>	<u>(244,249)</u>	<u>229,881</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	715,003	(946,705)	(231,702)
<b>Restricted funds</b>			
Community Foundation for Calderdale	158,839	(158,839)	-
Sport England (URN: 20014005775)	<u>1</u>	<u>(12,548)</u>	<u>(12,547)</u>
	158,840	(171,387)	(12,547)
<b>TOTAL FUNDS</b>	<u>873,843</u>	<u>(1,118,092)</u>	<u>(244,249)</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.

## **HIMMAT LIMITED**

### **Notes to the Financial Statements - continued for the Year Ended 31 March 2023**

#### **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.

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