

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 2024

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

Trustees	M Theaker (Chair) G Lewis L Brown Professor J Garland (Chair) U Ozturk E Shin Dr J Smith Dr M Yasin M Bousherian W McAdam B Culleton D Wykes M P Ward S Chan	(appointed 16 May 2024) (appointed 20 August 2024) (resigned 23 November 2023) (resigned 16 May 2024) (resigned 12 December 2023) (resigned 25 June 2024) (resigned 25 June 2024) (resigned 23 November 2023) (resigned 30 April 2024) (resigned 20 August 2024) (appointed 16 May 2024) (resigned 16 May 2024) (appointed 2 November 2023)
Secretary	R Simkins	
Charity number	1062692	
Company number	03293987	
Registered office	22-24 Harborough Road Northampton NN2 7AZ	
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 2024

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 2024.

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 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 was 19 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

(A COMPANY LIMITED BY GUARANTEE)

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

FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

1.1 Our year

The charity has had to address significant financial challenges this financial year but has successfully adapted to changed circumstances to maintain our mission and vision and ensure we continue our commitment to delivering 24/7 reporting and support services to all those impacted by hate crime motivated by hostility to any aspect of their personal identity.

The current economic climate has, inevitably, contributed to a reduction in donations, while Hate Crime continues to harm individuals and undermine cohesion within our communities, and we remain both awed and eternally grateful for the generosity of our donors who have managed to stay with us.

Changes to funding opportunities also necessitated a change of emphasis within the charity, requiring us to focus more upon the delivery of training, as a means of generating additional income to ensure delivery of our frontline services and, at the same time, maintaining our commitment to raising awareness and reducing harm.

While it is a decision made with a heavy heart, regrettably, we have decided to further reduce our costs by closing our Leeds Office. Our registered office is now in Northampton thanks to a generous offer from a local company to allow this at no cost to the Charity. This address is for correspondence only.

While the staff team have significant experience of working from home and this decision has no impact upon our ability to deliver our Helpline services, we acknowledge the need for creative solutions to the challenges this will create, not least in terms of storage of promotional material and merchandise and our ability to offer some types of volunteering opportunities in the short term.

1.2 Reporting and Support Services

Despite a reduction in our overall resources Stop Hate UK has maintained its commitment to addressing all forms of Hate Crime and discrimination by ensuring every person, regardless of identity, has someone to listen, believe, and offer advice, at any time and every day of the year.

Data gathered and received from our independent Helpline services in the last reporting year, shows a 61% increase in Hate Crime reporting. Overall, contacts increased by 31%. This is despite a decrease in crimes recorded by the police in England and Wales for the same period.

A total of 71% of all our calls were to report incidents and case updates while 12% were to provide listening support, information, and advice. Our commitment to providing support to people experiencing incidents even if not a crime places us at the forefront of supporting people who are victimised and minoritised daily.

This year, our average call duration was 19 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 (43.7%), and disability (18.2%). This is broadly like the previous year albeit the numbers have increased significantly – 240 more Racist incident reports and over 140 relating to Disability. We have also seen a 95% increase in reports of Sexual orientation (84 to 164), as well as Faith motivations which increased by 142% (50 – 121) and Transgender Identity reports which increased from 23 – 37 (60%).

Online hate remains an increasing concern and a growing motivator for reports.

This year saw a notable change in how people contact us with a big increase in email reporting. 38% of contacts 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 452 cases being reported to the police or local support agencies.

STOP HATE UK
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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 and received continuation funding from the Department of Levelling Up, Housing and Communities. The service is accessible via phone, web chat and web form.

Following the successful 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 Boroughs of Lewisham and Newham as well as the City of Southampton. In June 2024 we were commissioned to provide this app for North Yorkshire and are hopeful for further roll out of this award-winning provision. 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 Disabled people 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.

1.3 Partnerships and Collaborations

We were delighted in February 2024 to receive a further donation of £25,000 from Close Brothers to continue providing our 24 hour Stop Hate Line to South Yorkshire and London Borough of Merton.

This model of funding some areas with private donations was used in Northamptonshire where various local businesses made individual donations to bring the service to the county. These businesses have also committed to providing this on an annual basis making our expansion into Northamptonshire sustainable for the longer term. We know that stopping hate, harassment and discrimination and reducing the harm they do, requires a long-term commitment and action so welcome this approach. This was led by a local businessperson who later joined our Board of Trustees and then became our Chair.

One of the many introductions he has made for us was to the company Overfinch in Leeds who have not only made a generous donation to the Charity but has also provided free storage for some of our promotional material.

Larger donations were also received from Aslef (£1k), Mayfield Grammar School (£10k), Bevan Brittan LLP (£10k), Playtech Software Ltd (£5k), The Balcombe Trust (£5k), PWC Foundation (£14k).

Many of the smaller donors who joined us in 2020 following the murder of George Floyd still donate on a regular basis and it warms our hearts when we see their donation each month.

Our thanks also to Trio Media in Leeds for walking the virtual London Marathon alongside one of our own team members raising over £1k between them and to Eulogy in London for continuing to support our marketing of anti-hate material.

Lastly, we must mention the support of our Charity Ambassadors, Canon Mark Oakley, Dean of Southwark, and Gary Powell from the Libertines.

They have both given us so much support during these difficult times. In his new role as Dean of Southwark, Mark will be looking at how we can use the resources of the Cathedral in our quest to reduce harm.

Gary facilitated fundraising and awareness raising opportunities by inviting us to be part of their 'The Albionay Tour' early 2024 which helped us raise awareness of our service and raise valuable funds and we are now looking forward to being profiled at their new tour 'All Quiet on the Eastern Esplanade'

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

1.4 Technology, Media, and Telecommunications

We continue to monitor the online space wherever possible as activity online impacts the hate people experience in their daily lives in their neighbourhood, their work and in their travels. This is becoming increasingly difficult due to lack of funding for this activity, but we are maintaining our efforts to acquire funding and maintain our expertise in this fast-moving environment. The ongoing controversy and community responses to the utilisation of 'Migrant Hotels' housing asylum seekers has provided a focus for the activity of individual 'citizen journalists' and extremist groups seeking to generate content for their online activities through the dissemination of stereotypically negative and often misleading, anecdotal evidence, while also seeking to establish links to wider conspiracy theories and specific and 'non-specific' ideologies'.

Online Islamophobia and Antisemitism remain key areas of concern, particularly in relation to the adoption and adaption of Antisemitic and Islamophobic tropes to re-purpose and re-present a range of familiar conspiracy theories.

Levels of online Transphobia remain significant, and again, are directly linked to the largely negative coverage of Trans issues by mainstream medias; while the preoccupation with the negative presentation of events such as 'Drag Queen Story time' have served as a catalyst for reactive, rising levels of negative and harmful behaviours directed at members of our LGBTQI+ communities, both online and offline.

In very general terms, the corrosive and cumulative impact of online hate and harmful speech remains of significant concern and a phenomena which cannot be effectively addressed without a range of strategies that support education, awareness raising and behavioural change, in tandem with any law and order solutions, and therefore Stop Hate UK has, over the last year sought to enhance its educational and training activities while also seeking opportunities to support and participate in wider academic research by institutions both within the UK and abroad.

1.5 Education, Training and Consultancy

We have successfully delivered a range of funded projects in the past year.

In Leeds, we delivered training sessions to existing and new third-party reporting centres, enabling local groups to provide a viable alternative to police where anyone experiencing, or witnessing, hate can approach and make a report, enabling to access support when required. This project also provided a service through which Leeds schools could report a hate incident directly to our Helpline in confidence. This service enabled us to liaise directly with schools when serious concerns were raised and respond with an offer of additional support for young people and school staff.

In the London boroughs of Sutton and Merton, we delivered awareness sessions to community organisations and schools across all age groups on issues around hate crime; social media and online hate; disability hate and discrimination. All sessions closed with learners having an improved understanding of the harms of hate and encouragement of 'upstander' behaviours, in response acting proactively and safely according to their ability and circumstances

The training team have had a very busy year. With more organisations requesting in-person delivery, our trainers have travelled across the country delivering to universities, housing providers, financial institutions, local authorities, faith groups and more.

National Hate Crime Awareness Week was our busiest yet. We supported our partners through delivery and participation in over 30 separate events across the country. These included training sessions to young people, community members and statutory partners; participation in local neighbourhood and formal launch events.

Demand was so high we had to extend our activities into the following week!

STOP HATE UK
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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

While we have a comprehensive range of training resources ready to be delivered, we pride ourselves on ensuring any training and awareness sessions delivered take place after we have engaged directly with those requesting the sessions to identify any specific content and outcomes to be achieved, thus maximising the opportunity to increase understanding and learning and ensuring we meet the training needs of our clients.

Through all aspects of our work, we directly reached about 20,000 people and estimate that this rippled out to reach more than 50,000.

1.6 Developments

In June 2024, our Board of Trustees appointed a new Chair and Finance Lead. Mike Theaker is the new Chair and has brought new energy and commitment to the Board. Mike is confident that the Charity can thrive by attracting sponsorship and donations from the private sector. He is well connected in the car industry and is using his contacts to help us achieve sustainable funding. In August 2024 we were fortunate in having Graham Lewis rejoin the Board of Trustees following a 20 month 'retirement' from the Charity. Graham has extensive knowledge of the not-for profit sector and a long-standing appreciation of the value of the work we do particularly the 24-hour service we provide.

Financial

The Statement of Financial Activities shows net expenditure for the year before actuarial gains of £21,728 (2023: £189,104) and we had a funds deficit at 31 March 2024 of £29,597 (2023: deficit of £7,868) of which (£36,629) (2023: £14,900) 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 2024 are in deficit at £36,629 and it is conservatively estimated that closure costs would be in the region of £98,000. The Trustees intend to review the reserves policy each year.

Unfortunately, although this year has ended with a budget deficit, we remain optimistic for the future. Our services remain vital, and we are developing new partners and income streams. This alongside the budget cuts we have made, some of which were tough will lead to a stronger financial position for future years. By focusing on efficiencies without losing services to people who need us we have ensured that the 24-hour services can continue and remain at the forefront of what we do every day.

Plans for future periods

Stop Hate UK remains optimistic for the future. We believe that the savings we have made in reducing the size of the staff team and closing our offices has allowed us to regroup and focus on income generation that will allow us to sustain and develop our core service of the 24-hour helpline. By maximising opportunities for sponsorship and donations and by increasing our capacity to deliver training across the UK we expect to increase our income and provide stability for the Charity. Our new Board members and Chief Executive are using their experience of building healthy businesses to ensure that all decisions are focused on sustainability and excellence.

We hope to replicate the funding model for the Northamptonshire Stop Hate Line in other areas and continue to achieve our mission of providing this service across the UK.

As always, our thanks go our dedicated team, members, Trustees, our Patron Baroness Doreen Lawrence of Clarendon OBE, of Clarendon in the Commonwealth Realm of Jamaica, our Charity Ambassadors, The Rev'd Canon Dr Mark Oakley, Dean of Southwark and Gary Powell, Musician (The Libertines) and Producer and all our donors and supporters.

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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. 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; 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.

Mike Theaker
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M Theaker

Trustee

Dated:25/11/2024..

**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 2024.

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.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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).

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

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 £21,729 and an overall unrestricted funds deficit of £29,597. 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: 26/11/2024

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	Notes	2024 £	2024 £	2024 £	2023 £	2023 £
Income from:						
Donations and memberships	3	177,506	-	177,506	144,460	144,460
Charitable activities	4	141,722	175,271	316,993	181,906	377,360
Other trading activities	5	53,044	-	53,044	44,168	44,168
Total income		372,272	175,271	547,543	370,534	565,988
Expenditure on:						
Raising funds		1,470	-	1,470	1,874	1,874
Charitable activities	6	392,530	175,271	567,801	511,757	753,218
Total expenditure		394,000	175,271	569,271	513,631	755,092
Net expenditure for the year/		(21,728)	-	(21,728)	(143,097)	(189,104)
Other recognised gains						
Actuarial (loss)/gain on defined benefit pension schemes	17	(1)	-	(1)	46	46
Net movement in funds		(21,729)	-	(21,729)	(143,051)	(189,058)
Fund balances at 1 April 2023		(14,900)	7,032	(7,868)	128,151	181,190
Fund balances at 31 March 2024		(36,629)	7,032	(29,597)	(14,900)	(7,868)

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

The notes on pages 12 - 25 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 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Stocks	12	19,388		19,500	
Debtors	13	48,494		53,703	
Cash at bank and in hand		4,144		32,974	
		<u>72,026</u>		<u>106,177</u>	
Creditors: amounts falling due within one year					
	15	(101,623)		(113,311)	
Net current liabilities					
			(29,597)		(7,134)
Creditors: amounts falling due after more than one year					
	16		-		(734)
Net liabilities					
			<u>(29,597)</u>		<u>(7,868)</u>
Income funds					
Restricted funds					
	19		7,032		7,032
<u>Unrestricted funds</u>					
General unrestricted funds					
		(35,829)		(13,188)	
Pension reserve	18	(800)		(1,712)	
			<u>(36,629)</u>		<u>(14,900)</u>
			<u>(29,597)</u>		<u>(7,868)</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 2024. 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 25/11/2024

Mike Theaker

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M Theaker
Trustee

Company registration number 03293987

STOP HATE UK
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash used in operations	23		(78,227)		(162,788)
Cash and cash equivalents at beginning of year			32,974		195,762
Cash and cash equivalents at end of year			<u>(45,253)</u>		<u>32,974</u>
Relating to:					
Cash at bank and in hand			4,144		32,974
Bank overdrafts included in creditors payable within one year			<u>(49,397)</u>		<u>-</u>

STOP HATE UK

(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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 22-24 Harborough Road, Northampton, NN2 7AZ. 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 £29,597. 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 Leeds and London offices 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 2024

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
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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 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
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

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
	2024	2023
	£	£
Donations and memberships	177,506	144,460

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

4 Charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Year ended 31 March 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Year ended 31 March 2023 £
Grants	-	175,271	175,271	-	195,454	195,454
Contracts	141,722	-	141,722	181,906	-	181,906
	<u>141,722</u>	<u>175,271</u>	<u>316,993</u>	<u>181,906</u>	<u>195,454</u>	<u>377,360</u>

5 Other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Trading income	38,192	39,251
Sale of promotional material	5,976	5,153
	<u>53,044</u>	<u>44,168</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

6 Charitable activities

	2024	2023
	£	£
Staff costs	434,970	600,680
Temporary staff costs	7,640	1,117
Interest cost – on pension liability	65	51
Training and other staff costs	2,630	3,324
Insurance	4,052	3,752
Travel and transport	6,397	8,322
Rent, rates, heat and light	36,162	42,785
Sundry equipment	2,028	12,983
Postage	1,578	1,861
Printing and stationery	365	518
Telephone and internet	7,808	9,140
Translation, interpretation and other contracted services	44,084	46,275
Advertising, educational material and publicity	2,167	2,104
Subscriptions and Payroll administration	7,655	7,292
Pension deficit contribution	(978)	(978)
	<u>556,623</u>	<u>739,226</u>
Share of support costs (see note 7)	6,533	9,226
Share of governance costs (see note 7)	4,645	4,766
	<u>567,801</u>	<u>753,218</u>
Analysis by fund		
Unrestricted funds	392,530	511,757
Restricted funds	175,271	241,461
	<u>567,801</u>	<u>753,218</u>

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FOR THE YEAR ENDED 31 MARCH 2024

7 Support costs	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Secretarial support	2,730	-	2,730	4,059	-	4,059
Finance support	3,440	-	3,440	4,822	-	4,822
Bank charges	363	-	363	345	-	345
Accountancy fees	-	4,645	4,645	-	4,745	4,745
Legal and professional	-	-	-	-	21	21
	<u>6,533</u>	<u>4,645</u>	<u>11,178</u>	<u>9,226</u>	<u>4,766</u>	<u>13,992</u>

Independent Examination fees in the year were £1,800 (2023- £1,650) and accountancy fees paid to the examiner were £1,420 (2023- £1,320).

8 Trustees

The Trustees received no remuneration from the charity during the year (2023: £nil). No travel expenses were incurred by trustees in the year (2023: £nil).

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

9 Staff costs

Number of employees

The average number of employees during the year was:

2024	2023
23	30
<u>23</u>	<u>30</u>

Employment costs

	Notes	Year ended 2024 £	Year ended 2023 £
Wages and salaries		393,121	532,926
Social security costs		24,751	44,014
Other pension costs		17,098	23,740
		<u>434,970</u>	<u>600,680</u>
Pension deficit contribution	18	(978)	(978)
		<u>433,992</u>	<u>599,702</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, Manager of On-line Services and Helpline Contracts Manager. The total employment benefits including employer pension contributions and employer's National Insurance of the key management personnel were £220,360 (2023: £261,838).

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

	2024 Number	2023 Number
£60,000 - £70,000	1	1
	<u>1</u>	<u>1</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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

11 Tangible fixed assets		Fixtures and fittings
		£
Cost		
At 1 April 2023		26,413
		<u> </u>
At 31 March 2024		26,413
		<u> </u>
Depreciation and impairment		
At 1 April 2023		26,413
		<u> </u>
At 31 March 2024		26,413
		<u> </u>
Carrying amount		
At 31 March 2024		-
		<u> </u>
At 31 March 2023		-
		<u> </u>
12 Stocks		2024
		£
		2023
		£
Finished goods and goods for resale	19,388	19,500
	<u> </u>	<u> </u>
13 Debtors		2024
		£
Amounts falling due within one year:		2023
		£
Trade debtors	48,494	51,930
Prepayments and accrued income	-	1,773
	<u> </u>	<u> </u>
	48,494	53,703
	<u> </u>	<u> </u>
14 Loans and overdrafts		2024
		£
		2023
		£
Bank overdrafts	49,397	-
	<u> </u>	<u> </u>
Payable within one year	49,397	-
	<u> </u>	<u> </u>

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15 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank overdrafts	14	49,397	-
Deferred income	17	18,574	81,524
Short term retirement benefit obligations	18	800	978
Accruals		32,852	30,809
		<u>101,623</u>	<u>113,311</u>

16 Creditors: amounts falling due after more than one year

	Note	2024 £	2023 £
Long term retirement benefit obligations	18	-	734
		<u>-</u>	<u>734</u>

17 Deferred income

	2024 £	2023 £
Balance at 1 April 2023	81,524	55,330
Released to Statement of Financial Activities	(81,524)	(55,330)
Amount deferred in the year	18,574	81,524
	<u>18,574</u>	<u>81,524</u>
Balance at 31 March 2024	<u>18,574</u>	<u>81,524</u>

STOP HATE UK
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

18 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 2024 %	Year to 31 March 2023 %	Year to 31 March 2022 %
Discount rate	5.31	5.52	2.35
Income and expenditure impact		2024 £	2023 £
Interest expense		65	51
Re-measurements - impact of changes in actuarial assumptions		1	(46)
Total cost		<u>66</u>	<u>5</u>
Movements in the present value of defined benefit obligations:		2024 £	2023 £
Liabilities at 1 April 2023		1,712	2,685
Unwinding of the discount factor (interest expense)		65	51
Deficit contribution paid		(978)	(978)
Remeasurements - impact of any change in assumptions		1	(46)
At 31 March 2024		<u>800</u>	<u>1,712</u>

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19 Restricted funds

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

Current period	Movement in funds			Balance at 31 March 2021
	Balance at 1 April 2023	Incoming resources	Resources expended	
	£	£	£	£
Safer Leeds	-	19,000	(19,000)	-
Sutton Training	-	20,000	(20,000)	-
DLUHC	-	129,239	(129,239)	-
WYMF	7,032	7,032	(7,032)	7,032
	<u>7,032</u>	<u>175,271</u>	<u>(175,271)</u>	<u>7,032</u>

Purpose of funds:

Safer Leeds - Towards promotion of community tolerance and respect.

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.

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.

Prior period	Movement in funds			Balance at 31 March 2023
	Balance at 1 April 2022	Incoming resources	Resources expended	
	£	£	£	£
Safer Leeds	-	19,000	(19,000)	-
Sutton Outreach	-	32,500	(32,500)	-
DLUHC	53,039	135,954	(188,993)	-
WYMF	-	8,000	(968)	7,032
	<u>53,039</u>	<u>195,454</u>	<u>(241,461)</u>	<u>7,032</u>

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FOR THE YEAR ENDED 31 MARCH 2024

20 Analysis of net assets between funds

	Net current liabilities	Creditors over one year	Total
Current year			
	£	£	£
Restricted funds	7,032	-	7,032
Unrestricted funds	(36,629)	-	(36,629)
	<u>(29,597)</u>	<u>-</u>	<u>(29,597)</u>
	<u><u>(29,597)</u></u>	<u><u>-</u></u>	<u><u>(29,597)</u></u>
Prior 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>

21 Operating lease commitments

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

	2024	2023
	£	£
Within one year	6,693	21,482
Between two and five years	-	6,693
	<u>6,693</u>	<u>28,175</u>
	<u><u>6,693</u></u>	<u><u>28,175</u></u>

22 Related party transactions

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

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

23 Cash generated from operations	2024	2023
	£	£
Deficit for the year	(21,728)	(189,104)
Adjustments:		
Defined benefit scheme adjustments	(913)	(927)
Decrease in stocks	112	500
Decrease in debtors	5,209	10,617
Increase/(decrease) in creditors	2,043	(10,068)
(Decrease)/increase in deferred income	(62,950)	26,194
	<u> </u>	<u> </u>
Cash used in operations	(78,227)	(162,788)
	<u> </u>	<u> </u>