



Panahghar/Panahghar Safehouse

Annual Report 2020 - 2021

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CHAIR AND INTERIM CEO's REPORT

Domestic Violence continues to see challenges and changes in 2020-2021 both nationally and locally at legislature, strategic and service level.

We have come through very tough times with Covid-19 and present our 2020-2021 Annual Report on behalf of the Management Committee and Board.

We have made some major changes within the organisation due to Covid-19. These were;

- implementation of our new case management system – Synthesis delivered by Lamplight,
- our new website was launched this year
- our new IT systems and equipment were implemented by Harry Shaw Business Computers.

We continue providing Community services in Coventry which have been funded by Coventry City Council, and refuge and community services in Leicester/Leicestershire which has been funded by Leicestershire County Council – Ministry of Housing, Communities and Local Government (MHCLG), which funded the HOPE Project in partnership with other local agencies within Leicester/Leicestershire. We also have been providing a male IDVA service to Solihull Council.

West Midlands Police and Crimes Commissioner's Office (WMPCC) have continued to fund our West Midlands Forced Marriage and Honour Based Abuse 24/7 helpline which we run in partnership with Roshni.

WMPCC have also been funding our Forced Marriage Honour Based Abuse community service – opening doors.

The Lloyd's Foundation have continued to fund us again this year.

During this pandemic year we were able to secure further funding from the MHCLG in the West Midlands in partnership with a number of other organisations. We also secured MHCLG funding in the East Midlands where we were able to set up a new 9 bedded refuge service.

We were able to secure extra Covid funding from Ministry of Justice (Moj) through WMPCC and East Midlands Police Commissioner's Office.

We also received very much needed funds from other charitable organisations. These include;

- ROSA
- Smallwood Trust
- Indigo
- Women's Aid (Comic Relief Funding)

During this period these funds were crucial and covered staffing roles and also the Indigo Trust funding helped us to fund 'No Recourse to Public Funds' cases and those that were destitute.

The National Lottery fund was detrimental during this year as this enabled us to purchase and change our IT system and system provider within Panahghar. We were able to change all our IT systems i.e. emails and security etc and purchase new laptops for all staff to enable them to work efficiently from home. This fund also covered some costs for Panahghar's 24/7 helpline.

We continue to work collaboratively with other service providers within the cities and have good working relationships, for example; Police, Social Care, MARACS, Health Service, other voluntary organisations within the cities, Local & National Organisations. We are activists in promoting BAME women's support and services within the wider regional and national platforms. We pride ourselves in being leading practitioners in the field and always endeavour to represent BAME women and their concerns. We have seen a rise in our referrals over the year and this highlights the importance of specialised BAME organisations like ourselves. We would like to recognise the extra help and support from Imkaan, which has been detrimental in advocating to government on our behalf and supporting our staff team.

We would like to thank all our partners across the regions in supporting us during this difficult year, collectively our services have supported many high risk vulnerable women and their children in accommodation and community services to access support.

Our staff team have been absolutely outstanding in adapting to the new way of working around Covid, where they have had to learn new ways of working, with laptops and working from home. They have still been providing a high quality service and have been more than accommodating in adapting to help and support the service users coming to us. We would like to acknowledge their hard work and commitment and thank them for their continued work and dedication.

At the end of March 2021, we saw the Covid-19 pandemic is still continuing and we feel that this is going to be the new way of life going forward. We have had to adapt very quickly under pressured circumstances, to review our safety procedures and emergency responses for staff and service users. This was to ensure minimal disruption yet optimal care. It will be a challenge that will need constant review as the pandemic consequences unfold.

Finally, many thanks to our fellow Committee and Board Members for their hard work, support and dedicated commitment as always.

Samia Laats
Chair

Sandra Manak
Interim Chief Executive Officer

TREASURER'S REPORT

The Accounts have been audited and presented by Armstrongs – Chartered Accountants & Statutory Auditors.

This year our income was £1,327,090 and our expenditure has been £1,00,600. We are pleased to inform that we made a surplus of £326,490 during this financial year 2020 - 2021.

Many Thanks to all staff at Panahghar for working hard and collaboratively. Due to Covid-19 we have received extra funding to enhance our services and this has really helped to support our staff and services. We have had successful funding bids, where we have carefully monitored expenditure, to make further savings wherever possible. We have been optimising Housing Benefit payments and adopted a good reserves policy.

The occupancy level for 2020-2021 has been at 96% around the same as last year (2019 – 2020 – 95%) early indications show that in the struggle to maximise income due to cuts that more and more accommodation providers are holding on to referrals rather than signposting on.

We were able to secure funding from the following funders for this year;

Coventry City Council	MHCLG	Leicestershire County Council
OPCC Leicester	WMPC	Leicester City Council
National Lottery Fund	ROSA Fund	Women's Aid (Comic Relief)
Smallwood Trust	Lloyd's Foundation	Indigo Trust

Panahghar's commitment to quality and the environment are borne out in the certification achieved for ISO 9001 and ISO 14001. We successfully passed our audit for re-certification in January 2020 for the year ahead. In January 2021, we successfully passed our ISO 9001 and ISO 14001.

During this year we attained our Imkaan Accredited Quality Standards 2020 which has been hard work and a great achievement.

We would like to thank service users, staff and their families and all those who have donated anonymously who have donated to Panahghar throughout the year.

We would also like to thank the following people/organisations for helping us with donations during the year;

West Midlands Police Coventry	Red Cross	Tesco FareShare
Buddy Bag Foundation	Human Aid	Midland Langar Seva Society
Morrisons Foundation	Langar Aid	Christian Church Donations
Enterprise Rent a Car	Food Bank	Active Wellbeing Society
Midland Kshatri Taank	Peepul Centre	Peace Centre
Zakat Foundation	Baby Basics	Salvation Army
Mezmin Malida Charity	F Sheil	A Reed

M Desai

A Patel

Personally, I would also like to thank professionals and agencies that work with us on a continued basis to ensure the smooth running of our services.

Finally, I would like to thank our Finance Officer, all staff at Panahghar, the Management Committee and Board for their support.

Amerdip Samra
Treasure

PANAHGHAR SERVICES

Panahghar is a specialist BAME by and for service and a charitable organisation within a framework that acknowledges the gendered nature of domestic abuse. We aim to address issues of violence against women and their children, which are embedded in the historical and cultural inequalities of the status of women in society. Panahghar, promotes equality and diversity, accepting and respecting people from different backgrounds.

We believe that no one should live a life of violence and abuse. We support women and children to escape from violence and rebuild their lives and overcome different forms of abuse, such as honour based abuse, forced marriage, modern slavery and female genital mutilation. Our specialist services include providing women a safe and confidential place, offering emotional and practical support such as advocating on their behalf to agencies. Included within our practical work is a commitment to empower victims to explore and understand their experiences and the effects of domestic abuse on them and their children, with a perspective of building their resilience, confidence and self-esteem. Our support is mainly for women and children, but we do also provide separate male victims support service. Panahghar prides itself with a friendly, compassionate, culturally diverse team of hard working and dedicated staff that speak different languages. During this year, our staff have spoken 28 different languages and dialects.

Panahghar provides:

Safe & Talk
Helpline
Coventry

Panahghar
24/7 Helpline

West
Midlands FM
& HBA
Helpline

IDVA Service

Accommodati
on Coventry,
Leicester &
Leicestershire
48 bed

Specialist FM
& HBA
Service

Panahghar
Counselling
Service

Family
Support Work

STATISTICS

Panahghar (April 2020 – March 2021)

Referral Figures

Total number of referrals into Panahghar – 649
Number of referrals in West Midlands – 368
Number of referrals in East Midlands – 281
Number of HBA/FM/FGM cases - 327

Language Support

Number of SU's needing language support
– 388
Number of languages we cover – 28

Helpline Figures

Number of Panahghar
Helpline calls received – 16,321

Refuge Figures

Number of women supported in Refuge -
105
Number of children supported in refuge –

NRPF

Number of NRPF women supported - 142

ACKNOWLEDGEMENTS

We are all so passionate about the work we do, the biggest reward being that we provide support to allow someone to live free from violence. Panahghar aims to provide access to support and services that provide a holistic service to BAME victims, raising their aspirations, to realise their dreams and live the lives they want.

We wouldn't be able to offer that support without the amazing support staff team we have and the organisations and people that we work with. For their hard work and long hours, are what make the organisation function. Panahghar wishes to thank you all and those who work with and for, the organisation. We are extremely thankful to our Funders and Board/Committee members because without your continued investment in Panahghar, again nothing is possible.

Armstrongs Accountancy

Baby Basics

British Heart Foundation

British Red Cross

Buddy Bag Foundation

Burton and Burton Solicitors

Bushra Ali Solicitors

Charity Box

Citizens Advice Bureau

Citizen Housing

City College

Commissioner's Office

Coventry City Council

Coventry Law Centre

Coventry Haven Women's Aid

CRASAC

Crisis Skylight

Crystal Laws

Dodds Solicitors

Doug Harrington

Duncan and Lewis

Early Help

F Sheehan

F Sheil

Family Hubs

Food Bank

Harry Shaw Business Computers

Health Visitors Team

Homemakers

Housing Benefits Team

Housing Options

Human Aid

IAPT

Imkaan

Indigo

Irvine Commercial Insurance

Kundert and Co Solicitors

Leicester, Leicestershire & Rutland

Councils

Lamplight

Langar Aid

Leicester/Leicestershire Women's Aid

LGBT Service (Birmingham)

Lloyds Foundation

LPT

Matrix Capital

Mander Hadley Solicitors

Mandy

MES Security

Mezmin Malida Charity

Midland Langar Seva Society

Morrisons

National Women's Aid Federation

New Dawn New Day

NHS – mental health services, GPs, etc

Orbit Housing

P3 Team

Peace Centre

Peninsula

Peepul Centre

Police Public Protection Unit

Police Stalking & Harassment Team

Project 360

Public Health

Relate Coventry & Warwickshire

Refuge & Migrant Centre

Rosa Trust

Roshni

Salvation Army
Sikh Your Mind
Smallwood Trust
Social Care Leicester
Social Care Coventry
Schools – Safeguarding Teams
SWAN
Tesco

Toys on the Table
Turning Point
UAVA
Valley House
Voluntary Action Leicester
Voluntary Action Coventry
West Midlands Police Crime
Zakaat Foundation

A big thank you to our Management Committee for their continued dedication and hard work.

Samia Laats
Amerdip Samra
Rajinder K Gill
Charanjeet Kaur
Sukwinder Kaur

A big thank you also to our Board of Directors of Panahghar Safe House Ltd for their continued hard work and commitment.

Samia Laats
Amerdip Samra
Sobia Shaw
Sandra Manak

COVENTRY PANAHGAR PROJECT



**SUPPORTING WOMEN AND CHILDREN AGAINST DOMESTIC
VIOLENCE**

**TRUSTEES' REPORT &
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2021**

REGISTERED CHARITY NUMBER: 1007676

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COVENTRY PANAHGAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

We provide range of direct and indirect services to Black Asian Minority Ethnic (BAME) communities their children and their families and primarily to Asian women and girls to alleviate all forms of violence, abuse and poverty on a local, national and international level.

The charity exists to promote the safety of women and children affected by domestic violence and all other forms of violence such sexual violence Honour Based Abuse (HBA), forced marriage, Female Genital Mutilation (FGM) human trafficking by:

- Offering safe emergency temporary accommodation.
- Offering appropriate and accessible support services.
- Communicating the message that domestic violence and violence in all its forms is unacceptable and Promoting and providing action to prevent it.
- Promoting policy and best practice that respond to women, girls and children's safety, well-being and needs.

Panahghar Safe House Limited (PSHL) was set up with a view to managing government contracts on behalf of the charity to provide a clear audit trail to the funders. As part of Panahghar's strategy to sustain services the management committee agreed that funds will be used to support these contracts.

Significant activities and public benefit

The charity believes that violence and domestic violence is a violation of human rights and works to ensure that women, girls (VAWG) and children have the right to live free from violence, abuse and fear.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing charity's aims and objectives and in planning future activities. The trustees have also considered how planned activities will contribute to the aims and objectives of the charity.

In pursuit of its aims for public benefit, our services benefit the public through the following initiatives:

- To provide safe, secure temporary accommodation and counselling support service to women, girls and children.
- To provide advice, information and advocacy to victims and survivors of violence and abuse.
- To raise awareness of the issues which are faced by victims and survivors of violence and abuse.
- To ensure victims and survivors of violence and abuse obtain the legal and statutory benefits and redress to which they are entitled.
- To ensure appropriate support and play opportunities for children and a safe environment for children to live and recover from the effects of violence and abuse.

COVENTRY PANAHGHAR PROJECT

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The year has been challenging with COVID - 19. The charity has continued to provide services in these difficult and uncertain times.

We have made some major changes within the organisation due to Covid-19. These were;

- implementation of our new case management system – Synthesis delivered by Lamplight,
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We continue providing Community services in Coventry which have been funded by Coventry City Council, and refuge and community services in Leicester/Leicestershire which has been funded by Leicestershire County Council – Ministry of Housing, Communities and Local Government (MHCLG), which funded the HOPE Project in partnership with other local agencies within Leicester/Leicestershire. We also have been providing a male IDVA service to Solihull Council.

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Our staff team have been absolutely outstanding in adapting to the new way of working around Covid, where they have had to learn new ways of working, with laptops and working from home. They have still been providing a high quality

COVENTRY PANAAGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities - Continued

service and have been more than accommodating in adapting to help and support the service users coming to us. We would like to acknowledge their hard work and commitment and thank them for their continued work and dedication.

At the end of March 2021, we saw the Covid-19 pandemic is still continuing and we feel that this is going to be the new way of life going forward. We have had to adapt very quickly under pressured circumstances, to review our safety procedures and emergency responses for staff and service users. This was to ensure minimal disruption yet optimal care. It will be a challenge that will need constant review as the pandemic consequences unfold.

We have continued with our annual review of utilities and communications spend and took advantage of switching suppliers.

FINANCIAL REVIEW

Reserves policy

The trustees keep the charity's reserves under review. Due to the changes in economic climate the trustees agreed to invest free reserves in reconfiguring current services and to fund improvements and development of projects to support the long-term sustainability. Trustees will also ensure that reserve levels are at a level to provide some protection to the organisation and its charitable programmes. This plan seeks to limit any risk arising in the event of a downturn in some of the Charity's various sources of income or an unexpected need for additional expenditures.

The Charity Commission defines reserves as 'that part of the charity's funds which can be made available to spend for any or all of the charity's purposes once it has met its commitments and covered other planned expenditure. The Trustees are aware of the general legal duty to apply charitable funds within a reasonable time of receiving them.

Therefore, to justify the holding of reserves the charity needs a reserves policy which is based on a realistic assessment of the required reserves.

Income from restricted funds (income which must be applied to the purposes specified under the terms of the agreement or contract for which they were given), cannot be set aside for use in line with the reserves policy as any unused funds must be returned, carried forward or applied in line with the funding agencies requirements.

Unrestricted funds (money generated as a result of fees and charges, or interest on monies invested), is expendable at the discretion of the Trustees in furthering the objects of the charity.

The board of trustees has identified that minimum level of unrestricted funds should be set to counter balance trading uncertainty and provide a base level for stability. A target level of unrestricted funds has been set to allow for growth and for the charity to take advantage of strategic opportunities for the future growth.

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Reserves policy - Continued

The current level of unrestricted funds should be set as follows:

Minimum level

Three months operating costs plus an additional fund to cover redundancy costs for all staff plus legal cost associated with winding up.

Target level

Six months operating costs plus an additional fund to cover redundancy costs for all staff plus legal costs associated with winding up.

The Board of Trustees has approved Coventry Panahghar Project's reserves policy and identified the following reasons to hold reserves:

- To provide financial stability to enable us to continue to achieve its objective during challenging trading periods.
- To allow us to take advantage of strategic development opportunities and plan for future growth.
- To enable us to make investment decisions in accordance with the investment policy and enable us to consider opportunistic investments which may not be within strategic plan.

The total net incoming resources for the year amounted to £326,490 (2020 - £41,086) including a loss of £8,152 incurred by PSHL- subsidiary. The net surplus for the year excluding restricted funds was £99,627.

Investment policy and objectives

The trustees have agreed an investment policy to ensure that the charity maximises its return on investment. The policy seeks to mitigate risk in the knowledge of the current economic climate. This policy is reviewed annually.

Funds may only be invested in financial institutions previously approved by the trustees. Any new financial institution submitted to the trustees' approval must be a recognised financial institution that has first class reputation and is authorised and supervised by the Bank of England or the Building Society Commission. Only Institutions with the highest credit rating will be considered.

FUTURE DEVELOPMENTS

The trustees decide on capacity building, ensuring the sustainability of current provision; maintenance and improvements to our buildings, developing services and programmes; making improvements and having contingency plans in accordance with its Business Plan which is reviewed annually.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Management and organisational structure

The Management Committee of the charity are its trustees. They are supported by a management team lead by Ms Sobia Shaw the Chief Executive, who is currently off on long term sick leave. In her absence the charity are being temporarily lead by Sandra Manak – Interim Chief Executive. Trustees are all from diverse backgrounds and bring with them appropriate knowledge, skills and experiences. The board of trustees are responsible for the overall direction of the charity's operations, its compliance with legislative requirements and ensuring the financial stability.

The trustees aim to meet bi monthly six times a year to review and approve strategic and operational recommendations from the senior management.

COVENTRY PANAHGAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment, appointment and induction of new trustees

New trustees are recruited as a result of retirement, resignation, or death of a member of the Board. Expressions of interest are invited in writing to the Management Committee, stating relevant work or life experiences. Potential trustees are invited to an information day by the Interim CEO and then to meet with all or some of the trustees at an informal meeting.

Those remain interested will then be invited to attend a Management Meeting after which a vote will be taken regarding their appointment. Upon appointment trustees are invited to meet a senior member of staff for an induction and are given the opportunity to attend relevant training events and meetings.

Organisational structure

The Management Committee of the charity are its trustees for the purposes of charity Act 2011.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1007676

Principal address
3 St Margaret Road
Stoke
Coventry
West Midlands
CV1 2BT

www.safehouse.org.uk

Trustees

Mrs Amerdip Samra
Ms Samia Laats
Ms Sukwinder Kaur
Ms Rajinder Gill
Ms Charanjeet Kensey

Treasurer
Chair
Appointed 06.04.2020

Auditors

Armstrongs Accountancy Ltd
Chartered Accountants and Statutory Auditor
1&2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

Bankers

Barclays Bank
25 High Street
Coventry
CV1 5QZ

Administration

Ms Sobia Shaw Chief Executive Officer
Mrs Sandra Manak Interim Chief Executive Officer

COVENTRY PANAHGHAR PROJECT
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Related parties

The Charity controls Panahghar Safe House Limited (PSHL) and Management Committee appoints the Directors of the Company. There are clear structures and processes of communication between the Company and Charity. The Company hold Board Meetings four times a year and report back to the Management Committee.

PSHL is a Company Limited by Guarantee and to share the charitable objective as Coventry Panahghar Project. The principal activities of the Company are:

- To address all forms of violence, abuse, distress and maltreatment from spouses, family, communities and/or structures - to promote humanitarian, environmental, educational, developmental, the relief of poverty and encourage economic and social well-being amongst vulnerable groups, primarily but not exclusively, women and children from Black Asian Minority Ethnic and Refugee backgrounds, locally, nationally, and internationally;
- To establish, organise, manage, facilitate and/or provide assistance, support, advocacy, legal work, information and advice, primarily in the pursuance of physical and emotional well-being and independence through encouraging self-help, social, educational, economic and recreational pursuits, projects, programmes services and initiatives, with a view to increasing service users' social capital, enabling them to access other agencies, networks, individuals and resources for their long-term sustainability and advancement;
- To raise public awareness by collaborating with voluntary organisations, local authorities, local residents' groups, communities and local organisations in a common effort to provide services enabling individuals to move forward with their lives

The Company has charitable purposes and exists to promote the safety of women children and men affected by all forms of violence and abuse

- Offering safe temporary accommodation
- Offering appropriate support services
- Communicating the message that violence and domestic violence and abuse is unacceptable and promoting action to prevent it.
- Promoting policy and best practice that respond to women men and children's needs.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The trustees have examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

GOING CONCERN

The trustees have considered the reserves policy above and the working capital requirements for the period of 12 months from the date of this report and have reasonable expectation that the charity has adequate resources to continue its operations for the foreseeable future. Accordingly, the trustees continue to adopt going concern basis for the preparation of the annual report and accounts.

COVENTRY PANAHGHAR PROJECT

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

TRUSTEES RESPONSIBILITIES STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed (Governing document). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25/1/22 and signed on its behalf by:

AK Samra
Mrs Amerdip Samra - Trustee

Independent auditor's report to the trustees of Coventry Panahghar Project

Report on the audit of financial statements

Opinion

We have audited the financial statements of Coventry Panahghar Project (the 'charity') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report.

Independence

We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

However, because not all the future events or conditions can be predicted, this statement is not a guarantee as to the Charity's ability to continue as going concern.

Reporting on other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independent auditor's report to the trustees of Coventry Panahghar Project

Responsibilities for the financial statements and the audit

Responsibilities of the trustees for the financial statements

As explained more fully in the Trustees Responsibilities Statement, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with the regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Independent Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of this report

This report is made solely to the charity's trustees, as a body, in accordance with regulations made under section 154 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Other matters on which we are required to report

Charities Act 2011 exception reporting

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Armstrongs Accountancy Ltd
Chartered Accountants and Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
1&2 Mercia Village
Torwood Close
Westwood Business Park
Coventry
West Midlands
CV4 8HX

Date: 28/1/2022

COVENTRY PANAHGHAR PROJECT
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME					
Voluntary income	2	9,407	-	9,407	465
Activities for raising funds	3	-	-	-	34,286
<i>Income from charitable activities</i>	6				
Sheltered supported accommodation		504,190	812,655	1,316,845	757,629
Investment income	5	838	-	838	1,109
Total income		<u>514,435</u>	<u>812,655</u>	<u>1,327,090</u>	<u>793,489</u>
EXPENDITURE					
<i>Costs of raising funds</i>					
Fundraising charitable trading	7	6,370	-	6,370	35,059
<i>Expenditure on charitable activities</i>	8				
Community support services		406,656	-	406,656	355,999
Sheltered supported accommodation		1,782	585,792	587,574	361,345
Total expenditure		<u>414,808</u>	<u>585,792</u>	<u>1,000,600</u>	<u>752,403</u>
NET INCOME/(EXPENDITURE)		<u>99,627</u>	<u>226,863</u>	<u>326,490</u>	<u>41,086</u>
NET INCOME/(EXPENDITURE) AND NET MOVEMENT IN FUNDS FOR THE YEAR		<u>99,627</u>	<u>226,863</u>	<u>326,490</u>	<u>41,086</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>676,839</u>	<u>110,307</u>	<u>787,146</u>	<u>746,060</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>776,466</u></u>	<u><u>337,170</u></u>	<u><u>1,113,636</u></u>	<u><u>787,146</u></u>

All incoming resources and resources expended derived from continuing activities.

All gains and losses recognised in the year are included in the Statement of Financial Activities.


The notes on pages 11 to 19 form part of these financial statements

COVENTRY PANAHGHAR PROJECT

BALANCE SHEETS
AT 31 MARCH 2021

	Note	2021 Group £	2021 Charity £	2020 Group £	2020 Charity £
FIXED ASSETS					
Tangible assets	14	343,563	343,563	324,416	324,416
		<u>343,563</u>	<u>343,563</u>	<u>324,416</u>	<u>324,416</u>
CURRENT ASSETS					
Debtors: amounts falling due within one year	15	161,801	186,864	134,362	143,448
Cash at Bank and in hand		659,198	653,225	411,043	410,320
		<u>820,999</u>	<u>840,089</u>	<u>545,405</u>	<u>553,768</u>
CREDITORS: Amounts falling due within one year	16	(50,926)	(36,753)	(82,675)	(65,927)
		<u>770,073</u>	<u>803,336</u>	<u>462,730</u>	<u>487,841</u>
NET CURRENT ASSETS					
		<u>770,073</u>	<u>803,336</u>	<u>462,730</u>	<u>487,841</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		1,113,636	1,146,899	787,146	812,257
		<u>1,113,636</u>	<u>1,146,899</u>	<u>787,146</u>	<u>812,257</u>
NET ASSETS					
		<u>1,113,636</u>	<u>1,146,899</u>	<u>787,146</u>	<u>812,257</u>
FUNDS					
Restricted funds	18	337,170	337,170	110,307	110,307
Unrestricted funds		776,466	809,729	676,839	701,950
		<u>1,113,636</u>	<u>1,146,899</u>	<u>787,146</u>	<u>812,257</u>
TOTAL FUNDS		1,113,636	1,146,899	787,146	812,257

The financial statements were approved by the Board of Trustees on 28/1/22 and were signed on its behalf by:



 Mrs Amerdip Samra
 Trustee

The notes on pages 11 to 19 form part of these financial statements

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

General information and basis of preparation

Coventry Panahghar project is a registered charity. The principal place of business is given in the charity information on page 4 of these financial statements. The nature of the charity's operations and principal activities are provided on page 1.

The financial statements of the charity, 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', the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The charity has taken advantage of the exemptions permitted and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure are sufficient with the level of reserves for the charity to be able to continue as a going concern.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of consolidation

These financial statements consolidate the results, assets and liabilities of the Coventry Panahghar Project and its wholly owned subsidiary Panahghar Safe House Limited on a line by line basis. No separate Statement of Financial Activities or Income & Expenditure Account is presented for the Charity. The charity has gross income of £1,327,090 [2020: £759,196] and net incoming resources of £334,642 [2020 £43,897].

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

COVENTRY PANAHGAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

ACCOUNTING POLICIES- Continued

Fund accounting

Unrestricted funds consist of funds which the charity may use for general purposes at the Trustees' discretion; this includes designated funds which are designated for specific purposes.

Restricted funds represent income contributions which are allocated to a particular purpose in accordance with the donor's wishes.

All investment income, gains and losses are allocated to appropriate funds.

Resourced expanded

All the expenditure is accounted for on accrual basis. Liabilities are recognised as resources expanded as soon as there is a legal constructive obligation committing the charity to the expenditure.

Overheads and other costs not directly attributable to particular functional activity categories are apportioned over the relevant categories on the basis of management estimates of the amount attributable to that activity in the year either by reference to staff time or space occupied, as appropriate.

Governance costs are those incurred in connection with administration, strategic planning for the future, external audit and all the costs of complying with constitutional and statutory requirements, such as the costs of Board and Committee meetings and of preparing statutory accounts and satisfying public accountability.

Tangible fixed assets

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

Freehold property	- not provided
Office equipment	- 33% on reducing balance
Furniture, fixtures & fittings	- 33% on reducing balance
Computer equipment	- 33% on reducing balance

Investments

Fixed asset investments are valued at cost less provision for impairment, as these assets are not readily saleable and a reliable market value is not readily ascertainable.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Leasing commitments

Rentals paid under operating leases are charged to the statement of financial activities on a straight-line basis over the period of the lease.

Provisions

Provisions are recognised when the charity has a present and legal or constructive obligation as a result of a past event, it is probable that a transfer of economic benefit will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Taxation

Coventry Panahghar Project, as a registered charity, is exempt from taxation on its income and gains falling within section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gain Act 1992 to the extent that they are applied to its charitable objectives. No tax charge has arisen in the year.

Pension scheme

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

COVENTRY PANAHGHAR PROJECT
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. VOLUNTARY INCOME

	2021	2020
	£	£
Donations & gift aid	<u>9,407</u>	<u>465</u>

3. INCOME FROM ACTIVITIES FOR GENERATING FUNDS

	2021	2020
	£	£
Safe and Supported Partnership Ltd	<u>-</u>	<u>34,286</u>

4. INCOME FROM SUBSIDIARY TRADING ACTIVITIES

Coventry Panahghar Project owns Panahghar Safe House Limited (A Company Limited by Guarantee). The results for the year, as extracted from the audited financial statements are summarised below:

	2021	2020
	£	£
Turnover & other income	<u>-</u>	<u>34,293</u>
Administrative expenses including gift aid	<u>8,152</u>	<u>37,104</u>
Retained profit/(loss)	<u>(8,152)</u>	<u>(2,811)</u>
Net current assets and shareholders fund	<u>(33,263)</u>	<u>(25,111)</u>

COVENTRY PANAHGHAR PROJECT

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

5. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>838</u>	<u>1,109</u>

Interest received of £838 (2020: £1,109) includes interest received by Panahghar Safe House of £NIL (2020: £7)

6. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Rent receivable	Sheltered supported accommodation	478,042	402,642
Grant Income	Sheltered supported accommodation	838,803	354,987
		<u>1,316,845</u>	<u>757,629</u>

7. COSTS OF FUNDRAISING CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs including pensions	-	23,225
Telephone, fax & internet	-	722
Printing, postage & stationery	-	104
Insurance	2,796	8,354
Legal & professional	3,515	2,532
Bank charges	59	122
Staff Training	-	-
	<u>6,370</u>	<u>35,059</u>

8. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 9)	Support costs (See note 10)	Totals
	£	£	£
Community support services	362,659	43,997	406,656
Sheltered supported accommodation	<u>509,962</u>	<u>77,612</u>	<u>587,574</u>
	<u>872,621</u>	<u>121,609</u>	<u>994,230</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	425,190	307,847
Other operating leases	171,503	157,922
Rates and water	21,059	25,507
Insurance	39,068	18,507
Light and heat	31,853	30,893
Telephone	17,094	15,004
Postage and stationery	2,196	3,190
Sundries	1,522	1,914
Repair & maintenance	58,979	51,454
Cleaning & decorating	95,552	5,420
Travel & subsistence	2,778	13,842
Motor expenses	-	151
TV & entertainment	2,962	2,960
Training costs	2,865	2,973
	<u>872,621</u>	<u>637,584</u>

10. SUPPORT COSTS

	Management	Finance	Governance costs	Totals
	£	£	£	£
Community support services	24,839	12,691	6,467	43,997
Sheltered supported accommodation	59,114	231	18,267	77,612
	<u>83,953</u>	<u>12,922</u>	<u>24,734</u>	<u>121,609</u>

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

	2021	2020
	Community support services	Sheltered supported accommodation
	£	£
Wages	6,879	25,150
Social security	5,158	-
Pensions	-	752
Insurance	3,219	5,282
Telephone	1,528	281
Computer Costs	655	24,528
Postage and stationery	-	36
Sundries	5,257	3,072
Travelling & subsistence	2,143	13
Depreciation of tangible fixed assets	12,150	-
Bank charges	541	231
Auditors' remuneration (Group)	-	1,782
Accountancy	5,475	3,510
Legal and professional fees	992	12,975
	<u>43,997</u>	<u>77,612</u>
	<u>121,609</u>	<u>79,760</u>

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES
CHARITY**

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME			
Donations and legacies	465	-	465
Charitable activities			
Sheltered supported accommodation	406,461	351,168	757,629
Investment income	<u>1,102</u>	<u>-</u>	<u>1,102</u>
Total	408,028	351,168	759,196
EXPENDITURE			
Charitable activities			
Community support services	355,999	-	355,999
Sheltered supported accommodation	4,960	354,340	359,300
Total	<u>360,959</u>	<u>354,340</u>	<u>715,299</u>
NET INCOME/(EXPENDITURE)	47,069	(3,172)	43,897
RECONCILIATION OF FUNDS			
Total funds brought forward	654,881	113,479	768,360
TOTAL FUNDS CARRIED FORWARD	<u>701,950</u>	<u>110,307</u>	<u>812,257</u>

12. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' Expenses

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

COVENTRY PANAHGHAR PROJECT

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. STAFF COSTS

Total staff costs for the year for Coventry Panahghar Project and Panahghar Safe House Ltd were as follows:

	GROUP		CHARITY	
	2021 £	2020 £	2021 £	2020 £
Wages and salaries	420,684	333,931	420,684	310,988
Social security costs	32,330	23,864	32,330	23,793
Other pension costs	10,116	9,040	10,116	8,829
	<u>463,129</u>	<u>366,835</u>	<u>463,129</u>	<u>343,610</u>

The average monthly number of employees during the year was 21 (18:2020) and there were no employees with emoluments exceeding £60,000 during the period.

**14. TANGIBLE FIXED ASSETS
CHARITY**

	Freehold property £	Office equipment £	Furniture, fixtures & fittings £	Computer equipment £	Totals £
COST					
At 1 April 2020	318,895	10,863	120,669	108,865	559,292
Additions	<u>-</u>	<u>20,691</u>	<u>10,606</u>	<u>-</u>	<u>31,297</u>
At 31 March 2021	<u>318,895</u>	<u>31,554</u>	<u>131,275</u>	<u>108,865</u>	<u>590,589</u>
DEPRECIATION					
At 1 April 2020	-	10,782	118,777	105,317	234,876
Charge for year	<u>-</u>	<u>6,855</u>	<u>4,124</u>	<u>1,171</u>	<u>12,150</u>
At 31 March 2021	<u>-</u>	<u>17,637</u>	<u>122,901</u>	<u>106,488</u>	<u>247,026</u>
NET BOOK VALUE					
At 31 March 2021	<u>318,895</u>	<u>13,917</u>	<u>8,374</u>	<u>2,377</u>	<u>343,563</u>
At 31 March 2020	<u>318,895</u>	<u>81</u>	<u>1,892</u>	<u>3,548</u>	<u>324,416</u>

COVENTRY PANAHGHAR PROJECT

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	96,249	62,660	96,249	62,660
Other debtors	65,552	71,702	65,063	71,495
Amounts owed by group undertakings	-	-	25,552	9,293
	<u>161,801</u>	<u>134,362</u>	<u>186,864</u>	<u>143,448</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	GROUP		CHARITY	
	2021 £	2020 £	2021 £	2020 £
Taxation and social security	8,949	9,088	1,514	2,028
Accruals and deferred income	41,977	73,587	35,239	63,899
	<u>50,926</u>	<u>82,675</u>	<u>36,753</u>	<u>65,927</u>

17. ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
Fixed assets	343,563	-	343,563	324,416
Current assets	483,829	337,170	820,999	545,405
Current liabilities	<u>(50,926)</u>	<u>-</u>	<u>(50,926)</u>	<u>(82,675)</u>
	<u>776,466</u>	<u>337,170</u>	<u>1,113,636</u>	<u>787,146</u>

COVENTRY PANAHGHAR PROJECT

**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

18. MOVEMENT IN GROUP FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
Coventry Panahghar Project-General funds	701,950	107,779	809,729
Panahghar Safe House Ltd- Trading subsidiary	<u>(25,111)</u>	<u>(8,152)</u>	<u>(33,263)</u>
Total Unrestricted funds	676,839	99,627	776,466
Restricted funds			
Coventry Panahghar Project-Designated funds	110,307	226,863	337,170
TOTAL FUNDS	<u>787,146</u>	<u>326,490</u>	<u>1,113,636</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Coventry Panahghar Project-General funds	514,435	(406,656)	107,779
Panahghar Safe House Ltd- Trading subsidiary	<u>-</u>	<u>(8,152)</u>	<u>(8,152)</u>
Total unrestricted funds	514,435	(414,808)	99,627
Restricted funds			
Coventry Panahghar Project-Designated funds	812,655	(585,792)	226,863
TOTAL FUNDS	<u>1,327,090</u>	<u>(1,000,600)</u>	<u>326,490</u>

19. COMMITMENTS

	GROUP		CHARITY	
	2021	2020	2021	2020
At 31 March 2021, non-cancellable lease commitment for properties	£ 31,348	£ 31,348	£ 31,348	£ 31,348

Lease agreements are subject to three months' notice.

20. RELATED PARTY TRANSACTIONS

The charity has taken advantage of exemption, under the terms of Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', not to disclose related party transactions with wholly owned subsidiaries within the group.