

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 Year Ended 31 March 2023

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

Trustees	G Lewis (Chair) L Brown Professor J Garland (Chair) U Ozturk E Shin Dr J Smith Dr M Yasin M Bousherian W McAdam B Culleton M P Ward S Chan	(resigned 2 December 2022) (resigned 23 November 2023) (appointed 19 August 2022) (appointed 8 July 2022) (appointed 19 August 2022) (appointed 2 November 2023)
Secretary	R Simkins	
Charity number	1062692	
Company number	03293987	
Registered office	Unit E2a Joseph's Well Hanover Walk Leeds LS3 1AB	
Independent examiner	Jessica Lawrence Azets Audit Services Limited 12 King Street Leeds LS1 2HL	
Bankers	Unity Trust Bank plc 4 Brindleyplace Birmingham B1 2HB	
Solicitors	Wrigleys Solicitors LLP 19 Cookridge Street Leeds United Kingdom LS2 3AG	

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STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2023

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 year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1.2 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 effective from 1 January 2019).

Reference and Administrative Details

The Legal and Administrative Information page forms part of this report.

Objectives and activities

Our Vision

A world which is free from hate, harassment and discrimination.

Our Mission

To combat prejudice and hate
To support those affected
To educate towards a hate-free society.

Our Ambition

As a means of realising this vision, 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 vision.

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 22-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.

STOP HATE UK

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

FOR THE YEAR ENDED 31 MARCH 2023

Achievements and performance

1.1 Our year

Another year of rapid change and growth in new areas within the charity, has seen the team adapt and deliver a range of successful projects, events, and initiatives, all aimed at supporting our mission and vision. Hate Crime continues to harm our communities and the challenges to reduce harm continue. The cost-of-living crisis is impacting on many of our donors, and this is making it harder for us all to manage. We are eternally grateful to all our donors, past and present for their essential help in maintaining our services.

We have continued to work remotely but decided to maintain our offices to provide a hybrid offer to some of the team and to provide a base for volunteers. Sadly, from November 2023 we have moved out of the London office but will continue to review our future needs and hopefully find a suitable space again.

To improve our remote working we moved to using Teams in January 2023 and have not looked back as it has really enhanced our team spirit and efficiency. Our team works from bases from Portsmouth to Scotland, so we are reflecting our UK coverage albeit, as yet, without a presence in Wales and Northern Ireland.

While we are now delivering more in person events, Covid 19 has had a lasting impact on us all, as many of our partners still prefer online meetings and often online training delivery. This combination of in-person and online events enabled us to directly reach more than 10,000 people through our awareness raising and training initiatives and our unique 24-hour support helpline. The helpline offered direct support to more than 1,000 individuals, providing vital information and advice at a time when it is needed. This 'listening ear' and dedicated advice service helps reduce the harm caused by Hate Crime by listening, advising, and working with many partner agencies to find solutions for people.

Because we encourage all attendees at our training and awareness sessions to be Upstanders and share information about our 24-hour support services, we are certain that our training and public speaking engagements have an even wider reach. We conservatively estimate this additional impact to engage a minimum of 30,000 people.

We know that many instances of hate, harassment and discrimination still go unreported and that there is still much to be achieved. As our Director of Training, Kusminder Chahal continues to transform our training services and we are delivering training to a wide range of organisations and services. Kusminder has experience of designing and delivering training on hate crime, equality and diversity, and writing toolkits. Stop Hate UK regularly receives requests for training and consultancy services, and we aim to secure these opportunities, build positive relations, and seek out long-term training projects.

He is supported by an experienced team delivering training and support to organisations across the UK.

We were delighted to welcome John Au to the team. John brings a wealth of experience with him having held senior positions previously at Victim Support and the Anthony Walker Foundation. He has been able to draw on that experience to contribute to the Charity's training function, project bid applications, development, and delivery.

Sadly, Michael Hatfield, our Assistant Director of Helpline Contracts and Partnerships, left the Charity in September 2023 for a job at the Ministry of Justice. During his time with Stop Hate UK, Michael also had a key role within our work with the On Your Side Project.

Michelle Chandler, who had been providing temporary cover while Michael was seconded to a different position, has now been given the opportunity to become our permanent Support Services Manager. Michelle comes with extensive experience of safeguarding and working with young people and has strengthened our ability to respond effectively in this area, as well as introducing a more extensive internal training and support programme for our 24-hour support team. This experience has been a great asset for the launch of our new reporting service for schools. This service was launched in Leeds April 2023, and we hope can be introduced in other parts of the UK.

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FOR THE YEAR ENDED 31 MARCH 2023

As part of our commitment to good governance for the Charity, we continue to succession-plan for our Board and ensure that we have the skills and expertise required to manage the Charity effectively. Mindful that our Chair Graham Lewis would have to retire from the Board at our Annual General Meeting in line with our Charity's rules, we held early elections to ensure an effective handover of duties when Jon Garland took over as Chair. We also welcomed Bill McAdam onto the Board during the year and welcomed back a former Trustee, Migs Ward.

Bill is a former Police officer who was a Hate Crime lead for the Merseyside Force as well as being a subject matter expert around Equality Diversity and Inclusion. Following his retirement, he worked for the Office of Police and Crime Commissioner for Merseyside and was one of a small team of Community Engagement officers specialising in addressing the issue of under reporting of Hate Crime across the monitored strands.

Despite our efforts and expanding work the Charity ended the year with a deficit, but we continue to deliver this important work and build a sustainable future.

1.2 Reporting and Support Services

Stop Hate UK continues to address all forms of Hate Crime and discrimination by ensuring every person, regardless of identity, has someone to listen, believe, and offer advice.

Data gathered and received from our independent Helpline services in the last reporting year, shows a 46% increase in Hate Crime reporting. Overall, contacts increased by 15%. This represents a return to pre covid levels.

A total of 65% of all our calls provided listening support, information and advice to victims reporting incidents and those enquiring about our services. This year, our average call duration was 22 minutes, which is a true testament to our dedicated specialists on the Helpline team. Stop Hate UK continues to annually review and develop these services to provide unrivalled support for those effected.

The highest forms of reported abuse were racism (45%), and disability (15%). This is broadly like the previous year. However, we have seen a 95% increase in reports of Sexual orientation (43 to 84), while Gender based Hate saw a 300% increase (18 to 76).

Online hate remains an increasing concern and a growing motivator for reports with 105 contacts relating to online hate occurring across the internet, social media, and networking sites.

While 43% of all contacts were made via telephone, significantly, 48% of these were outside of 'normal' working hours, demonstrating the vital need to maintain 24/7 access to our services. During the year we received a contact in every hour of the day.

Our provision of continuous support to those affected by Hate Crime and discrimination and our collaboration with external organisations resulted in 180 cases being reported to the police or local support agencies.

While Stop Hate UK continues to provide consistent services across locations in the UK, we particularly welcome the recent funding allowing us to add Cambridgeshire and Peterborough to our helpline areas.

We have continued to work, as a leading partner, within a consortium project that seeks to address the increase in East and Southeast Asian hate documented in the wake of the COVID-19 pandemic, through the creation of a bespoke 24/7 Helpline "On Your Side," which was launched on the 9th of August 2022 received continuation funding from the Department of Levelling Up, Housing and Communities. The service is accessible via phone, web chat and web form.

To enhance this provision, we also recruited new members to our Helpline team fluent in a range of ESEA (East and Southeast Asian) languages and who provide the 24 hour cover to provide support alongside our existing Helpline team. The helpline team now has 5 members who can speak one or more East Southeast Asian language.

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FOR THE YEAR ENDED 31 MARCH 2023

Following the development and delivery of a bespoke Street Harassment mobile phone App within the London Borough of Waltham Forest we have also launched a version in the London Borough of Newham. The App is designed to address some of the priorities for the Violence against Women and Girls agenda and at the same time acknowledges that Street based harassment, while most prevalent amongst women and girls, is not exclusively so. Members of other communities, such as the LGBTQ+ community and Disability are also vulnerable. The App reinforces our position that this type of targeted harassment should be recognised as motivated by hate and treated as such. This service has grown further in 2023 with a launch of the app in the City of Southampton in October 2023 and in November 2023 we began to develop the App for another London Borough. We were pleased to receive an award at the annual Helpline Partnerships Award in recognition of the unique and prescient nature of the App. The App won first place in the Innovation and Futureproofing category.

Due to a change in funding arrangements Kieran Reynolds' work in Sutton changed focus to delivering training to schools, police, and community groups. Kieran is a powerful addition to our team, and the extension of this funding has led to raised awareness and increased reporting of Hate Crime in the borough. Kieran is also our Disability Hate Crime lead and will be developing more resources to heighten awareness of Disability Hate Crime across the UK.

1.3 Partnerships and Collaborations

During 2022- 2023 Stop Hate UK has continued its work to create long-term systemic change across a range of industries, supporting organisations; in Financial, Government and Public Services, Consumer Retail and Wholesale distribution, Technology, Media, and Telecommunications to fulfil their Corporate Social Responsibility (CSR) objectives and goals.

Stop Hate UK would like to thank all our Partners, who have helped us continue to deliver exceptional educational programmes and ensure we overcame any post-pandemic uncertainties. Throughout 2022 and 2023, the unwavering support of our charity partners has been invaluable, and their wealth of knowledge and expertise will help guide our ambitious strategy for the future.

Financial Services

Stop Hate UK were delighted to receive a £30,000 donation from Close Brothers, merchant banking group and we are grateful for their strategic and generous support in advancing our mission and expansion. We look forward to further strengthening our partnership through internal fundraising among their graduate teams and exploring volunteering opportunities across the business.

Through their commitment to giving back to communities and standing against hate, Insurance company Covea, chose to support Stop Hate UK as their Charity of the Year partner for 2023 – sharing our vision of creating a fairer society in which everyone should be safe from identity-based hate and harassment. The charity has continued working with Covea to support their Equality, Diversity and Inclusion Strategy and deliver speaker events to their staff.

An increasingly significant and crucial part of Stop Hate UK's work is education and ensuring hearts and minds are engaged through hate crime awareness. For two years, Raymond James Investment Services, has funded our educational training in schools, and we are pleased to have been given another donation to continue this work in 2023. This partnership allows us to fulfil our shared mission of spreading knowledge of the causes and consequences of hateful behaviour, and how to respond it among young people and adults. We are looking forward to continuing this work in four schools across Liverpool.

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FOR THE YEAR ENDED 31 MARCH 2023

Technology, Media and Telecommunications

Our special thanks go to Eulogy for their outstanding contribution to our marketing and promotional resources. Eulogy chose to support Stop Hate UK throughout 2023. In addition to raising over £5,000 via several agency initiatives, (including walking across every major London Bridge over five hours, to office bake-offs), employees from across the organisation have helped by providing pro-bono support – ranging from redesigning several pieces of marketing collateral, including internal and external posters, as well as providing a communications audit on our brand, helping to evolve and improve communications. We look forward to publicising new material encouraging reporting of street harassment and gender-based hate.

It is only with invaluable support from our partners that we can do truly exceptional things for the communities we serve. Stop Hate UK is therefore incredibly grateful to have received an exceptional donation from Sky Media to help support our post-Covid survival. As a result of the generosity of Sky, we were able to extend our Helpline service to the area of Hounslow, so that communities based in this area of the UK can access our 24-hour support services.

Stop Hate UK were also pleased to partner with the LADBible group, including Sports Bible and UniLAD to increase brand awareness and donations via their audiences. Several powerful new collaborations were delivered, including activities around Black History Month and the World Cup Qatar 2022. We are looking forward to building a long, term strategic partnership with LADBible, to deliver valuable content for social good.

Consumer Retail and Wholesale distribution

Throughout 2022-2023, British multinational groceries and general merchandise retailer, Tesco supported Stop Hate UK through the sale of the 'Two Halves One Heart' Reusable Bag campaign, which raised £10,000 for Stop Hate UK.

1.4 Education and Training

During this reporting period, we have made many developments within our training programmes that meet the specific requirements of those requesting our services. We have seen a shift back to in-person delivery post-Covid with our training team travelling far and wide to meet the demands from local authorities, schools and universities, housing providers, corporate businesses, criminal justice partners, and many more organisations and community groups.

Training requests have been received from a range of different sectors often with the comment that they have been on to Stop Hate UK's website and have liked the variety of training content provided. After a request is received an initial conversation (via email and on teams) is arranged from which a proposal is written and follow up to this are made. Stop Hate UK's training reach in the past 12 months has included working with investment and banking clients, social housing providers, local authorities, universities, and NHS providers. Training and consultancy have been provided drawing on a depth of knowledge, skills and experience across equality, diversity, and inclusion, hate crime, upstanders and allyship.

There has been a noticeable demand for staff training from schools as they seek to respond more effectively to the experiences and concerns of young people, who themselves continue to benefit from our hate crime awareness presentations and workshops.

The effort and commitment from everyone within the Charity to fulfil training requests is never more apparent than in certain parts of the year, most notably, National Hate Crime Awareness Week (NHCAW). This year, during NHCAW, the team attended, delivered, and engaged with over 2,500 people at over 30 events.

Our goal is to offer our education and training packages to as many as possible, so work has been undertaken to produce training brochures for schools and further universities on a full range of topics focusing on hate crime awareness, being an Upstander, developing understanding of harms of online hate, and much more. In 2023/24 we received a grant from London Borough of Merton to deliver to schools in the Borough.

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

FOR THE YEAR ENDED 31 MARCH 2023

1.5 Helpline Contracts & Partnerships

We currently operate the 24 Hate Crime Helpline in 30 areas across England, ensuring our hate crime helpline and services are available to around 17.4 million people every day, 24-hours a day.

This roughly equates to 27% of UK population. Our mission is to expand this provision so that the service covers all the UK.

1.6 Developments

We have successfully launched the Helpline in Newham and Bexley, London, along with the Street Harassment in Waltham Forest, Newham, and Southampton. We are in regular communication with commissioners to determine both levels of usage and any shortfalls. We have increased engagement across our areas, reaching out to organisations to raise awareness of the Helpline, sharing publicity materials and training offers, with a positive uptake of training for 2022/3. Several Boroughs in London have expressed a special interest in the Disability Hate Crime training. We also ran an anti-hate crime poster competition judged by the local Mayor, for schools in Merton.

At the end of this financial year, we started to work on our new Ambassador and Champion programmes in Buckinghamshire and London Borough of Sutton to recruit, train, and support local community Hate Crime Ambassadors/ Champions. We now have 3 ambassadors operating within Buckinghamshire who have successfully completed the induction and training programme with many more individuals currently working through the programme in both areas.

We are looking to expand this programme to other areas of the country, recognising the value of local individuals who have a genuine interest and commitment to do more in their own communities to assist those who are experiencing and/ or witnessing hate crimes and incidents.

Our contract with Leeds is a long-standing one and this year we have been working closely with local partners to migrate their current schools reporting exclusively to Stop Hate UK and develop new third-party sign posting centres.

During the Football World Cup 2022 we developed a partnership with Uber, focusing on providing support for Uber drivers across the city. Stop Hate UK has engaged with schools, corporates, charities, and infrastructure organisations across the London Borough of Sutton providing training, advice and education to young people and teachers on hate crime.

Our delivery of high impact programmes has enhanced support systems across sectors through bespoke training, consultancy, workshops, education, and outreach work with Traveller communities to create sustainable cultural change.

Our work in London Borough of Sutton continues and we engage with agencies, schools, and companies to raise awareness of the harm of Hate Crime and how we can all work together to reduce it. We have also re-launched the Hate Crime Champions programmes in Sutton and will be recruiting community supporters to increase awareness of the helpline and how to report hate crime. We are working closely with the Council, Business Development Team, and Councillors to combat a recent spike in homophobic crime on Sutton High Street. Our involvement includes advice, outreach support and development of supporting materials.

The Helpline Contracts Team and the Communication team collaborated to disseminate an anti-hate crime video to universities across all Helpline areas in time for Freshers Week 2022, focusing upon hate crime and how to report. We received positive feedback from several universities. This will serve as a platform for us to create more content of this nature to raise visibility and encourage reporting.

This work has been further enhanced with the launch of a new video in September 2023 for all our helpline areas showing them how the helpline works to support local people and enhancing their local strategies.

We launched our 24-hour helpline in Cambridgeshire November 2022 and in Buckinghamshire April 2023.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1.7 Plans for future periods

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

In 2023/24, Stop Hate UK will be strengthening its services by:

- Increasing the take up of our Award-winning Street Harassment App.
- Expanding training and consultancy services in the areas Equality, Diversity and Inclusion related services offered to companies and organisations.
- Developing more anti-hate workshops with universities, schools, and colleges.
- Expanding our Helpline provision through attracting new areas/organisations to fund the service and to also increase the number of Hate Crime Reporting Apps.
- Continue to support and nurture effective relationships with academic institutions both to assist in research and explore technological solutions to the identification, removal, and alternative responses to occurrences of harmful material appearing online.
- Offering our schools reporting service to more Local Authorities.
- Increasing the number of Hate Crime Ambassadors/Champions thus providing more local initiatives to increase information about reporting and support services for people affected by Hate Crime.
- Being more active across media platforms with the support of our new Media Content volunteers from Leeds Universities.

Stop Hate UK knows that whatever we do we still face challenging times. Wars and conflicts across the world affect daily lives in the UK and our work continues to be needed.

As Stop Hate UK moves into 2024, our hope is that we can sustain the financial security needed to drive and accelerate the impact that charities like ours can bring about. Working with our partners, we know we can continue to bring about much needed change across Helpline areas and within education, so that everyone can live in a world where their lives are valued, their aspirations encouraged, and they are perceived and treated as equals.

There is a great deal of unease in the country and unfortunately, this sometimes manifests itself in hateful and discriminatory behaviour. With the support of our amazing team and our supporters we will continue to work against this to deliver our vision.

Stop Hate UK would like to thank our ambassadors, The Rev'd Canon Dr Mark Oakley, and Gary Powell who have been supportive of various fundraising and promotional opportunities across the charity in the past year, giving talks across the community and schools to spread the word and inspire people to change lives.

We are especially grateful to Gary Powell, who this year supported us in May 2022 by accepting a donation from Students at Ramsgate's Chatham & Clarendon Grammar School in Kent. The school raised an amazing £1,004 for the charity. Gary presented a PowerPoint informing students about our work during their morning assembly.

In addition to this, The Rev'd Canon Dr Mark Oakley, has supported the charity in a recent interview with Be the Bees, a company who chose to raise funds and awareness across their platforms. Mark discussed LGBTQI+ hate, anti-racism and why education is important for changing hearts and minds.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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 expenditure for the year before actuarial gains of (£189,104) (2022: net income £72,577) and we had funds deficit at 31 March 2023 of (£7,868) (2022: surplus of £181,190), of which (£14,900) (2022: £128,151) 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 31 March 2023 after taking into account long term liabilities are in deficit at £14,166 and it is conservatively estimated that closure costs would be in the region of £84,183. 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 despite the deficit made in the year the organisation is able to grow and attract future funding and therefore consider it appropriate to prepare the Financial Statements on a going concern basis.

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.

Structure, governance and management

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.

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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.

The Trustees consider the Chief Executive Officer, Director of Operations, Director of Support Services, Manager of Support Services and 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.

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 year.

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;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; 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.

Jon Garland
.....

J Garland

Trustee

Dated:08/12/2023

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

I report to the Trustees on my examination of the financial statements of Stop Hate UK (the charity) for the year ended 31 March 2023.

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 Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

Emphasis of matter - Going concern

I have considered the adequacy of the disclosure made in note 1.2 of the financial statements in respect of the charitable company's ability to continue as a going concern. The charitable company generated a net deficit in the year of £189,058 and an overall unrestricted funds deficit of £7,868. Post year end helpline and other income has allowed the charitable company to continue to meet its obligations as they fall due. The financial statements do not include the adjustments that would result if the company was unable to continue as a going concern.

Jessica Lawrence

Jessica Lawrence
Azets Audit Services Limited
12 King Street
Leeds
LS1 2HL

Dated:11/12/2023.....

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	Notes	2023 £	2023 £	2023 £	2022 £	2022 £
Income from:						
Donations and memberships	3	144,460	-	144,460	299,571	299,571
Charitable activities	4	181,906	195,454	377,360	197,671	323,010
Other trading activities	5	44,168	-	44,168	44,404	50,504
Total income		370,534	195,454	565,988	541,646	673,085
Expenditure on:						
Raising funds		1,874	-	1,874	4,394	4,394
Charitable activities	6	511,757	241,461	753,218	512,283	596,114
Total expenditure		513,631	241,461	755,092	516,677	600,508
Net (expenditure)/income for the year/		(143,097)	(46,007)	(189,104)	24,969	47,608
Other recognised gains						
Actuarial gain on defined benefit pension schemes	17	46	-	46	3,914	3,914
Net movement in funds		(143,051)	(46,007)	(189,058)	28,883	47,608
Fund balances at 1 April 2022		128,151	53,039	181,190	99,268	104,699
Fund balances at 31 March 2023		(14,900)	7,032	(7,868)	128,151	181,190

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

The notes on pages 14 - 27 form part of these financial statements.

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 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Stocks	12	19,500		20,000	
Debtors	13	53,703		64,320	
Cash at bank and in hand		32,974		195,762	
		<u>106,177</u>		<u>280,082</u>	
Creditors: amounts falling due within one year	14	(113,311)		(97,185)	
Net current (liabilities)/assets			(7,134)		182,897
Creditors: amounts falling due after more than one year	15		(734)		(1,707)
			<u>(7,868)</u>		<u>181,190</u>
Net (liabilities)/assets			<u><u>(7,868)</u></u>		<u><u>181,190</u></u>
Income funds					
Restricted funds	18		7,032		53,039
<u>Unrestricted funds</u>					
General unrestricted funds		(13,188)		130,836	
Pension reserve	17	(1,712)		(2,685)	
			<u>(14,900)</u>		<u>128,151</u>
			<u><u>(7,868)</u></u>		<u><u>181,190</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023. 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 complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 08/12/2023.....

Jon Garland

Trustee

Company registration number 03293987

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Cash flows from operating activities					
Cash (used in)/generated by operations	22	(162,788)		45,337	
Cash and cash equivalents at beginning of year		195,762		150,425	
Cash and cash equivalents at end of year		<u>32,974</u>		<u>195,762</u>	

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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 they are a member, or within one year after they cease to be a member, for payment of the Company's debts and liabilities contracted before they cease 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 effective from 1 January 2019).

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £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 balance sheet date there is a net current liability position of £7,868. The Trustees have reviewed the current financial position and the prospects of the charity. Post year end income from helpline and other income received is sufficient to cover liabilities as they fall due and therefore they have, at the time of approving the financial statements, a reasonable expectation that the charity will continue to exist for the foreseeable future. Interest and support in the charity and its work remains strong, donations and requests for training support continue to be received. The charity is working towards increased uptake of its street harassment app. The closure of the London office will bring cost savings and other potential cuts to office costs are being considered. 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 YEAR ENDED 31 MARCH 2023

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.

Grants, including Government 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
-----------------------	-------------------

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 the statement of financial activities.

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.

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.

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

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.

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

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.

Key sources of estimation uncertainty

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are as follows.

Defined Benefit Pension

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 present value of future liabilities 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 17.

3 Donations and memberships

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and memberships	144,460	299,571

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Year ended 31 March 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Year ended 31 March 2022 £
Grants	-	195,454	195,454	-	125,339	125,339
Contracts	181,906	-	181,906	197,671	-	197,671
	<u>181,906</u>	<u>195,454</u>	<u>377,360</u>	<u>197,671</u>	<u>125,339</u>	<u>323,010</u>

5 Other trading activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Year ended 31 March 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Year ended 31 March 2022 £
Trading income	38,192	-	38,192	39,251	6,100	45,351
Sale of promotional material	5,976	-	5,976	5,153	-	5,153
	<u>44,168</u>	<u>-</u>	<u>44,168</u>	<u>44,404</u>	<u>6,100</u>	<u>50,504</u>

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	2023	2022
	£	£
Staff costs	600,680	456,284
Temporary staff costs	1,117	13,070
Interest cost – on pension liability	51	51
Training and other staff costs	3,324	3,662
Insurance	3,752	3,529
Travel and transport	8,322	3,322
Rent, rates, heat and light	42,785	40,907
Sundry equipment	12,983	6,211
Postage	1,861	2,273
Printing and stationery	518	754
Telephone and internet	9,140	8,482
Translation, interpretation and other contracted services	46,275	33,400
Advertising, educational material and publicity	2,104	4,355
Subscriptions and Payroll administration	7,292	8,775
Pension deficit contribution	(978)	(2,218)
	<u>739,226</u>	<u>582,857</u>
Share of support costs (see note 7)	9,226	10,004
Share of governance costs (see note 7)	4,766	3,253
	<u>753,218</u>	<u>596,114</u>
Analysis by fund		
Unrestricted funds	511,757	512,283
Restricted funds	241,461	83,831
	<u>753,218</u>	<u>596,114</u>

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Secretarial support	4,059	-	4,059	5,630	-	5,630
Finance support	4,822	-	4,822	4,001	-	4,001
Bank charges	345	-	345	373	-	373
Accountancy fees	-	4,745	4,745	-	2,235	2,235
Legal and professional	-	21	21	-	1,018	1,018
	<u>9,226</u>	<u>4,766</u>	<u>13,992</u>	<u>10,004</u>	<u>3,253</u>	<u>13,257</u>

Independent Examination fees in the year were £1,650 (2022- £1,300) and accountancy fees paid to the examiner were £1,320 (2022- £1,400).

8 Trustees

The Trustees received no remuneration from the charity during the year (2022: £nil). No travel expenses were incurred by trustees in the year (2022: £nil).

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

9 Staff costs

Number of employees

The average number of employees during the year was:

2023	2022
30	26
<u>30</u>	<u>26</u>

Employment costs

	Notes	Year ended 2023 £	Year ended 2022 £
Wages and salaries		532,926	403,985
Social security costs		44,014	31,792
Other pension costs		23,740	20,507
		<u>600,680</u>	<u>456,284</u>
Pension deficit contribution	17	(978)	(2,218)
		<u>599,702</u>	<u>454,066</u>

The Trustees consider its key management personnel comprised of the Chief Executive Officer, Director of Operations, Director of Support Services, Manager of Support Services and Manager of On-line Services. The total employment benefits including employer pension contributions and employer's National Insurance of the key management personnel were £261,838 (2022: £269,359).

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,000 - £70,000	1	-
	<u>1</u>	<u>-</u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

11 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 April 2022	26,413
At 31 March 2023	<u>26,413</u>
Depreciation and impairment	
At 1 April 2022	26,413
At 31 March 2023	<u>26,413</u>
Carrying amount	
At 31 March 2023	<u><u>-</u></u>
At 31 March 2022	<u><u>-</u></u>

12 Stocks

	2023	2022
	£	£
Finished goods and goods for resale	19,500	20,000
	<u>19,500</u>	<u>20,000</u>

13 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	51,930	52,685
Prepayments and accrued income	1,773	11,635
	<u>53,703</u>	<u>64,320</u>

14 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Deferred income	16	81,524	55,330
Short term retirement benefit obligations	17	978	978
Accruals		30,809	40,877
		<u>113,311</u>	<u>97,185</u>

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

15 Creditors: amounts falling due after more than one year

	Note	2023 £	2022 £
Long term retirement benefit obligations	17	734	1,707
		<u>734</u>	<u>1,707</u>

16 Deferred income

	2023 £	2022 £
Balance at 1 April 2022	55,330	50,280
Released to Statement of Financial Activities	(55,330)	(50,280)
Amount deferred in the year	81,524	55,330
	<u>81,524</u>	<u>55,330</u>
Balance at 31 March 2023	<u>81,524</u>	<u>55,330</u>

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

17 Retirement benefit schemes

Defined contribution 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.

Defined benefit schemes

The charity participates in The Pension Trust Growth Plan Scheme, a multi-employer scheme which provides benefits to some 638 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

	Year to 31 March 2023 %	Year to 31 March 2022 %	Year to 31 March 2021 %
Discount rate	5.52	2.35	0.66
Income and expenditure impact		2023 £	2022 £
Interest expense		51	51
Re-measurements - impact of changes in actuarial assumptions		(46)	(62)
Re-measurements - amendments to the contribution schedule		-	(3,852)
Total cost/(income)		<u>5</u>	<u>(3,863)</u>
Movements in the present value of defined benefit obligations:		2023 £	2022 £
Liabilities at 1 April 2022		2,685	8,766
Unwinding of the discount factor (interest expense)		51	51
Deficit contribution paid		(978)	(2,218)
Remeasurements - impact of any change in assumptions		(46)	(62)
Remeasurements - amendments to the contribution schedule		-	(3,852)
At 31 March 2023		<u>1,712</u>	<u>2,685</u>

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

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:

	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£
Safer Leeds	-	15,000	(15,000)	-	19,000	(19,000)	-
WPCC 19	5,431	-	(5,431)	-	-	-	-
Sutton Outreach	-	41,049	(41,049)	-	32,500	(32,500)	-
Sutton Training	-	6,100	(6,100)	-	-	-	-
DLUHC	-	69,290	(16,251)	53,039	135,954	(188,993)	-
WYMF	-	-	-	-	8,000	(968)	7,032
	<u>5,431</u>	<u>131,439</u>	<u>(83,831)</u>	<u>53,039</u>	<u>195,454</u>	<u>(241,461)</u>	<u>7,032</u>

Purpose of funds:

Safer Leeds - Towards promotion of community tolerance and respect.

WYPCC 19 - A project to engage young people, teachers and youth leaders to collaborate in identifying and addressing challenges for developing an anti-racist mind-set.

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.

Sutton Training - To provide training within the Sutton area.

DLUHC - A project to create an independently branded, community trusted, accessible and well used UK-wide third-party hate crime and hate incident reporting service for BN(O) status holders and all ESEA communities.

WYMF - The project will raise awareness and understanding of hate crime, the harm and consequences to victims, perpetrators and wider community. We will work with schools to create a school environment in which all feel included, valued, safe and can thrive. Material will be age appropriate as we will work across varying age groups, and all monitored hate crime strands.

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

19 Analysis of net assets between funds

	Net current liabilities	Creditors over one year	Total
Current year			
	£	£	£
Restricted funds	7,032	-	7,032
Unrestricted funds	(14,166)	(734)	(14,900)
	<u>(7,134)</u>	<u>(734)</u>	<u>(7,868)</u>
	<u><u>(7,134)</u></u>	<u><u>(734)</u></u>	<u><u>(7,868)</u></u>
Prior year			
	£	£	£
Restricted funds	53,039	-	53,039
Unrestricted funds	129,858	(1,707)	128,151
	<u>182,897</u>	<u>(1,707)</u>	<u>181,190</u>
	<u><u>182,897</u></u>	<u><u>(1,707)</u></u>	<u><u>181,190</u></u>

20 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:

	2023	2022
	£	£
Within one year	21,482	21,482
Between two and five years	6,693	26,976
	<u>28,175</u>	<u>48,458</u>
	<u><u>28,175</u></u>	<u><u>48,458</u></u>

21 Related party transactions

There are no related party transactions in the current year or prior year to disclose.

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2023

22 Cash generated from operations	2023	2022
	£	£
(Deficit)/Surplus for the year	(189,104)	72,577
Adjustments:		
Defined benefit scheme adjustments	(927)	(2,167)
Decrease in stocks	500	1,439
Decrease/(increase) in debtors	10,617	(37,853)
(Decrease)/increase in creditors	(10,068)	6,291
Increase in deferred income	26,194	5,050
	<u> </u>	<u> </u>
Cash (used in)/generated by operations	(162,788)	45,337
	<u> </u>	<u> </u>

The charity had no net debt in the current or prior year.