

SAHIR HOUSE
COMPANY LIMITED BY GUARANTEE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Daley G Pearson A Bryant K Burgess L Metcalf S Turner L Brown P Childs	(Appointed 17 July 2019) (Appointed 17 July 2019)
Chief Executive	T Willow	(Appointed 14 May 2018)
Charity number	1077327	
Company number	03821749	
Registered office	2nd Floor 151 Dale Street Liverpool L2 2AH	
Independent examiner	BWM Castle Chambers 43 Castle Street Liverpool L2 9SH	
Bankers	Co-Operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP	

**SAHIR HOUSE
COMPANY LIMITED BY GUARANTEE
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SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2019

The trustees present their report and financial statements for the year ended 31 March 2019.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's memorandum and articles of association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The objectives of the charity are to promote good health and relieve sickness by the provision of care, support and practical assistance to people living with HIV, their partners, carers, dependants, children and friends, and to advance public education in the Merseyside area in all matters associated with the effects of HIV.

The charity provides services to people living with and affected by HIV in the furtherance of the aims of the charity by providing a range of support services.

Sahir House's strategic aims are set out below:

1. To address the changing needs of people living with or affected by HIV ("PLWAH");
2. To address the changing needs of PLWAH within the wider community;
3. To review and continuously improve the range and quality of services offered; and
4. To maximise and secure funding through a more diverse range of funding streams.

The charity is committed to providing a safe environment for people living with HIV, their families, carers and supporters. In considering the objectives and activities, the Trustees have considered Charity Commission guidance on Public Benefit to ensure that the Charity is meeting its Public Benefit requirements.

The wide range of services provided include:

- Support and information for HIV positive people seeking asylum
- Counselling and psychotherapy
- Training for health, social care and related professionals
- HIV prevention, education and awareness
- Information sessions for children, young people and the general public
- Peer support groups
- Drop-in and access to IT facilities
- Access to Community Nurse Health Sessions
- Advocacy and advice
- Volunteer support

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Achievements and performance

Building on last year's work, trustees are pleased to report that performance on the six themes from the organisation's strategy were on track. Key achievements by theme are listed below.

1) GOVERNANCE AND COMPLIANCE

Progress has been made across this theme, as Sahir House continue to measure their compliance with the Code of Governance for Charities, increasing scrutiny in key areas such as financial and risk management and developing plans that ensure that the organisation is financially strong and has a viable future.

Sahir House board and senior staff have made progress this year with a range of key strategic issues including:

- Succession planning (both board and senior management)
- Identifying barriers to growth and how they might be overcome
- Considering how to build capacity in key areas such as fundraising, bid-writing and financial management
- Planning new trustee recruitment and drafting relevant documents

The board continues to develop, reviewing of its own skills and capabilities and using recruitment to increase knowledge and skills in relevant business areas. Succession planning has ensured that the Chair, who stands down at the end of this financial year, is replaced by an existing trustee with a thorough knowledge of the organisation and a commitment to continual improvement.

2) FINANCIAL VIABILITY

Sahir House continues to ensure that it has a diverse portfolio of income streams, to deliver work areas identified by the organisational strategy.

A new Chief Executive was recruited during the year and has already made a positive impact on the business by strengthening and improving our approach to planning, financial and performance management and stakeholder agreement.

The Office Manager attained AAT qualification and this further strengthens the financial and accounting skills of the organisation. Working closely with the Treasurer and Chief Executive, the Office Manager has implemented improved financial and operating controls and procedures thereby increasing the Board's confidence in their overview and scrutiny of the organisation's financial position.

A new Finance sub-committee, chaired by the Treasurer, reporting into the Trustee Board was formed. This provides additional oversight and assurance to Trustees of the Organisation's financial position, planned resource allocation and actual use. The Finance sub-committee is also responsible for reviewing and recommending changes to the Organisation's accounting policies.

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

3) CAPABILITY AND SERVICE PLANNING

3a) Performance

Over the reporting year Sahir House has had significant impact on a range of beneficiaries:

- 250 people living with HIV were supported with a range of issues
- Nearly 8,000 interventions, including:
 - 3,000 one-to-one support / advocacy sessions
 - 900 session of counselling and psychotherapy
 - over 4,500 attendances for peer support, drop-in, social connections, access to IT
- 3,000 people received HIV information sessions, over half of which were young people in school/college
- 500 or more people received in depth training around HIV and stigma reduction

Outcomes for people living with HIV included:

- Access to secure housing
- Better understanding of HIV transmission, progression and management
- Help managing HIV better
- Improved mental health and wellbeing
- Increased capacity to manage personal relationships
- Strengthening family and social networks

Outcomes for training participants included:

- Increased confidence in talking about HIV testing with service users/others (99% of participants reported an increase)
- Improved ability to challenge HIV stigma (98% of participants reported an increase)
- Improved knowledge of HIV transmission, testing and services (99% of participants reported an increase)
- Increased confidence to talk about safer sex (100% of participants reported an increase)

Our training courses have outcomes well beyond the learning objectives required by funders. They provide a link to current and new partner organisations and play a key role in developing the organisation's networks further. In year training was delivered to organisations including:

- Hospital trusts
- Community health trusts
- Universities (including medical students)
- Housing providers (including hostels and registered social landlords)
- Social workers
- Drugs and alcohol services
- Refugee support organisations
- Schools and colleges
- Nursing and residential homes
- And a wide range of third sector providers

Progress towards outcomes are measured using a range tools and techniques pertinent to each user group and work area. This include nationally recognised standards such as the CORE outcomes tool used with counselling clients through to more specialist tools designed around HIV. During this reporting year, Sahir House has been working with an independent consultant, with funding secured the Social Investment Business as part of the Impact for Growth programme; this work is enabling the organisation to improve its systems and processes for assessing the impact of the support provided to service users, as well as work with local commissioners to streamline and standardise outcome and reporting measures.

Two non-HIV specific projects which are delivered to meet local needs continue to see increases in demand. The monthly Trans Health Merseyside support group continues to welcome new members, as does the Many Hands One Heart group (for LGBT refugees and asylum seekers). On-going funding is being sought for both of these initiatives, as both are in need of additional dedicated staff time to meet the needs of the growing numbers attending, to maintain the user-led nature of the groups and to facilitate their development.

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

The partnership with Macmillan Cancer Support to improve cancer services for LGBT+ people had a very successful pilot year and Macmillan have funded this work for a further year to at least March 2020.

3b) Partnership Working

Partnership working continues to be a central and invaluable component of Sahir House's delivery of services. While the sheer number of (formal and informal) partnership projects makes it impossible to record them all here, some highlights by work area include:

- **Events** – HIV, ageing and co morbidities (HAC) event with HIV community nursing team, Royal Liverpool & Broadgreen University Hospitals Trust (RLBUHT)
- **Welfare and benefits advice** – "trusted partner" agreement made with the Liverpool Citizens Advice, to enable quick referral for Sahir House service users to benefits advice in local community health settings
- **Community Clinical Support** – co facilitated by Sahir House and the Liverpool Specialist HIV Community Nurses
- **Prevention work** – "pop up" community-based rapid HIV testing clinics with Sexual Health Knowsley
- **Policy development and campaigning** – working with over 30 other HIV and sexual health charities as an active member of the National HIV Providers Forum
- **Specialist projects** – such as Trans Health Merseyside support group, working with In Trust Merseyside and Many Hands One Heart, working with the Armistead Centre and Merseycare.

The Board would like to thank all of the partners and supporters of Sahir House, including those above. A full list of acknowledgements is available in the Sahir House Annual Report available for download from our website: www.sahir.org.uk or in hard copy from our offices.

4) MARKETING AND FUNDRAISING

4a) Marketing

Three significant events were held this year, which generated considerable media interest:

HIV, ageing and co-morbidities (HAC) event with HIV community nursing team and Royal Liverpool & Broadgreen University Hospitals Trust. In response to UK demographics reports which identify an ageing population of people with HIV (PWH), a two-day patient centred event was planned and delivered with a broad aim of raising awareness of risk associated with co morbidity diagnosis. This event educated, supported and empowered PWH in relation to HIV, ageing and co-morbidities with a view to reducing risk, improving health and well-being and promoting collaborative working between primary, secondary health services, and voluntary agencies. In total 47 people living with HIV attended, with the evaluation clearly demonstrating an improvement in understanding and knowledge of the key topics covered.

UK AIDS Memorial Quilt Trail Liverpool. During World AIDS Day 2018 Sahir House hosted the UK AIDS Memorial Quilt Trail Liverpool which exhibited five of the UK AIDS Memorial Quilts in four Liverpool City Centre venues. The quilts helped people reconnect with those who created a panel and remember those who have been lost to HIV. The quilts remind us how far we have come in the fight against HIV – it no longer has to stop anyone living a long and healthy life – but there is still much to be done.

World AIDS Day Monologues. An event journeying through three decades of HIV campaigns and activism, remembering our loved ones lost to HIV, exploring what was written about HIV in those early days, nurses' stories and ultimately hearing about living with HIV during the last 30 years. The Monologues were written by Sahir House patrons Jonathan Harvey and Jonathan Larkin, HIV activists, specialist nurses and people living with HIV for over 30 years.

Social media plays an increasingly important role in the charity's communications and marketing activities; policies will be reviewed to ensure that they are current and in line with good practice.

4b) Fundraising

Sahir House continues to target bidding for funds to work streams identified in the strategy. A fundraising strategy has been developed to co-ordinate applications to charitable trusts during 2019-20.

Outside of charitable trust and contract income, we continue to make progress with our fundraising in very challenging times.

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

5) BUILDINGS AND ASSETS

Whilst current premises are not the cheapest available, they outscore alternatives in several areas, such as physical accessibility, central location and opportunities for networking (being in a building occupied by multiple charities). The new CEO will negotiate a longer lease at the current premises to secure savings and/or infrastructure improvements.

Following the review of IT infrastructure and the database last year, hardware and software has been upgraded, including a new server. These upgrades to hardware and software were partly funded by the GSK IMPACT Award that was received in 2017.

A new database, CIVI CRM, has been introduced and work continues to ensure that it meets the organisation's current and future needs. Work on a performance management framework is planned for 2019 and this will integrate with the new database to provide effective tools to manage data and demonstrate the impact of Sahir House's work.

6) OUR PEOPLE

6a) Service users

Our service user satisfaction continues to show increasingly engaged and satisfied service users. Some headline figures from this year's survey:

- 86% agreed Sahir House support had made them more knowledgeable about HIV, its transmission and the medication available
- 86% agreed Sahir House support had made them more knowledgeable about HIV and other health conditions
- 91% agreed Sahir House support had given them relevant information that has enabled better decisions to be made about the issues affecting them
- 91% agreed Sahir House support made them better able to cope with their issues
- 91% agreed that overall wellbeing has improved or been maintained
- 74% agreed Sahir House support had given them the opportunity to meet others in their community

We use a range of methods to solicit service user feedback, these include: bi-monthly service user forums; quarterly one-to-one meetings with caseworker; online feedback; anonymised suggestion box; reporting via peer mentors, and review meetings in each of the peer support groups (women's group, gay men's group etc).

6b) Volunteers

Volunteers continue to make a significant impact across all Sahir House functions. Monthly volunteer meetings now feature a range of expert, outside speakers from diverse fields such as equality, hate crime, aging, medical updates and so on.

6c) Staff

Three new staff members joined during the year: the CEO, Monitoring & Database Worker and a Macmillan project co-ordinator. We retained Office of the Immigration Services Commissioner (OISC) accreditation to offer Level 1 immigration advice to people seeking asylum in the UK; two staff are working towards qualifications which will enable us to offer Level 2 asylum advice in addition to the Level 1 immigration advice. This fits with the changing demographics of those using Sahir House's services and helps meet an identified gap in the provision of such advice in the area.

We maintained our Investors in People Gold status and ISO 9001 certification in 2018-19.

6d) Students and research placements

Sahir House continues to provide a significant number of research and placement opportunities. During the reporting year we successfully supervised three social work students and provided research placements for two undergraduates from other disciplines through the University of Liverpool's Interchange programme.

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Financial review

Incoming resources for the year totalled £555,845 (2018 - £586,301) of which £320,358 (2018 - £196,754) related to funding for projects upon which restrictions are placed.

Income has been received from local authorities and clinical commissioning groups. The charity has also received income raised by grants and donations from involvement in other public fund raising initiatives that promote awareness of the charity's objectives.

The expenditure by the charity incurred in accordance with its aims amounted to £537,230 (2018 - £526,178).

Reserves policy and designated funds

The Trustees aim to maintain three months' general operating costs in reserves. This is designed to provide a cushion against changing circumstances and, in the worst case, allow an orderly cessation of services - this figure would amount to approximately £130,000. Total unrestricted funds at 31 March 2019 stood at £276,597 (2018 - £274,805) of which current free reserve level is £185,206 (2018 - £154,805).

In order to fulfil their legal duties under the Charities Act the trustees are required to maintain a level of reserves sufficient for redundancy and winding up costs of the charity. The designated fund for this is currently £90,000.

Risk policy

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The new weighted risk assessment system is working well and risk is discussed at Trustee Board meetings.

A register of risks is maintained and reviewed regularly by the Trustees and is stored centrally.

The following risks have been identified as the most significant for the charity:

- Financial sustainability; recognising that maintaining income levels is essential to the charity's financial sustainability. The charity continues to monitor the risks associated with fraud or major error and other risks associated with its diverse voluntary income streams.
- Reputation and brand; the charity monitors the risks associated with all aspects of reputation and has put in place strategies to reach and engage with beneficiaries and other organisations.
- Recruitment and retention of staff: the charity aims to be an organisation where staff are supported and developed and where employees have a sense of fulfilment. During the year all managers participated in a bespoke management development programme to extend their skills.
- Technological risks; the charity monitors and reviews its Information Governance and risks around any potential data breach.
- General Data Protection Regulations: the charity has reviewed and implemented procedures and policies in line with the GDPR standards and requirements.

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Future plans

We will continue to identify new projects and programmes to fulfil the outcomes identified in the strategy to 2020. In particular over the coming year work will be focused on the following areas:

- Continuing national partnership work, particularly around policy development and campaigning
- Identify funding for key project areas including (but not limited to):
 - Meeting the ever increasing demands of the LGBT asylum project (Many Hands One Heart)
 - Increasing capacity to support people living with HIV and in the UK asylum system
 - Sustaining the work of the Trans Health Merseyside Project
 - Developing new ways to engage minority / marginalised groups with point of care HIV testing
 - Establishing an outcomes framework to demonstrate the impact of Sahir House's work
 - Building on the pilot partnership project with Macmillan Cancer Support to improve LGBT+ people's experience of cancer services.

Structure, governance and management

The company was established under a Memorandum of Association which established the objects and powers of the company and is governed by its Articles of Association.

The members of the company's Board of Trustees are also its Directors where noted below. Members are elected by Annual General Meetings of the members of the charitable company, with casual vacancies being filled, as required, by the Board of Trustees in accordance with the company's Articles of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

E Wright	(Resigned 20 April 2018)
B Heath	(Resigned 26 September 2018)
M Daley	
G Pearson	
I Jago	(Resigned 26 September 2018)
S Harrison	(Resigned 1 May 2018)
A Bryant	
K Burgess	
D Melling	(Resigned 23 August 2018)
L Metcalf	
S Turner	
L Brown	(Appointed 17 July 2019)
P Childs	(Appointed 17 July 2019)

The charity is managed and governed by the Board of Trustees consisting of the Chair, Vice Chair and Treasurer together with other trustees.

Full membership of the charity is drawn from active volunteers serving a function within the aims of the charity who have successfully completed the recruitment, training and induction process; and adults utilising any of the direct services of the charity.

Trustees meet at least four times per year (and usually bi-monthly) and take full responsibility for all major decisions made by the charity. Responsibility is delegated to staff within agreed and minuted parameters.

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

Senior management pay is benchmarked against other organisations based on a number of factors including:

- Management role
- Levels of responsibility (financial, safeguarding etc)
- Turnover
- Geographical location
- Operational subsector

A range of sources for comparators is sought and of particular use is the Association of Chief Executives of Voluntary Organisations (ACEVO) annual senior pay survey.

Employee involvement

Applications for employment by disabled persons are always fully considered, bearing in mind the aptitudes of the applicant concerned. In the event of members of staff becoming disabled, every effort is made to ensure that their employment within the charity continues and that the appropriate training is arranged. It is the policy of the charity that the training, career development and promotion of disabled persons should, as far as possible, be identical to that of other employees.

Disabled persons

The charity's policy is to consult and discuss with employees, through unions, staff councils and at meetings, matters likely to affect employees' interests.

Information of matters of concern to employees is given through information bulletins and reports which seek to achieve a common awareness on the part of all employees of the financial and economic factors affecting the group's performance.

Auditor

The reappointment of the auditors will be carried out in line with companies' law, charitable law and the organisation's governing documents.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

The trustees' report was approved by the Board of Trustees.

.....
G Pearson

Trustee

Dated:

**SAHIR HOUSE
COMPANY LIMITED BY GUARANTEE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF SAHIR HOUSE**

I report to the trustees on my examination of the financial statements of Sahir House (the charity) for the year ended 31 March 2019.

Responsibilities and basis of report

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

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

BWM

Castle Chambers
43 Castle Street
Liverpool
L2 9SH

Dated:

SAHIR HOUSE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2019

Current financial year

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £	Total 2018 £
<u>Income from:</u>					
Donations and legacies	3	18,610	-	18,610	40,877
Charitable activities	4	216,177	320,358	536,535	544,621
Investments	5	700	-	700	803
Total income		<u>235,487</u>	<u>320,358</u>	<u>555,845</u>	<u>586,301</u>
<u>Expenditure on:</u>					
Raising funds	6	1,839	-	1,839	438
Charitable activities	7	231,856	303,535	535,391	525,740
Total resources expended		<u>233,695</u>	<u>303,535</u>	<u>537,230</u>	<u>526,178</u>
Net income for the year/ Net movement in funds		1,792	16,823	18,615	60,123
Fund balances at 1 April 2018		<u>274,805</u>	<u>3,309</u>	<u>278,114</u>	<u>217,991</u>
Fund balances at 31 March 2019		<u><u>276,597</u></u>	<u><u>20,132</u></u>	<u><u>296,729</u></u>	<u><u>278,114</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SAHIR HOUSE**COMPANY LIMITED BY GUARANTEE****STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)****INCLUDING INCOME AND EXPENDITURE ACCOUNT****FOR THE YEAR ENDED 31 MARCH 2019****Prior financial year**

		Unrestricted funds 2018 £	Restricted funds 2018 £	Total 2018 £
	Notes			
<u>Income from:</u>				
Donations and legacies	3	38,369	2,508	40,877
Charitable activities	4	350,375	194,246	544,621
Investments	5	803	-	803
		<hr/>	<hr/>	<hr/>
Total income		389,547	196,754	586,301
		<hr/>	<hr/>	<hr/>
<u>Expenditure on:</u>				
Raising funds	6	438	-	438
		<hr/>	<hr/>	<hr/>
Charitable activities	7	318,547	207,193	525,740
		<hr/>	<hr/>	<hr/>
Total resources expended		318,985	207,193	526,178
		<hr/>	<hr/>	<hr/>
Gross transfers between funds	12	(5,703)	5,703	-
Net income for the year/ Net movement in funds		64,859	(4,736)	60,123
Fund balances at 1 April 2018		209,946	8,045	217,991
		<hr/>	<hr/>	<hr/>
Fund balances at 31 March 2019		274,805	3,309	278,114
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

SAHIR HOUSE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET

AS AT 31 MARCH 2019

	Notes	2019		2018	
		£	£	£	£
Fixed assets					
Intangible assets	13		14,057		-
Tangible assets	14		12,930		3,380
			<u>26,987</u>		<u>3,380</u>
Current assets					
Stocks	16	300		300	
Debtors	17	60,965		59,557	
Cash at bank and in hand		220,489		219,573	
			<u>281,754</u>	<u>279,430</u>	
Creditors: amounts falling due within one year	18	(12,012)		(4,696)	
Net current assets			<u>269,742</u>	<u>274,734</u>	
Total assets less current liabilities			<u><u>296,729</u></u>	<u><u>278,114</u></u>	
Income funds					
Restricted funds	19		20,132		3,309
<u>Unrestricted funds</u>					
Designated funds	20	91,391		120,000	
General unrestricted funds		185,206		154,805	
			<u>276,597</u>	<u>274,805</u>	
			<u><u>296,729</u></u>	<u><u>278,114</u></u>	

**SAHIR HOUSE
COMPANY LIMITED BY GUARANTEE
BALANCE SHEET (CONTINUED)**

AS AT 31 MARCH 2019

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2019. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

The financial statements were approved by the Trustees on

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G Pearson

Trustee

Company Registration No. 03821749

SAHIR HOUSE
COMPANY LIMITED BY GUARANTEE
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2019

	Notes	2019 £	£	2018 £	£
Cash flows from operating activities					
Cash generated from operations	24		27,415		27,567
Investing activities					
Purchase of intangible assets		(15,097)		-	
Purchase of tangible fixed assets		(12,102)		(1,724)	
Interest received		700		803	
Net cash used in investing activities			(26,499)		(921)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			916		26,646
Cash and cash equivalents at beginning of year			219,573		192,927
Cash and cash equivalents at end of year			220,489		219,573

SAHIR HOUSE
COMPANY LIMITED BY GUARANTEE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

Charity information

Sahir House is a private company limited by guarantee incorporated in England and Wales. The registered office is 2nd Floor, 151 Dale Street, Liverpool, L2 2AH.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

1.3 Charitable funds

Funds held by the charity are:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees, with due regard to the reserves policy as described in the Trustees' Report.

Designated funds - these are funds set aside by the trustees out of unrestricted general funds for specific future purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

1.4 Income

All income is included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income from donations and grants, including capital grants, is included in income when these are receivable, except as follows:

- When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included until the preconditions for use have been met.

Income is deferred only when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to preconditions regarding entitlement, this income is included as restricted funds when receivable.

Other grants, which have particular service requirements and which are provided in accordance with a contract or service level agreement are included in the Statement of Financial Activities under the heading Charitable Activities.

Interest is included when receivable by the charity.

1.5 Expenditure

Expenditure reflects all amounts paid and accrued during the year. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the Statement of Financial Activities (SOFA) on a basis designed to reflect the use of the resource.

Raising funds

These comprise costs involved in generating voluntary income from donations and also fundraising costs

Charitable expenditure

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Support costs are allocated across the activities on the basis of expenditure incurred for each of the activities.

Governance costs

These represent costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

1.7 Tangible fixed assets

Tangible fixed assets are measured at cost, net of depreciation and any impairment losses.

Capital expenditure of £250 and above is treated as a fixed asset.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Plant and machinery	20% per annum on a straight line basis
Fixtures, fittings & equipment	20% per annum on a straight line basis
Computers	20% per annum on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stock is valued at the lower of cost and net realisable value after making allowance for obsolete and slow moving items.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

3 Donations and legacies

	Unrestricted funds & Total	Unrestricted funds	Restricted funds	Total
	2019	2018	2018	2018
	£	£	£	£
Donations and gifts	17,720	8,369	2,508	10,877
Grants receivable	890	30,000	-	30,000
	<u>18,610</u>	<u>38,369</u>	<u>2,508</u>	<u>40,877</u>
	<u><u>18,610</u></u>	<u><u>38,369</u></u>	<u><u>2,508</u></u>	<u><u>40,877</u></u>

SAHIR HOUSE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2019****4 Charitable activities**

	2019	2018
	£	£
Services provided under contract	299,195	335,742
Sales of services	12,531	17,485
Performance related grants	224,809	191,394
	<u>536,535</u>	<u>544,621</u>
Analysis by fund		
Unrestricted funds	216,177	
Restricted funds	320,358	
	<u>536,535</u>	
For the year ended 31 March 2018		
Unrestricted funds		350,375
Restricted funds		194,246
		<u>544,621</u>
Performance related grants		
Reaching Communities 3	94,957	92,007
Reaching Communities 2	21,654	41,872
Awards for All	9,880	-
John Moores Foundation	-	10,015
In Trust Merseyside	-	32,500
M.A.C Aids Fund	6,000	15,000
Macmillan	37,041	-
GSK Impact Award	49,869	-
Other	5,408	-
	<u>224,809</u>	<u>191,394</u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2019	2018
	£	£
Interest receivable	700	803
	<u>700</u>	<u>803</u>

SAHIR HOUSE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2019****6 Raising funds**

	Unrestricted funds	Unrestricted funds
	2019	2018
	£	£
<u>Fundraising and publicity</u>		
Support costs	-	54
	<hr/>	<hr/>
<u>Trading costs</u>		
Other trading activities	1,839	326
Support costs	-	58
	<hr/>	<hr/>
Trading costs	1,839	384
	<hr/>	<hr/>
	<u>1,839</u>	<u>438</u>

All fundraising and trading income relates solely to unrestricted funds.

7 Charitable activities

	2019	2018
	£	£
Staff costs	392,538	378,884
Office and administration	132,559	139,589
	<hr/>	<hr/>
	525,097	518,473
	<hr/>	<hr/>
Share of support costs (see note 8)	3,592	1,135
Share of governance costs (see note 8)	6,702	6,132
	<hr/>	<hr/>
	535,391	525,740
	<hr/>	<hr/>
Analysis by fund		
Unrestricted funds	231,856	
Restricted funds	303,535	
	<hr/>	
	535,391	
	<hr/>	
For the year ended 31 March 2018		
Unrestricted funds		318,547
Restricted funds		207,193
		<hr/>
		525,740
		<hr/>

SAHIR HOUSE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2019****8 Support costs**

	Support costs	Governance costs	2019	Support costs	Governance costs	2018
	£	£	£	£	£	£
Depreciation	3,592	-	3,592	1,247	-	1,247
Independent examination	-	1,080	1,080	-	1,695	1,695
Accountancy	-	5,622	5,622	-	4,437	4,437
	<u>3,592</u>	<u>6,702</u>	<u>10,294</u>	<u>1,247</u>	<u>6,132</u>	<u>7,379</u>
Analysed between						
Fundraising	-	-	-	54	-	54
Trading	-	-	-	58	-	58
Charitable activities	3,592	6,702	10,294	1,135	6,132	7,267
	<u>3,592</u>	<u>6,702</u>	<u>10,294</u>	<u>1,247</u>	<u>6,132</u>	<u>7,379</u>

Support costs split by funding activities.

Governance costs includes payments to the reporting accountants of £1,080 for the independent examination(2018- £1,695 for audit fees).

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year. One trustee was reimbursed expenses during the year, amounting to £344 (2018 - Three trustees reimbursed £746) relating solely to travel expenditure.

SAHIR HOUSE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2019****10 Employees****Number of employees**

The average monthly number of employees during the year was:

	2019	2018
	Number	Number
Project workers	14	14
Administration	3	3
	<u>17</u>	<u>17</u>

Employment costs

	2019	2018
	£	£
Wages and salaries	360,006	346,454
Social security costs	26,708	26,559
Other pension costs	5,824	5,871
	<u>392,538</u>	<u>378,884</u>

There were no employees whose annual remuneration was £60,000 or more.

11 Remuneration of key management personnel

The remuneration of key management personnel is as follows.

	2019	2018
	£	£
Aggregate compensation	<u>48,249</u>	<u>51,085</u>

12 Transfers

Transfers between funds in the prior period related to overspends on restricted fund projects. The transfers from the unrestricted funds were recouped in the following year through continued funding.

SAHIR HOUSE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2019****13 Intangible fixed assets**

	Software £
Cost	
At 1 April 2018	-
Additions	15,097
	<u>15,097</u>
At 31 March 2019	15,097
	<u>15,097</u>
Amortisation and impairment	
At 1 April 2018	-
Amortisation charged for the year	1,040
	<u>1,040</u>
At 31 March 2019	1,040
	<u>1,040</u>
Carrying amount	
At 31 March 2019	14,057
	<u>14,057</u>
At 31 March 2018	-
	<u>-</u>

14 Tangible fixed assets

	Plant and machinery £	Fixtures, fittings & equipment £	Computers £	Total £
Cost				
At 1 April 2018	730	674	12,338	13,742
Additions	-	-	12,101	12,101
	<u>730</u>	<u>674</u>	<u>12,338</u>	<u>13,742</u>
At 31 March 2019	730	674	24,439	25,843
	<u>730</u>	<u>674</u>	<u>24,439</u>	<u>25,843</u>
Depreciation and impairment				
At 1 April 2018	297	674	9,390	10,361
Depreciation charged in the year	139	-	2,413	2,552
	<u>436</u>	<u>674</u>	<u>11,803</u>	<u>12,913</u>
At 31 March 2019	436	674	11,803	12,913
	<u>436</u>	<u>674</u>	<u>11,803</u>	<u>12,913</u>
Carrying amount				
At 31 March 2019	294	-	12,636	12,930
	<u>294</u>	<u>-</u>	<u>12,636</u>	<u>12,930</u>
At 31 March 2018	433	-	2,947	3,380
	<u>433</u>	<u>-</u>	<u>2,947</u>	<u>3,380</u>

SAHIR HOUSE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2019**

15	Financial instruments	2019	2018
		£	£
	Carrying amount of financial assets		
	Debt instruments measured at amortised cost	287,465	271,259
		<u> </u>	<u> </u>
	Carrying amount of financial liabilities		
	Measured at amortised cost	5,994	4,678
		<u> </u>	<u> </u>
16	Stocks	2019	2018
		£	£
	Goods for resale	300	300
		<u> </u>	<u> </u>
17	Debtors	2019	2018
		£	£
	Amounts falling due within one year:		
	Trade debtors	31,729	29,483
	Other debtors	21,190	22,203
	Prepayments and accrued income	8,046	7,871
		<u> </u>	<u> </u>
		60,965	59,557
		<u> </u>	<u> </u>
18	Creditors: amounts falling due within one year	2019	2018
		£	£
	Other taxation and social security	18	18
	Trade creditors	-	953
	Other creditors	72	72
	Accruals and deferred income	11,922	3,653
		<u> </u>	<u> </u>
		12,012	4,696
		<u> </u>	<u> </u>

SAHIR HOUSE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2019****19 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds			
	Balance at 1 April 2017 £	Incoming resources £	Resources expended £	Transfers £	Balance at 1 April 2018 £	Incoming resources £	Resources expended £	Balance at 31 March 2019 £
John Moores Foundation	-	10,015	(10,269)	254	-	-	-	-
Reaching Communities 2	-	41,872	(43,650)	1,778	-	21,689	(20,093)	1,596
Reaching Communities 3	55	92,007	(88,798)	-	3,264	94,957	(94,684)	3,537
In Trust Merseyside	-	32,500	(35,440)	2,940	-	-	-	-
M.A.C. Aids Fund	-	15,000	(15,453)	453	-	6,000	(6,000)	-
Theatre MAD, Make a Difference Trust	7,990	-	(7,945)	-	45	-	-	45
LCVS Community Impact Fund	-	-	-	-	-	2,758	-	2,758
Talisman Charitable Trust	-	2,508	(2,786)	278	-	-	-	-
Gilead Sciences Limited	-	2,425	(2,425)	-	-	-	-	-
Four Health Communication	-	428	(428)	-	-	-	-	-
Awards for All	-	-	-	-	-	9,880	(9,880)	-
Eleanor Rathbone	-	-	-	-	-	2,000	(2,000)	-
Impact Growth Award	-	-	-	-	-	49,869	(42,077)	7,792
Macmillan	-	-	-	-	-	37,191	(32,842)	4,349
Vicars Relief Fund	-	-	-	-	-	350	(350)	-
Friends of the Elderly	-	-	-	-	-	300	(300)	-
Wirral HIV Prevention	-	-	-	-	-	95,364	(95,309)	55
	<u>8,045</u>	<u>196,755</u>	<u>(207,194)</u>	<u>5,703</u>	<u>3,309</u>	<u>320,358</u>	<u>(303,535)</u>	<u>20,132</u>

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

19 Restricted funds

(Continued)

Reaching Communities 2 provided grants in respect of the Working Together project which provided people living with or affected by HIV with new skills and self-knowledge to enable them to choose, plan and apply for educational training and employment opportunities. After 5 successful years, the project ended in September 2018.

In April 2015 we began a new Reaching Communities funded outreach programme Sahir Outreach Support (SOS) phase 3. This built on learning from our original successful outreach programme. As such it will allow us to support people living with HIV who find it difficult to engage with services due to a range of issues including mobility, mental health and caring responsibilities. The programme will also allow us to recruit and train more volunteers from excluded communities.

M.A.C Aids Fund supports adult refugees and asylum seekers living with HIV to overcome the extreme marginalising effects of destitution by addressing the direct impact of destitution and sourcing assistance with basic needs, empowering individuals to understand their rights within the UK asylum process, help with immigration claims and access to appropriate support, build individual support networks and ensure progress is made toward better community integration

The Eleanor Rathbone Foundation supports charities and charitable projects focused on Merseyside. The foundation has enabled Sahir House Asylum, Immigration and Destitution Team to provide extra capacity to support women seeking asylum and refugees.

The Impact for Growth Management programme is a project which aims to create an outcomes framework that is co-designed with people living with HIV and agreed by all commissioners; a CRM system that enables improved performance management together with clear inclusion and exclusion criteria, all of which enables us to make more informed decisions about future service delivery and diversification.

The Macmillan LGBT Cancer Project is a joint partnership between Sahir House and Macmillan which works with lesbian, gay, bisexual and trans (LGBT) people affected by cancer, their families, supporters, carers and clinicians. They will ensure the needs of LGBT are acknowledged and addressed in provision of services, information and support across the Liverpool City Region. The project is now in its second year after a successful first year pilot.

The Wirral HIV Prevention project known as W-SPOT, offers HIV (Fastest) Point Of Care Testing for people at risk of HIV with instant results, providing support, advice, counselling and onward referral if required. W-SPOT delivers a condom distribution scheme that provides people at risk of HIV with free and easy access to condoms and lubricant. The outreach team work in public sex environments (PSE) and saunas for gay and bisexual men across the Wirral giving information and advice on sexual health and HIV testing.

The LCVS Community Impact Fund has enabled Sahir House to provide training for staff on Universal Credit. This benefit is having a devastating effect on our service users and the training has helped staff to understand the system and provide one to one sessions to help people navigate what is needed to initially set up a claim and then manage the online journals that service users need to regularly complete to ensure their benefits continue. In particular, this has been most useful with those who do not have English as a first language or have difficulty with access to a computer or other device.

Friends of the Elderly is an organisation that makes small grants available to anyone over the state pension age and who isn't in a care home, that gives them support for items that will make their lives more comfortable. It can be used to purchase items without restrictions but the amount only goes up to £400.

The Vicars Relief Fund is a charity that prevents homelessness and helps people to access accommodation. Sahir House has applied on behalf of service users who in some cases have no money for a deposit or do not have the correct ID to access accommodation. The charity will also pay for a passport or provisional license.

SAHIR HOUSE

COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2019

19 Restricted funds

(Continued)

SAHIR HOUSE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2019****20 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds					Balance at 31 March 2019 £
	Balance at 1 April 2017 £	Incoming resources £	Transfers £	Balance at 1 April 2018 £	Resources expended £	
Redundancy fund	80,000	-	10,000	90,000	-	90,000
GSK Impact	-	30,000	-	30,000	(28,609)	1,391
	<u>80,000</u>	<u>30,000</u>	<u>10,000</u>	<u>120,000</u>	<u>(28,609)</u>	<u>91,391</u>

In order to fulfil their legal duties under the Charities Act the trustees are required to maintain a level of reserves sufficient for redundancy and winding up costs of the charity. This is currently around £90,000.

The GSK funding has been allocated to cover the cost to replace our IT infrastructure which includes new hardware and a new CRM software system. Resources expended relates to purchase of the new equipment and CRM equipment as well as the cost of licences for the new IT equipment which have been charged to the Statement of Financial Activities.

21 Company limited by guarantee

Sahir House is incorporated under the Companies Act as a company limited by guarantee. The liability of the members is limited to £1.

SAHIR HOUSE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2019****22 Analysis of net assets between funds**

	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total	Unrestricted funds	Unrestricted designated funds	Restricted funds	Total
	2019	2019	2019	2019	2018	2018	2018	2018
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2019 are represented by:								
Intangible fixed assets	14,057	-	-	14,057	-	-	-	-
Tangible assets	12,930	-	-	12,930	3,380	-	-	3,380
Current assets/(liabilities)	157,679	91,931	20,132	269,742	151,425	120,000	3,309	274,734
	<u>184,666</u>	<u>91,931</u>	<u>20,132</u>	<u>296,729</u>	<u>154,805</u>	<u>120,000</u>	<u>3,309</u>	<u>278,114</u>

SAHIR HOUSE**COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2019****23 Operating lease commitments**

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2019	2018
	£	£
Within one year	2,971	2,971
Between two and five years	7,428	10,399
	<u>10,399</u>	<u>13,370</u>
	<u><u>10,399</u></u>	<u><u>13,370</u></u>

24 Cash generated from operations

	2019	2018
	£	£
Surplus for the year	18,615	60,123
Adjustments for:		
Investment income recognised in statement of financial activities	(700)	(803)
Depreciation and impairment of tangible fixed assets	3,592	1,247
Movements in working capital:		
(Increase) in debtors	(1,408)	(25,399)
Increase/(decrease) in creditors	1,316	(7,601)
Increase in deferred income	6,000	-
	<u>27,415</u>	<u>27,567</u>
Cash generated from operations	<u><u>27,415</u></u>	<u><u>27,567</u></u>

25 Contingent asset

The charity has two thirds ownership in land with a property which was gifted a number of years ago. The land and property have not been included in the accounts as an asset as there is a lifetime tenant and it does not currently provide any economic benefit to the charity on an on-going basis.