

Charity Registration No. 1077327

Company Registration No. 03821749 (England and Wales)

**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

# SAHIR HOUSE

## COMPANY LIMITED BY GUARANTEE

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	B Heath M Daley G Pearson I Jago S Harrison A Bryant K Burgess D Melling
<b>Secretary</b>	T McIlravey
<b>Chief Executive</b>	T McIlravey
<b>Charity number</b>	1077327
<b>Company number</b>	03821749
<b>Registered office</b>	2nd Floor 151 Dale Street Liverpool L2 2AH
<b>Auditor</b>	BWM Castle Chambers 43 Castle Street Liverpool L2 9SH
<b>Bankers</b>	Co-Operative Bank PO Box 101 1 Balloon Street Manchester M60 4EP

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**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**  
***FOR THE YEAR ENDED 31 MARCH 2017***

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The trustees present their report and accounts for the year ended 31 March 2017.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's articles and memorandum 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) (effective 1 January 2015)"

**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:

- Drop-in
- Counselling and psychotherapy
- Training for health, social care and related professionals
- Information sessions for Children, young people and the general public
- Peer support groups
- Access to social worker support
- Access to Community Nurse Health Sessions
- Advocacy and advice
- Employability and skills developed
- Volunteer support
- Mentoring, including peer mentoring

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 (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2017**

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## **Achievements and performance**

The trustees are delighted to report that performance across each of the six themes from the current Sahir House Strategy was on track, or (as in most cases) exceeding target levels. Key achievements by theme are listed below.

### **1) GOVERNANCE AND COMPLIANCE**

Really significant progress has been made across this theme, as Sahir House responded proactively to the implementation of the new Code of Governance for Charities. The trustees managed to secure some *pro bono* hours from Nicola King, a governance consultant who works with large charities and public bodies including NHS Trusts. Her expert analysis and training enabled the board to increase capacity and performance across each of the seven strands in the new code.

In particular the board have considered and responded to key issues such as: succession planning and measuring board performance. This led to the use of a specialist agency, *Reach Volunteering*, in order to target recruitment of new board members, who will complement the skills of existing members. This was made available to Sahir House free of charge as one of the 2017 winners of the *GSK IMPACT Award*.

The board recognises that the *GSK IMPACT Award* in particular is a fantastic endorsement of good governance, as the selection process was particularly rigorous and included a review of all significant documents (governing document; risk register; all policies and procedures; board and staff team minutes; funding bids and reports; marketing materials and so on). In striving to be a constantly improving organisation Sahir House seeks to benchmark performance against the very best in the sector. The organisation is proud to have achieved accreditations and certifications against a number of highly regarded standards including *ISO9001*; *Investors in People (Gold)*; *Navajo Chartermark* (LGBT affirmative practice).

Sahir House also benefited this year from *Pilotlight* ([www.pilotlight.org.uk](http://www.pilotlight.org.uk)) support. *Pilotlight* is a capacity building charity offering free tailored strategic planning support to charities tackling disadvantage in the UK. This saw Sahir House matched with 4 very senior manager from commercial businesses, who met with trustee representatives and senior management once a month for a year. This process helped Sahir House with a range of key strategic issues including:

- Reviewing current governance arrangements and identifying areas for improvement
- Creating a strategy impact map
- Outlining a decision making framework (particularly useful for contract tending)
- 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 and financial management
- Planning new trustee recruitment and drafting relevant documents

The board will continue to develop through reviewing of its own skills and capabilities, recruiting further members as necessary. At the same time the trustees will follow a plan of stakeholder engagement to ensure that strategy continues to be influenced by those who use services, as well as those who commission, fund and deliver them.

### **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.

This year has seen the migration of financial data from Sage to Quickbooks. This allows for the more rapid production of financial information, allowing both management accounts, and funder specific reports to be produced more easily. This, in combination with changing accountants to charity specialists BW McFarlane last year, has improved financial reporting, planning and forecasting. As well as providing a richer picture for the board it allows more responsive reporting to each funder.

The winning of multiyear contracts has also had a significant impact on management's ability to plan for the future. This has freed up both resources and thinking in order to focus fundraising efforts only on those areas most relevant to strategy and service users.

**SAHIR HOUSE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2017**

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**3) CAPABILITY AND SERVICE PLANNING**

**3a) Performance**

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

- 255 people living with HIV were supported with a range of issues, over
- Nearly 7,000 interventions, including
  - 755 session of counselling and psychotherapy
  - 275 outreach sessions
- Nearly 3,000 received HIV information sessions, including 1,550 young people in school or college
- Nearly 500 more people received in depth training around HIV and stigma reduction
- 67 volunteers provided nearly 6,000 hours in various roles

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 with service users/others (99% of participants reported an increase)
- Ability to challenge HIV stigma (98% of participants reported an increase)
- Knowledge around HIV transmission, testing and services (99% of participants reported an increase)
- Confidence to talk about safer sex (100% of participants reported an increase)

Our training courses have outcomes well beyond the learning objectives to be covered in the courses. They provide a link to current 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
- Police
- 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

In particular the input of HIV positive people as speakers at the training courses has a massive impact, in terms of getting participants to reflect on the realities of living with an HIV diagnosis.

Sahir House is proud to have one of the oldest positive speaker programmes in the UK. This has been developed and refined overtime to ensure that people living with HIV who form part of our training teams are able to participate in a safe and supported manner. Our policies and procedures around this, including trainer training, group supervision and aftercare, have become a model of good practice within the sector and we are proud to have been able to share our learning with other HIV charities from across the UK (including Bristol, London and Manchester).

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.

The trustees are also pleased with the progress being made in new areas of work, such as the Trans Health Merseyside project and LGBT Asylum work. The latter project in particular has seen service user numbers well exceeding expected levels, and hence will be a significant area to focus fundraising efforts.



**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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**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:

- **Support around homelessness** – drop in advice clinics provided in Sahir House by *Shelter* and various local housing associations
- **Welfare and benefits advice** – additional advice clinics provided in Sahir House by *Liverpool Association of Disabled People*
- **Community Clinical Support** – co facilitated by Sahir House and the *Liverpool Specialist HIV Community Nurses*
- **Employability** – various courses supported by *Wirral Met College, Merseytravel, the Liverpool Adult Learning service, Workers Education Association* and a range of smaller providers
- **Training** – specialist training around HIV and criminalisation delivered to over 200 police officers co-created and facilitated with the *National AIDS Trust*
- **Policy development** – working with over 30 other HIV and sexual health charities as a very active member of the *National HIV Providers Forum*, and through our CEO taking part in national health charity networks through the *King's Fund*
- **Heritage** – working with six other regional and national HIV support charities to use the *AIDS Quilts* as part of a range of learning, awareness and publicity campaigns (partners include *Terrence Higgins Trust, Elton John AIDS Foundation, Positively UK* and *George House Trust*)
- **Specialist projects** – such as *Trans Health Merseyside*, working with *In Trust Merseyside* and *Liverpool Clinical Commissioning Group*; and the *LGBT Asylum project*, working with the *Armistead Centre*

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](http://www.sahir.org.uk) or in hard copy from our offices.

**4) MARKETING AND FUNDRAISING**

**4a) Marketing**

The marketing subgroup of the board continues to oversee the development and implementation of marketing strategy across the organisation. Some highlights include:

- Significantly increased social media reach and engagement
- Delivery of a number of community fundraising events culminating in the *Celebration of Life* event featuring high profile musicians and artists performing free at the *Liverpool Philharmonic Hall*
- Rapid response campaigns at commissioner request (such as response to *Hepatitis A* outbreak)
- Significant media coverage, particularly around *National HIV Testing Week*

**4b) Fundraising**

Sahir House continues to target bidding for funds to work streams identified in the strategy. This has seen several new and significant income streams, including *HIV Prevention* contract for at-risk groups in *Wirral* and the targeted work around people not engaging with clinical services to be funded by the *Make a Difference Trust*.

Outside of charitable trust and contract income, we continue to make good progress with our unrestricted fundraising. This year Sahir House exceeded targets both for direct donations (helped by increased monthly giving) and for revenue generated by selling training. This includes significant new income from our experiential equality and diversity awareness training.

**SAHIR HOUSE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2017**

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**5) BUILDING AND ASSETS**

Sahir House has conducted a review of current premises and completed a cost benefit analysis around moving premises, in the light of significantly increased services charges in our current building. The findings showed that while current premises were not the cheapest available they outscored alternatives in several areas, such as physical accessibility, central location and opportunities for networking (being in a building occupied by multiple charities).

The board have now tasked the CEO with negotiating a longer lease at the current premises to secure savings and/or infrastructure improvements.

Digital infrastructure remains a challenge for the organisation, especially as this is a more difficult area to fund than frontline services. In order to address this, the trustees have designated a significant tranche of the GSK IMPACT Award money for IT infrastructure and database improvements. This will pay back in terms of staff time and other efficiencies in a fairly short time period (estimated around 2 years).

**6) OUR PEOPLE**

**6a) Service users**

Our service user satisfaction continues to show increasingly engaged and satisfied service users. Some headline figures from this show that engagement with Sahir House:

- Increased understanding of HIV (87% agreed)
- Empowered to challenge stigma and discrimination (80% agreed)
- Enabled to make new friends (87% agreed)
- Increased mental wellbeing (92% agreed)
- Improved confidence (89% agreed)

We have increased opportunities for service user feedback, these now 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. Funding from Reaching Communities has allowed us to put in the extra support required to recruit and safely supervise more people living with HIV. 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.

We have also invested significantly in trustee development as described above

**6c) Staff**

Sahir House has maintained its low staff turnover and high staff satisfaction levels, despite the dynamic funding environment. Staff have been proactive in terms of anticipating change and responded well to changing duties and structures.

We also continue to invest into staff team members helping them to fulfil their potential while better serving the needs of the charity and its stakeholders. Among the highlights this year were seeing another member of staff gain Office of the Immigration Services Commissioner (OISC) accreditation to offer pre-legal advice to people seeking asylum in the UK. We also saw our Office Administration make good progress towards her accounting technician exams (AAT2) in order to increase capacity in Sahir House's financial administration.

We anticipate that the new prevention contract for Wirral will also allow multiple opportunities for staff to develop new skills around prevention outreach, point of care testing and so on.

We strive to be an excellent employer so were delighted to have our Investors in People Gold status confirmed during the reporting year.



**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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**6d) Students and research placements**

Sahir House continues to provide a significant number research and placement opportunities. During the reporting year we successfully supervised 5 social work students (both under and postgraduate) and provided research placements for 3 undergraduates from other disciplines through the University of Liverpool's Interchange programme. We also provided a research placement for a Doctoral candidate whose thesis was examining the treatment and support of lesbian, gay, bisexual and transgender (LGBT) people seeking asylum in the UK.

**Financial review**

Income for the year totalled £501,128 (2016 - £557,076) of which £218,224 (2016 - £178,412) 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 £472,523 (2016 - £521,964).

**Reserves policy**

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 £118,000. Total unrestricted funds at 31 March 2017 stood at £209,946 (2016 - £179,676) of which current free reserve level is £127,043 (2016 - £97,512).

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 £80,000.

**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.

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.

**SAHIR HOUSE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2017**

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**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:

- Formal launch of our health promotion and HIV prevention activities in Wirral and cascading learning from this to our other funded boroughs
- Continuing national partnership work, particularly around policy development and campaigning
- Identify funding for key project areas including (but not limited to):
  - Sustaining and increasing the reach of the Trans Health Merseyside Project
  - Meeting increasing demands of the LGBT asylum project
  - Novel methods of engaging harder to reach groups with point of care HIV testing
  - Increasing outreach to various Black, Asian and Ethnic Minority Communities who may find it more difficult to access messages around sexual health
  - More specialist counselling and psychotherapy, particularly to at risk groups not funded
  - Continuing the work of the pilot project targeting the most excluded people living with HIV and lost to clinic follow up
  - Increasing capacity to support for people living with HIV and in the UK asylum system
  - Improving the reach of our peer Pain Management Group and considering the business opportunities in taking this beyond people living with HIV
  - Strengthening infrastructure in terms of IT, HR, building facilities and so on

**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:

B Heath  
M Daley  
G Pearson  
J Anderson  
I Jago  
S Harrison  
A Bryant  
K Burgess  
D Melling

(Resigned 20 April 2016)

**SAHIR HOUSE  
COMPANY LIMITED BY GUARANTEE  
TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)  
FOR THE YEAR ENDED 31 MARCH 2017**

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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.

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.

**Auditor**

In accordance with the company's articles, a resolution proposing that BWM be reappointed as auditor of the company will be put at a General Meeting.

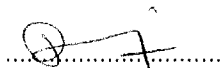
**Disclosure of information to auditor**

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 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.



**D Melling**

Trustee

Dated: 18/10/17

**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 31 MARCH 2017***

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The trustees, who are also the directors of Sahir House for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare accounts 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 charitable company for that year.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

**SAHIR HOUSE  
COMPANY LIMITED BY GUARANTEE  
INDEPENDENT AUDITOR'S REPORT  
TO THE MEMBERS OF SAHIR HOUSE**

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We have audited the accounts of Sahir House for the year ended 31 March 2017 set out on pages 12 to 27. 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), including Financial Reporting Standard 102.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and regulations made under that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them 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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

**Respective responsibilities of trustees and auditor**

As explained more fully in the statement of trustees' responsibilities set out on page 9, the trustees, who are also the directors of Sahir House for the purposes of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view. Our responsibility is to audit and express an opinion on the accounts in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

**Scope of the audit of the accounts**

A description of the scope of an audit of financial statements is provided on the FRC's website at [www.frc.org.uk/auditscopeukprivate](http://www.frc.org.uk/auditscopeukprivate).

**Opinion on accounts.**

In our opinion the accounts:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2017 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

**Opinion on other matter prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of our audit, the information given in the Trustees' Report for the financial year for which the accounts are prepared is consistent with the accounts, and the Trustees' Report has been prepared in accordance with applicable legal requirements.



**SAHIR HOUSE  
COMPANY LIMITED BY GUARANTEE  
INDEPENDENT AUDITOR'S REPORT (CONTINUED)  
TO THE MEMBERS OF SAHIR HOUSE**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption in preparing the trustees' report (which is also the directors' report for the purposes of company law) and take advantage of the small companies exemption from the requirement to prepare a strategic report.



**Lesley Malkin BA FCA (Senior Statutory Auditor)**  
for and on behalf of BWM

24/10/17

**Chartered Accountants  
Statutory Auditor**

Castle Chambers  
43 Castle Street  
Liverpool  
L2 9SH

**SAHIR HOUSE  
COMPANY LIMITED BY GUARANTEE  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	Unrestricted funds £	Restricted funds £	Total 2017 £	Total 2016 £
<b><u>Income from:</u></b>					
Donations and legacies	3	18,828	-	18,828	15,776
Charitable activities	4	263,957	218,224	482,181	541,039
Investments	5	119	-	119	261
<b>Total income</b>		<b>282,904</b>	<b>218,224</b>	<b>501,128</b>	<b>557,076</b>
<b><u>Expenditure on:</u></b>					
Raising funds	6	3,027	-	3,027	2,920
Charitable activities	7	243,691	225,805	469,496	519,044
<b>Total expenditure</b>		<b>246,718</b>	<b>225,805</b>	<b>472,523</b>	<b>521,964</b>
<b>Net income/(expenditure) for the year</b>		<b>36,186</b>	<b>(7,581)</b>	<b>28,605</b>	<b>35,112</b>
Transfers between funds	12	(5,916)	5,916	-	-
<b>Net movement in funds</b>		<b>30,270</b>	<b>(1,665)</b>	<b>28,605</b>	<b>35,112</b>
<b><u>Reconciliation of funds</u></b>					
Fund balances at 1 April 2016		179,676	9,710	189,386	154,274
<b>Fund balances at 31 March 2017</b>		<b>209,946</b>	<b>8,045</b>	<b>217,991</b>	<b>189,386</b>

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

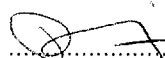
The movement in funds detailed above complies with the requirements for a statement of changes in equity under FRS102.

**SAHIR HOUSE  
COMPANY LIMITED BY GUARANTEE  
BALANCE SHEET  
AS AT 31 MARCH 2017**

	Notes	2017 £	£	2016 £	£
<b>Fixed assets</b>					
Tangible assets	13		2,903		2,164
<b>Current assets</b>					
Stocks	15	300		2,000	
Debtors	16	34,158		55,299	
Cash at bank and in hand		192,927		137,920	
		227,385		195,219	
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	17	(12,297)		(7,997)	
Net current assets			215,088		187,222
<b>Total net assets</b>			217,991		189,386
<b>The funds of the charity</b>					
Restricted funds	18		8,045		9,710
<u>Unrestricted funds</u>					
Designated funds		80,000		80,000	
	19	80,000		80,000	
General unrestricted funds					
Funds represented by fixed assets		2,903		2,164	
Free reserves		127,043		97,512	
		129,946		99,676	
Total unrestricted funds			209,946		179,676
<b>Total charity funds</b>			217,991		189,386

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

The accounts were approved by the Trustees on 18/10/17.



D Melling  
Trustee

Company Registration No. 03821749

**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

	Notes	2017 £	£	2016 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	23		57,462		73,762
<b>Investing activities</b>					
Purchase of tangible fixed assets		(2,574)		-	
Interest received		119		261	
<b>Net cash (used in)/generated from investing activities</b>			(2,455)		261
<b>Net increase in cash and cash equivalents</b>			55,007		74,023
Cash and cash equivalents at beginning of year			137,920		63,897
<b>Cash and cash equivalents at end of year</b>			192,927		137,920

**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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**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 accounts 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 2017**

---

**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 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

**SAHIR HOUSE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2017**

---

**1 Accounting policies**

**(Continued)**

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.

**1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible 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).

**1.8 Stocks**

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

**1.9 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.

**1.10 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.

**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.

**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**1 Accounting policies**

**(Continued)**

**1.11 Taxation**

The charity benefits from various exemptions from taxation afforded by tax legislation and is not liable to corporation tax on income or gains falling within those exemptions. Recovery is made of tax deducted from qualifying income and from receipts under Gift Aid. The charity is also able to partially recover Value Added Tax. Expenditure that is not recoverable by the charity is recorded in the accounts inclusive of VAT.

**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.

**3 Donations and legacies**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Donations and gifts	18,828	15,776

All gifts and donations received relate solely to unrestricted funds.

**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**4 Charitable activities**

	2017 £	2016 £
Services provided under contract	236,562	343,145
Sales of services	27,395	19,482
Performance related grants	218,224	178,412
	<u>482,181</u>	<u>541,039</u>
Analysis by fund		
Unrestricted funds	263,957	
Restricted funds	218,224	
	<u>482,181</u>	
<b>For the year ended 31 March 2016</b>		
Unrestricted funds		362,627
Restricted funds		178,412
		<u>541,039</u>
<b>Performance related grants</b>		
Reaching Communities 3	89,142	85,106
Reaching Communities 2	39,700	48,203
Comic Relief	14,818	29,088
Heritage Lottery Fund	-	300
John Moores Foundation	-	9,710
In Trust Merseyside	32,500	-
M.A.C Aids Fund	31,500	-
Theatre MAD, Make a Difference Trust	7,990	-
Other	2,574	6,005
	<u>218,224</u>	<u>178,412</u>

**5 Investments**

	2017 £	2016 £
Interest receivable	119	261
	<u>119</u>	<u>261</u>

**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**6 Raising funds**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<u>Fundraising and publicity</u>		
Other fundraising costs	325	985
Support costs	80	110
	<hr/>	<hr/>
Fundraising and publicity	405	1,095
	<hr/>	<hr/>
<u>Trading costs</u>		
Other trading activities	2,537	1,705
Support costs	85	120
	<hr/>	<hr/>
Trading costs	2,622	1,825
	<hr/>	<hr/>
	3,027	2,920
	<hr/>	<hr/>
<b>For the year ended 31 March 2016</b>		
Fundraising and publicity		1,095
Trading costs		1,825
		<hr/>
		2,920
		<hr/>

All fundraising and trading income relates solely to unrestricted funds.



**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**7 Charitable activities**

	2017 £	2016 £
<u>The promotion of health and the relief of sickness</u>		
Staff costs	336,725	357,289
Office and administration	124,207	155,812
	<u>460,932</u>	<u>513,101</u>
Share of support costs (see note 8)	1,670	2,343
Share of governance costs (see note 8)	6,894	3,600
	<u>469,496</u>	<u>519,044</u>
<b>Analysis by fund</b>		
Unrestricted funds	243,691	
Restricted funds	225,805	
	<u>469,496</u>	
<b>For the year ended 31 March 2016</b>		
Unrestricted funds		299,468
Restricted funds		219,576
		<u>519,044</u>

**8 Support costs**

	Support costs £	Governance costs £	2017 £	2016 £	Basis of allocation
Depreciation	1,835	-	1,835	2,573	In accordance with service delivery
Audit fees	-	1,648	1,648	1,600	Allocated to charitable activities
Accountancy	-	5,246	5,246	2,000	Allocated to charitable activities
	<u>1,835</u>	<u>6,894</u>	<u>8,729</u>	<u>6,173</u>	
Analysed between					
Fundraising	80	-	80	110	
Trading	85	-	85	120	
Charitable activities	1,670	6,894	8,564	5,943	
	<u>1,835</u>	<u>6,894</u>	<u>8,729</u>	<u>6,173</u>	

**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**9 Auditor's remuneration**

The analysis of auditor's remuneration is as follows:

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
<b>Fees payable to the company's auditor</b>		
Audit of the company's annual accounts	1,648	1,600
	<u>          </u>	<u>          </u>
<b>Non-audit services</b>		
Management accounts services	3,186	-
All other non-audit services	2,060	2,000
	<u>          </u>	<u>          </u>
<b>Total non-audit fees</b>	<u>5,246</u>	<u>2,000</u>

**10 Trustees**

None of the trustees (or any persons connected with them) received any remuneration from the charity during the year. Three trustees were reimbursed expenses during the year, amounting to £1,276 (2016 - £nil) and related solely to travel expenditure.

**11 Employees**

**Number of employees**

The average monthly number employees during the year was:

	<b>2017</b>	<b>2016</b>
	<b>Number</b>	<b>Number</b>
Project workers	11	14
Administration	3	2
	<u>          </u>	<u>          </u>
	14	16
	<u>          </u>	<u>          </u>

**Employment costs**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Wages and salaries	306,797	326,646
Social security costs	24,020	24,665
Other pension costs	5,908	5,978
	<u>          </u>	<u>          </u>
	<u>336,725</u>	<u>357,289</u>

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

**12 Transfers**

Transfers between funds relate to overspends on restricted fund projects. The transfers from the unrestricted funds will be recouped in the next year through continuing funding.

**SAHIR HOUSE  
COMPANY LIMITED BY GUARANTEE  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2017**

**13 Tangible fixed assets**

	Plant and machinery	Fixtures, fittings & equipment	Computers	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2016	5,020	7,745	43,262	56,027
Additions	-	-	2,574	2,574
Disposals	(4,741)	(7,071)	(34,772)	(46,584)
At 31 March 2017	279	674	11,064	12,017
<b>Depreciation and impairment</b>				
At 1 April 2016	4,856	7,745	41,263	53,864
Depreciation charged in the year	59	-	1,775	1,834
Eliminated in respect of disposals	(4,741)	(7,071)	(34,772)	(46,584)
At 31 March 2017	174	674	8,266	9,114
<b>Carrying amount</b>				
At 31 March 2017	105	-	2,798	2,903
At 31 March 2016	164	-	2,000	2,164

**14 Financial instruments**

	2017 £	2016 £
<b>Carrying amount of financial assets</b>		
Debt instruments measured at cost	219,382	187,915
<b>Carrying amount of financial liabilities</b>		
Measured at cost	12,297	7,997

**15 Stocks**

	2017 £	2016 £
Goods for resale	300	2,000

**16 Debtors**

	2017 £	2016 £
<b>Amounts falling due within one year:</b>		
Trade debtors	12,811	7,803
Accrued income	13,643	42,192
Prepayments	7,704	5,304
	34,158	55,299

**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**17 Creditors: amounts falling due within one year**

	<b>2017</b>	<b>2016</b>
	<b>£</b>	<b>£</b>
Trade creditors	7,530	264
Other creditors	53	-
Accruals and deferred income	4,714	7,733
	<u>12,297</u>	<u>7,997</u>

**18 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:

	<b>Balance at 1 April 2016</b>	<b>Movement in funds</b>			<b>Balance at 31 March 2017</b>
		<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
John Moores Foundation	9,710	-	(9,710)	-	-
Reaching Communities 2	-	39,700	(43,611)	3,911	-
Reaching Communities 3	-	89,142	(89,087)	-	55
Comic Relief	-	14,818	(14,818)	-	-
In Trust Merseyside	-	32,500	(34,505)	2,005	-
M.A.C. Aids Fund	-	31,500	(31,500)	-	-
Theatre MAD, Make a Difference					
Trust	-	7,990	-	-	7,990
LCVS	-	2,574	(2,574)	-	-
	<u>9,710</u>	<u>218,224</u>	<u>(225,805)</u>	<u>5,916</u>	<u>8,045</u>

**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

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**18 Restricted funds**

**(Continued)**

The John Moores Foundation provided a grant to address destitution of HIV positive people seeking asylum in the UK and to improve the standard of advice and support provided to them.

Reaching Communities 2 provided grants in respect of the Working Together project which provides 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.

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.

The Comic Relief Fund provided a grant towards the cost of a specialised worker and counsellor to focus on supporting women from asylum seeking countries.

The In Trust Merseyside project aims to create safer and stronger connections between trans people and local communities within Liverpool, for the benefit of trans people's health, wellbeing and resilience. This is achieved through wellbeing sessions which develop individual skills and capabilities and knowledge by inviting guest speakers to inform beneficiaries of services, and the Transcend Support Group which addresses the impact of trans hate crime.

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

Although the M.A.D. Trust project has not started in year, this project will fund specialist support work hours to provide outreach to the homes (or hostel accommodation) of service users who have lost contact with other services, including HIV clinics. Our staff will work in partnership with the Specialist HIV Community Nursing team to provide both clinical and non-clinical support to people in very difficult circumstances and/or with very chaotic lifestyles.

Sahir House also received a small capital grant from LCVS to fund the replacement of the computer server.

**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**19 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:

	Balance at 1 April 2016 £	Movement in funds		Balance at 31 March 2017 £
		Income £	Expenditure £	
Redundancy fund	80,000	-	-	80,000
	<u>80,000</u>	<u>-</u>	<u>-</u>	<u>80,000</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 £80,000.

**20 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2017 are represented by:			
Tangible assets	2,903	-	2,903
Current assets/(liabilities)	207,043	8,045	215,088
	<u>209,946</u>	<u>8,045</u>	<u>217,991</u>

**21 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:

	2017 £	2016 £
Within one year	3,226	3,374
Between two and five years	11,885	998
In over five years	1,486	-
	<u>16,597</u>	<u>4,372</u>

**SAHIR HOUSE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2017**

**22 Related party transactions**

**Remuneration of key management personnel**

The remuneration of key management personnel is as follows.

	2017	2016
	£	£
Aggregate remuneration	50,341	49,831

**23 Cash generated from operations**

	2017	2016
	£	£
Surplus for the year	28,605	35,112
Adjustments for:		
Investment income recognised in statement of financial activities	(119)	(261)
Depreciation and impairment of tangible fixed assets	1,835	2,573
Movements in working capital:		
Decrease in stocks	1,700	-
Decrease in debtors	21,141	55,340
Increase/(decrease) in creditors	4,300	(19,002)
<b>Cash generated from operations</b>	<b>57,462</b>	<b>73,762</b>

**24 Contingent asset**

The charity has two thirds ownership in a property which was gifted a number of years ago. The property has 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.

**25 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.