

**Charity Registration No. 1062692**

**Company Registration No. 03293987 (England and Wales)**

**Stop Hate UK**

**(A Company Limited By Guarantee)**

**Trustees' Report And Unaudited Financial Statements**

**For The Period Ended 30 September 2020**

**STOP HATE UK**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	G Lewis L Brown K Chahal B Culleton Professor J Garland Dr N Hall U Ozturk S Raza E Shin Dr J Smith M Ward Dr N Yasin	(Chair)  (appointed 7 August 2020)       (appointed 8 November 2019) (appointed 7 February 2020)  (appointed 7 August 2020)
<b>Secretary</b>	R Simkins	
<b>Charity number</b>	1062692	
<b>Company number</b>	03293987	
<b>Registered office</b>	Unit E2a Joseph's Well Hanover Walk Leeds LS3 1AB	
<b>Independent examiner</b>	Laura Masheder DChA, FCA Garbutt & Elliott LLP 33 Park Place Leeds LS1 2RY	
<b>Bankers</b>	Unity Trust Bank plc 4 Brindleyplace Birmingham B1 2HB	
<b>Solicitors</b>	Wrigleys Solicitors LLP 19 Cookridge Street Leeds LS2 3AG	

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# **STOP HATE UK**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

#### **FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

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The Trustees who are also Directors of the charity for the purposes of the Companies Act 2006, submit their report and independently examined financial statements for the 18 month period ended 30 September 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

##### **Our Vision**

We dream of a society which is free from hate, harassment and discrimination, where all people are valued for their unique identity.

##### **Our Ambition**

As a means of realising this dream, we seek to work towards a society in which all people affected by hate, harassment and discrimination can challenge, report and change their experience, to support and empower people who are affected by Hate Crime, harassment and discrimination, to influence and guide organisations in their responses to Hate Crime, harassment and discrimination and to develop effective partnerships with other organisations which share our dream.

Stop Hate UK continue to help to tackle all forms of Hate Crime and discrimination by ensuring every person, regardless of identity, has someone to listen, believe, and advise them. Data gathered and received in the last financial year from our independent helpline services demonstrates an increase in Hate Crime reporting. 60% of calls provided listening support, information, and advice to victims both reporting incidents and enquiring about our services. This year, our average call duration time continues to be 20-minutes which is a true testament to our dedicated specialists on the Helpline team. Stop Hate UK continue to review and develop these services year on year to provide unrivalled support for those affected.

When reviewing the aims and objectives of the charity, and in planning future activities, the Trustees have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

#### **Achievements and performance**

##### **Reporting**

The highest forms of reported abuse were racism (35%), and disability (24%). It is noted that there was a 37% increase in calls relating to sexual orientation and a staggering 600% increase in reports of misogyny motivated incidents.

Hate speech online continues to be strong motivator for reports and is an ever-increasing issue whereby 254 reports referred to online hate found across the internet and social media networking sites.

The Covid-19 pandemic reflected a small reduction in contact made to our helplines for the first time in five years and the subsequent lockdown affected Hate Crime reporting. While Hate Crime services across the UK have been restricted because of the Covid-19 pandemic, the Stop Hate UK helpline Team have always been remote based and responded quickly to the pandemic by continuing to provide 24-hour support despite unprecedented circumstances.

As restrictions continue, there has also been an increase in neighbour disputes whereby people have been subjected to abuse in their own gardens and private spaces. Moreover, whilst the lockdown had an effect on the number of reports received, as the situation progressed, there was a change in some people's attitudes towards people perceived to be Chinese; many of these people were subjected to verbal abuse and threatening behaviour.

**STOP HATE UK  
(A COMPANY LIMITED BY GUARANTEE)  
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)  
FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

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Certainly, two-thirds of all contacts were made via telephone but, interestingly, 41% of these were outside of 'normal' working hours, which demonstrates why 24/7 access to our services is vital. The result of providing continuous support to those affected by Hate Crime and discrimination and collaborating with external organisations has resulted in almost 500 cases being reported to the police or local support agencies. Our Hate Crime Reporting App available in West Yorkshire and Surrey has shown an increase in usage and now accounts for 10% of contacts in those areas.

As such, Stop Hate UK continue to provide consistent support services across locations in the UK as we welcome funding in Stockport and Jersey which have been added to our list of outreach areas.

**Partnerships and collaborations**

Stop Hate UK continues to grow in reach, resource, and influence as we share our expertise with people on all levels to tackle Hate Crime and discrimination. At a crucial time in the UK where people are becoming upstanders with the tragic and brutal killing of George Floyd, Stop Hate UK are keeping the momentum going. It is not new that sustainable changes are needed to eliminate discrimination.

Relative to our accounts, donations have risen by an amazing 1,433% in the period. The impact of this support has been far reaching and has enabled the opening of an office in London, expansion of our team, and the extension of our helpline to two new London boroughs, with a third imminent. Moreover, we have increased our capacity to collaborate across the community, corporate and education sector to raise awareness, facilitate inclusive practices, and create safer environments.

At Stop Hate UK, we know that collaboration with organisations can enable us to combat crime and live in a safer world, free from hate and discrimination. Throughout 2020, we have worked on a national and local level to deliver projects, workshops, and strategy development with the aim of educating communities, encouraging reporting, and creating more inclusive practices across sectors.

As part of Project Unite, an initiative funded by the Home Office's Building a Stronger Britain Together, Stop Hate UK welcomed the launch of the new helpline service, Call Hate Out™ - which provides an additional avenue for under-18's to report Hate Crime in existing Stop Hate UK Helpline areas. The launch has provided significant opportunity for areas to strengthen their own Hate Crime strategies and ensure they are better placed to handle Hate Crime and discrimination. The service is available in all our helpline areas but has also enabled us to expand our reach into the whole of South Yorkshire, West Yorkshire, Leicestershire and Nottinghamshire.

Stop Hate UK helped to deliver Project Unite in collaboration with the National Holocaust Centre and Museum in our continued aim of educating young people across the UK about Hate Crime. Stop Hate UK took part in developing impactful workshops to around 35 different schools with the National Holocaust Centre to raise awareness of how dangerous discrimination and Hate crime is. The workshops focused on the importance of being an 'Upstander' and challenging hateful behaviour by acting safely. This was closely linked to our Call Hate Out project that continues to be carried out in schools across the UK with the aim encouraging students to become Ambassadors against Hate Crime.

In a smaller project, Stop Hate UK supported the Building a Stronger Britain Together (BSBT) by working on a local level to raise awareness through collaborating with Huddersfield Town's Football Foundation and local Schools in the area. This project was aimed at promoting community cohesion, through delivering activities that raised questions of diversity and inclusion, including theatre production, hip-hop and beat box workshops, philosophy for teenagers, sports activities and Hate Crime awareness sessions. Instrumental to the development of these projects was the appointment of our very own Project Educator, whom we welcomed to the team in 2019.

Stop Hate UK also partnered with Resolve ASB, an Anti-Social Behaviour organisation working to help organisations to effectively deal with community safety and ASB issues. In our joint aim to create safe spaces across the UK, we developed new resources for housing providers to ensure they can better understand their tenants needs.

While our reputation grows in the UK, we are also proud of the work we have done internationally to support the Hatemeter project, a Pan-European Hate Speech tool for monitoring, analysing, and tackling Anti-Muslim hatred online which resulted in Stop Hate UK attending the Hatemeter/Amnesty International event in Italy.

**STOP HATE UK**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

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During the period, in a combined mission is to help report, combat and end hate crime in all sport and the wider community in the UK, Europe, America and Australia, Stop Hate UK have partnered up with Final Whistle™. Final Whistle™ allows the user to capture photo, video, or audio of a hate crime incident inside or outside of the Club or any sporting event (if safe to do so) via the Final Whistle™ App. Stop Hate UK will support the functionality of the App by providing real time responses, 24 hours a day, every day of the year to users in our aim to help sports clubs to combat and stamp out Hate Crime in league and grass roots sport both nationally and internationally.

Closer to home, we have also strengthened links in the education sector with Cardiff University who have developed the 'Hate Lab', a Global Hub for gathering data on hate speech and crime. We look forward to the Hate Lab embarking on new developments in research and knowledge on Hate Crime over the next year.

In summary, this report covers the last 18-month period, whereby the last 6 months has brought many unprecedented challenges for Stop Hate UK. Despite adversities, remaining flexible, developing internal strategy, and sharing knowledge has enabled the charity to help those affected by Hate crime and discrimination and ensured organisations are best placed to handle it. As such, our services continue to grow in strength and impact as we strive for positive social change in the UK.

Due to the infrastructure of our Helpline, we continue to provide an uninterrupted service, despite restrictions, as the team are well-versed in working from home.

### **Fundraising**

We strive to achieve the highest fundraising standards and we value our wonderful supporters. We expect our fundraising team to act honestly and with integrity at all times and ensure we remain compliant with all the laws and guidelines that govern us.

We want to inspire trust in our supporters and ensure that all supporters have an excellent experience when donating to Stop Hate UK.

We are staying up to date with developments in charity regulation, data protection and the Fundraising Preference Service (FPS) to make sure we are legally compliant and adhering to all guidelines. Our fundraisers also follow the Institute of Fundraising's Code of Practice and we are registered with the Fundraising Regulator.

### **Financial review**

The Statement of Financial Activities shows net income for the period before actuarial gains and losses of £98,938 and we had funds at 30 September 2020 of £91,796, of which all were unrestricted.

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') should be sufficient to sustain the organisation in the event of a closure. The free reserves at 30 September 2020 after taking into account long term liabilities are £91,796 and it is conservatively estimated that closure costs would be in the region of £61,500. The Trustees intend to review the reserves policy each year.

The Trustees and Chief Executive are monitoring the performance of the charity very closely and are confident that the actions of the last few years have meant that the organisation is in a strong position to grow and attract future funding and therefore consider it appropriate to prepare the Financial Statements on a going concern basis.

The review of the post year end financial results of the charity indicates that sufficient level of helpline and other income has been received to enable the charity to meet its obligations and to continue its activities. The Trustees are in continuing discussion regarding the long term strategy and plans for the charity.

**STOP HATE UK**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

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**Risks**

Stop Hate UK recognise that the long-term impacts of the Covid pandemic crisis – on individuals, networks, partner organisations and financial resources are still unknown and along with the ongoing impact of cumulative cuts to public and private income sources, and increased uncertainties about the future of local authority presents risks

In terms of responding to these risks the Charity has established 3 new sub groups so that we can more closely scrutinise opportunity and risk and as part of this and ongoing development of the work of the Charity we are identifying alternative sources of income and have invested in fundraising from donations as well as developing new initiatives and partnerships. In terms of the Covid crisis our delivery practices are totally compatible with home working and this is leading to an increase in interest in our work with low risk to the employee team as we are practicing lone working from home. This development has increased our ability to deliver training and other packages to a wider geographical and sector audience.

**Plans for future periods**

Stop Hate UK will continue to tackle all forms of Hate Crime and discrimination on every level to ensure society is free from hate, harassment, and discrimination and people are valued for their unique Identity.

For 2021, Stop Hate UK will be strengthening its services by:

- Developing a support Hub in the new London based office.
- Expanding training and consultancy services.
- Developing more anti-hate workshops with universities, schools, and colleges.
- Strengthening corporate collaboration and partnership opportunities through the development of a corporate membership scheme with the aim of facilitating more inclusive spaces and practices in this sector.
- Expanding our helpline provision through attracting new areas/organisations to fund the service and also to increase the number of Hate Crime Reporting Apps

**Structure, governance and management**

The legal and administrative information forms part of these Financial Statements.

Stop Hate UK is a registered charity, constituted as a company limited by guarantee and is therefore governed by a memorandum and articles of association. The Project was established in 1995 with staff seconded from Leeds City Council and became independent of the Council in April 2000. On 6 June 2007 it changed its name from The Leeds Racial Harassment Project to Stop Hate UK and the objects clause was amended to allow activities outside Leeds.

The Trustees who served during the year under review and to date are set out on the Legal and Administrative Information page. All are eligible for re-election.

We continue to attract new Members and Trustees. We are keen to include new Trustees that bring diversity both in terms of their characteristics but also their experience and interests.

A full-time salaried Chief Executive and a Board of Trustees manage the charitable company. The Board of Trustees meets regularly to manage its affairs. All Trustees give their time voluntarily. Any expenses reclaimed by Trustees from the charity are set out in note 8 of the Financial Statements.

**STOP HATE UK**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

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The Trustees consider the Chief Executive, the Director of London Services, the Director of Operations and the Manager of On-line Services, as comprising the key management personnel of the charity in charge of directing and controlling the charity and running and operating the charity on a day to day basis.

The pay of the charity's key management personnel is reviewed annually and normally increased in accordance with average earnings. The remuneration is also bench-marked with organisations of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

The Trustees regularly conduct their own review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

We continue to attract new Members and Trustees. We are keen to include new Trustees that bring diversity both in terms of their characteristics but also their experience and interests.

**Statement of Trustees' responsibilities**

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements 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 financial statements 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.

**Small Company Rules**

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

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

.....  
**Mr G Lewis**  
Trustee  
Dated: .....



**STOP HATE UK  
(A COMPANY LIMITED BY GUARANTEE)  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF STOP HATE UK**

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I report to the Trustees on my examination of the financial statements of Stop Hate UK (the charity) for the period ended 30 September 2020.

This report is made solely to the Charity's Trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My independent examination work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my independent examination work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

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

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act;  
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

**Laura Mashedor DChA, FCA**

Garbutt & Elliott LLP  
33 Park Place  
Leeds  
LS1 2RY

Dated: .....

**STOP HATE UK**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

	Notes	Unrestricted funds 30 September 2020 £	Restricted funds 30 September 2020 £	Total 30 September 2020 £	Total 31 March 2019 £
<b>Income from:</b>					
Donations and memberships	3	251,563	-	251,563	15,819
Charitable activities	4	290,572	241,609	532,181	333,767
Other trading activities	5	40,367	5,000	45,367	46,216
<b>Total income</b>		<b>582,502</b>	<b>246,609</b>	<b>829,111</b>	<b>395,802</b>
<b>Expenditure on:</b>					
Raising funds		10,944	-	10,944	-
Charitable activities	6	472,620	246,609	719,229	422,827
<b>Total resources expended</b>		<b>483,564</b>	<b>246,609</b>	<b>730,173</b>	<b>422,827</b>
<b>Net income/(expenditure)</b>		<b>98,938</b>	<b>-</b>	<b>98,938</b>	<b>(27,025)</b>
<b>Net income/(expenditure) before other recognised gains / (losses)</b>		<b>98,938</b>	<b>-</b>	<b>98,938</b>	<b>(27,025)</b>
<b>Other recognised gains and losses</b>					
Actuarial loss on defined benefit pension schemes		(170)	-	(170)	(2,403)
<b>Net movement in funds</b>		<b>98,768</b>	<b>-</b>	<b>98,768</b>	<b>(29,428)</b>
Fund balances at 1 April 2019		(6,972)	-	(6,972)	22,456
<b>Fund balances at 30 September 2020</b>		<b>91,796</b>	<b>-</b>	<b>91,796</b>	<b>(6,972)</b>

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

The notes on pages 10 - 22 form part of these financial statements.

A fully detailed Statement of Financial Activities for the year ended 31 March 2019 is shown at note 22.

All income and expenditure derive from continuing activities.

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

**STOP HATE UK**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2020**

	Notes	30 September 2020		31 March 2019	
		£	£	£	£
<b>Current assets</b>					
Stocks	11	20,400		26,037	
Debtors	12	47,482		88,587	
Cash at bank and in hand		174,921		10,366	
				<u>124,990</u>	
		242,803			
<b>Creditors: amounts falling due within one year</b>	13	(143,364)		(121,454)	
		<u>          </u>		<u>          </u>	
Net current assets			99,439		3,536
<b>Creditors: amounts falling due after more than one year</b>	14		(7,643)		(10,508)
			<u>          </u>		<u>          </u>
<b>Net assets/(liabilities)</b>			91,796		(6,972)
			<u>          </u>		<u>          </u>
<b>Income funds</b>					
<u>Unrestricted funds</u>					
General unrestricted funds		101,625		5,627	
Pension reserve	16	(9,829)		(12,599)	
		<u>          </u>		<u>          </u>	
			91,796		(6,972)
			<u>          </u>		<u>          </u>
			91,796		(6,972)
			<u>          </u>		<u>          </u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the period ended 30 September 2020. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

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

The financial statements were approved by the Trustees on .....

.....  
Mr G Lewis  
**Trustee**

**Company Registration No. 03293987**

**STOP HATE UK**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

	Notes	2020		2019	
		£	£	£	£
<b>Cash flows from operating activities</b>					
Cash generated by/(used in) operations	21		164,555		(51,819)
<b>Net cash used in investing activities</b>					
			-		-
<b>Net cash used in financing activities</b>					
			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>					
			164,555		(51,819)
Cash and cash equivalents at beginning of period			10,366		62,185
<b>Cash and cash equivalents at end of period</b>			<u>174,921</u>		<u>10,366</u>

# **STOP HATE UK**

## **(A COMPANY LIMITED BY GUARANTEE)**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

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## **1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **Charity information**

Stop Hate UK is a charitable company and is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit E2a, Joseph's Well, Hanover Walk, Leeds, LS3 1AB. The organisation's charity number is 1062692 and its company number is 03293987.

The company is limited by guarantee and does not have a share capital. Every member of the company undertakes to contribute such amount as may be required (not exceeding £1) to the company's assets if it should be wound up while he is a member, or within one year after he ceases to be a member, for payment of the Company's debts and liabilities contracted before he ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories amongst themselves.

### **1.1 Accounting convention**

The financial statements have been prepared in accordance with 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 2019).

The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

The financial statements have been prepared under the historical cost convention, modified to include certain financial instruments at fair value. The principal accounting policies adopted are set out below.

### **1.2 Going concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Whilst the global economy has been significantly impacted by the COVID-19 virus, the charity still has reserves sufficient to meet its immediate requirements. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

### **1.4 Income**

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

**STOP HATE UK**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

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**1 Accounting policies**

**(Continued)**

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

**1.5 Expenditure**

Expenditure is recognised in the period in which it is incurred, and includes attributable VAT which cannot be recovered:

- Charitable expenditure comprises those costs incurred by the charity in the deliverance of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.
- Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the Charity's activities.

**1.6 Tangible fixed assets**

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

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

Fixtures and fittings	25% straight line
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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.

Fixed assets costing more than £1,000 are capitalised.

**1.7 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell.

**1.8 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.

**STOP HATE UK**  
**(A COMPANY LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

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**1 Accounting policies**

**(Continued)**

**1.9 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.

***Impairment of financial assets***

Financial assets, other than those held at fair value through income and expenditure, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in net income/(expenditure) for the year.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in net income/(expenditure) for the year.

***Derecognition of financial assets***

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

***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.

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.

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**1 Accounting policies**

**(Continued)**

**1.10 Taxation**

Stop Hate UK is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Charity is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

**1.11 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.

**1.12 Pensions**

The company contributes to the Pensions Trust's Growth Plan. The Plan is a multi employer pension plan. It is not possible in the normal course of events to identify on a reasonable and consistent basis the share of underlying assets and liabilities belonging to the charity. In accordance with Charities SORP (FRS 102) the charity recognises the liability to make payments to fund the deficit relating to past service where it has entered into an agreement to make those payments.

**1.13 Leases**

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

**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.

**Critical estimates**

The liability in respect of The Pension Trust Growth Plan Scheme is calculated by the Scheme Actuary in conjunction with the results of the tri-annual review of the Scheme as certified by the Scheme Actuary. The liability relating to the pension scheme is materially sensitive to changes in the underlying actuarial assumptions and estimates, particularly the rate of discount applied by the Scheme Actuary, details of which are included in note 16.



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**3 Donations and memberships**

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
Donations and memberships	251,563	15,819

**4 Charitable activities**

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Grants	-	241,609	241,609	-	142,377	142,377
Safer Leeds	-	-	-	20,000	-	20,000
Other grants and contracts	290,572	-	290,572	171,390	-	171,390
	<u>290,572</u>	<u>241,609</u>	<u>532,181</u>	<u>191,390</u>	<u>142,377</u>	<u>333,767</u>

**5 Other trading activities**

	Unrestricted funds	Restricted funds	Total Unrestricted funds	
	2020	2020	2020	2019
	£	£	£	£
Trading income	32,551	-	-	20,237
Sale of promotional material	12,947	-	-	12,902
Other	718	5,000	45,367	-
	<u>40,367</u>	<u>5,000</u>	<u>45,367</u>	<u>46,216</u>

All income from trading activities is unrestricted in the previous financial year.

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**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

**6 Charitable expenditure**

	Note	2020 £	2019 £
Staff costs		542,087	305,529
Temporary staff costs		8,234	8,845
Interest cost – on pension liability	<b>16</b>	212	184
Training and other staff costs		1,079	1,456
Sundry costs		-	839
Insurance		4,804	2,107
Travel and transport		15,904	15,048
Rent, rates, heat and light		36,664	18,744
Sundry equipment		11,682	7,629
Postage		1,858	1,133
Printing and stationery		4,722	655
Telephone and internet		12,984	7,946
Translation, interpretation and other contracted services		25,040	20,962
Advertising, educational material and publicity		24,201	8,800
Subscriptions and Payroll administration		12,256	7,159
Pension deficit contribution		(3,152)	(1,481)
		<u>698,575</u>	<u>405,555</u>
Share of support costs (see note 7)		15,456	14,672
Share of governance costs (see note 7)		5,198	2,600
		<u>719,229</u>	<u>422,827</u>
<b>Analysis by fund</b>			
Unrestricted funds		472,620	279,327
Restricted funds		246,609	143,500
		<u>719,229</u>	<u>422,827</u>

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**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

**7 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2020</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Secretarial support	13,106	-	13,106	13,302	-	13,302
Finance support	1,925	-	1,925	1,132	-	1,132
Bank charges	425	-	425	238	-	238
Audit fees	-	2,958	2,958	-	2,600	2,600
Legal and professional	-	2,240	2,240	-	-	-
	<u>15,456</u>	<u>5,198</u>	<u>20,654</u>	<u>14,672</u>	<u>2,600</u>	<u>17,272</u>

Independent Examination fees in the period were £1,060 (2019- £940) and accountancy fees paid to the examiner were £1,405 (2019- £1,215).

**8 Trustees**

The Trustees received no remuneration from the charity during the period (2019: £nil). Travel expenses were incurred for 6 Trustees totalling £1,176 (2019: £919 reimbursed to 6 Trustees).

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**9 Staff costs**

**Number of employees**

The average number of employees during the period was:

	<b>2020</b>	<b>2019</b>
	23	19
	<u>23</u>	<u>19</u>

**Employment costs**

	<b>Notes</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
Wages and salaries		488,943	276,850
Social security costs		30,071	16,461
Other pension costs		23,073	12,218
Pension deficit contribution	<b>16</b>	(3,152)	(1,481)
		<u>538,935</u>	<u>304,048</u>

No employee earned £60,000 or more during the year (2019: no employees).

The Trustees consider its key management personnel comprised of the Chief Executive Officer, the Director of London Services the Manager of On-line Services and the Director of Operations. In the year to March 2019 it comprised the Chief Executive Officer and the Director of London Services only. The total employment benefits including employer pension contributions and employer's National Insurance of the key management personnel were £388,653 (2019: £71,198).

**10 Tangible fixed assets**

	<b>Fixtures and fittings</b>
	<b>£</b>
<b>Cost</b>	
At 1 April 2019	26,413
At 30 September 2020	<u>26,413</u>
<b>Depreciation and impairment</b>	
At 1 April 2019	26,413
At 30 September 2020	<u>26,413</u>
<b>Carrying amount</b>	
At 30 September 2020	<u>-</u>
At 31 March 2019	<u>-</u>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
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**11 Stocks**

	<b>2020</b>	<b>2019</b>
	£	£
Finished goods and goods for resale	20,400	26,037

**12 Debtors**

	<b>2020</b>	<b>2019</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	34,561	74,937
Prepayments and accrued income	12,921	13,650
	<u>47,482</u>	<u>88,587</u>

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

	<b>2020</b>	<b>2019</b>
	£	£
	<b>Notes</b>	
Deferred income	<b>15</b>	111,053
Short term retirement benefit obligations	<b>16</b>	2,186
Accruals		30,125
		<u>143,364</u>
		<u>121,454</u>

**14 Creditors: amounts falling due after more than one year**

	<b>2020</b>	<b>2019</b>
	£	£
	<b>Note</b>	
Long term retirement benefit obligations	<b>16</b>	7,643
		<u>10,508</u>

**15 Deferred income**

	<b>2020</b>	<b>2019</b>
	£	£
Balance at 1 April 2019	105,433	104,976
Released to Statement of Financial Activities	(105,433)	(104,976)
Amount deferred in the period	111,053	105,433
	<u>111,053</u>	<u>105,433</u>

**16 Retirement benefit schemes**

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

**16 Retirement benefit schemes**

**(Continued)**

**Defined benefit schemes**

The charity participates in The Pension Trust Growth Plan Scheme, a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK.

Where the Scheme is in deficit and where the charity has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

**Key Assumptions**

	<b>Year to 30 September 2020 %</b>	<b>Year to 31 March 2020 %</b>	<b>Year to 31 March 2019 %</b>
<b>Discount rate</b>	0.58	2.53	1.39

Income and expenditure impact

	<b>2020 £</b>	<b>2019 £</b>
Interest expense	212	184
Re-measurements - impact of changes in actuarial assumptions	170	115
Re-measurements - amendments to the contribution schedule	-	2,288
<b>Total cost</b>	<u>382</u>	<u>2,587</u>

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	<b>2020 £</b>	<b>2019 £</b>
Present value of defined benefit obligations	9,829	12,599
<b>Deficit in scheme</b>	<u>9,829</u>	<u>12,599</u>

Movements in the present value of defined benefit obligations:

	<b>2020 £</b>
Liabilities at 1 April 2019	12,599
Unwinding of the discount factor (interest expense)	212
Deficit contribution paid	(3,152)
Remeasurements - impact of any change in assumptions	170
<b>At 30 September 2020</b>	<u>9,829</u>

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**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

17 Restricted funds Current period	Balance at 1 April 2019	Income	Expenditure	Balance at 30 September 2020
	£	£	£	£
National Holocaust Centre	-	53,386	(53,386)	-
MHCLG	-	50,000	(50,000)	-
Safer Leeds	-	22,500	(22,500)	-
Hatometer	-	11,121	(11,121)	-
PSNI - No hate speech project	-	30,000	(30,000)	-
MOPAC	-	40,000	(40,000)	-
True Vision Facing Facts	-	5,000	(5,000)	-
True Vision Symbols	-	5,000	(5,000)	-
Sutton Outreach	-	14,819	(14,819)	-
	-	246,609	(246,609)	-

National Holocaust Centre - To provide educational services.

MHCLG - To recruit, train and support volunteers and staff seconded to the 'Online Hate Team' to engage in disseminating counter-narratives and challenging harmful online behaviours which may become normalised and lead to physical acts of hate crime.

Safer Leeds - Towards promotion of community tolerance and respect.

Hatometer - To provide data, consultancy, training and testing in relation to the design and development of a software tool intended to identify and offer responses to online Islamophobic messages.

PSNI: No Hate Speech Project - To develop and implement an effective Counter Narrative strategy to challenge online Hate Speech.

MOPAC - To provide for the development of an online resource for young people and consultancy and support services for the Metropolitan Police 'Online hub'.

True Vision Facing Facts – To revise and review the police online training package on hate crime to ensure it is suitable for civic society.

True Vision Symbols - To gather and input images and information relating to hate groups.

Sutton Outreach - To deliver a more connected, sustainable, and resilient response to hate crime in Sutton by delivering a project that will increase awareness of Hate Crime, offer support to people experiencing or witnessing it and let residents know how to report it.

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

**17 Restricted funds**

**(Continued)**

Prior year	Balance at 1 April 2018	Income	Expenditure	Balance at 31 March 2019
	£	£	£	£
Awards for All	-	8,400	(8,400)	-
National Holocaust Centre	-	17,323	(17,323)	-
Safer Leeds	-	15,000	(15,000)	-
Hate Meter	-	22,254	(22,254)	-
Leeds City Council CCTV	1,123	-	(1,123)	-
MOPAC	-	40,000	(40,000)	-
North Yorkshire PCC training	-	4,400	(4,400)	-
No Hate Speech Project	-	30,000	(30,000)	-
WYPCC App	-	5,000	(5,000)	-
	<u>1,123</u>	<u>142,377</u>	<u>(143,500)</u>	<u>-</u>

**18 Analysis of net assets between funds**

	Net current assets	Creditors over one year	Total
	£	£	£
<b>Current period</b>			
Unrestricted funds	99,439	(7,643)	91,796
	<u>99,439</u>	<u>(7,643)</u>	<u>91,796</u>
	<u><u>99,439</u></u>	<u><u>(7,643)</u></u>	<u><u>91,796</u></u>
<b>Prior year</b>			
Unrestricted funds	3,536	(10,508)	(6,972)
	<u>3,536</u>	<u>(10,508)</u>	<u>(6,972)</u>
	<u><u>3,536</u></u>	<u><u>(10,508)</u></u>	<u><u>(6,972)</u></u>

**19 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:

	2020 £	2019 £
Within one year	21,482	20,282
Between two and five years	57,465	89,890
	<u>78,947</u>	<u>110,172</u>
	<u><u>78,947</u></u>	<u><u>110,172</u></u>



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**FOR THE PERIOD ENDED 30 SEPTEMBER 2020**

**20 Related party transactions**

Other than the expenses set out in note 9 there were no other disclosable related party transactions during the period (2019 - no transactions).

<b>21 Cash generated from operations</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Surplus/(deficit) for the period	98,938	(27,025)
Adjustments:		
Defined benefit scheme adjustments	(2,940)	(1,297)
Decrease/(increase) in stocks	5,637	(4,587)
Decrease/(increase) in debtors	41,105	(18,225)
Increase/(decrease) in creditors	16,195	(1,142)
Increase in deferred income	5,620	457
<b>Cash generated by/(used in) operations</b>	<b>164,555</b>	<b>(51,819)</b>

**22 Comparative Statement of Financial Activities**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total 2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Income from:</u></b>			
Donations and memberships	15,819	-	15,819
Charitable activities	191,390	142,377	333,767
Other trading activities	46,216	-	46,216
<b>Total income</b>	<b>253,425</b>	<b>142,377</b>	<b>395,802</b>
<b><u>Expenditure on:</u></b>			
Charitable activities	279,327	143,500	422,827
<b>Net income/(expenditure) for the year</b>	<b>(25,902)</b>	<b>(1,123)</b>	<b>(27,025)</b>
<b>Other recognised gains</b>			
Actuarial gains on pension liability	-	-	-
<b>Net (outgoing)/incoming resources</b>	<b>(25,902)</b>	<b>(1,123)</b>	<b>(27,025)</b>
Actuarial loss on defined benefit pension schemes	(2,403)	-	(2,403)
<b>Net movement in funds</b>	<b>(28,305)</b>	<b>(1,123)</b>	<b>(29,428)</b>
Fund balances at 1 April 2018	21,333	1,123	22,456
<b>Fund balances at 31 March 2019</b>	<b>(6,972)</b>	<b>-</b>	<b>(6,972)</b>