

Charity registration number 1142686

Company registration number 07369796 (England and Wales)

**UMMAH HELP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# UMMAH HELP

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## UMMAH HELP

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

We would like to thank the Department for Levelling Up, Housing and Communities for the consistent support of their staff, Ministers and the Secretary of State the Rt Hon Michael Gove MP for continuing to fund the project.

#### **President:**

Lord Bourne of Aberystwyth

#### **Patrons:**

Rt Hon Lord Jim Wallace of Tankerness QC  
Rt Hon Baroness Warsi  
Baroness Hussein-Ece OBE  
Baroness Alicia Kennedy of Cradley  
Rt Hon Baroness D'Souza CMG  
Baroness Mobarik CBE  
Baroness Hodgson of Abinger CBE  
Baroness Lawrence of Clarendon OBE  
Rt Hon Ian Blackford MP  
Rt Hon Andrew Mitchell MP  
Nusrat Ghani MP  
Martin Vickers MP  
Yasmin Qureshi MP  
Nigel Evans MP  
Afzal Khan MP  
Saqib Bhatti MP

#### **UK National Board:**

Peter Osborne, Chair of Remembering Srebrenica Northern Ireland Board  
Julie Adair, Chair of Remembering Srebrenica Scotland\*  
Abi Carter, Co-Chair of Remembering Srebrenica Wales Board  
Saleem Kidwai OBE, Co-Chair of Remembering Srebrenica Wales Board  
Lucy Adams, Co-Chair of Remembering Srebrenica North East Board (until July 2021)  
Smajo Beso, Co-Chair of Remembering Srebrenica North East Board  
Jo Richmond, Chair of Remembering Srebrenica Yorkshire Board  
Elinor Chohan MBE, Chair of Remembering Srebrenica North West Board  
C/Supt Mat Shaer, Chair of Remembering Srebrenica West Midlands Board  
Dr Helen Connolly, Chair of Remembering Srebrenica East of England Board  
Kim Sadique, Chair of Remembering Srebrenica East Midlands Board  
Rameez Kaleem, Chair of Remembering Srebrenica London and South East Board  
Dr Louise Livesey, Chair of Remembering Srebrenica South West Board

\*Remembering Srebrenica Scotland is a Scottish Charitable Incorporated Organisation funded by the Scottish government

## **UMMAH HELP**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022**

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#### **UK Bosnian Community Advisory Board:**

Smajo Beso  
Mersad Kmijic  
Zaim Pasic  
Elvira Mujkanovic  
Samir Dizdarevic  
Aida Salkic Haughton  
Anes Cerić  
Mahir Hadzic  
Ferid Kevric  
Safet Vukalic  
Alma Aganovic  
Sadia Muminovic  
Dudia Zilic  
Edina Hodzic  
Riad Terzic  
Sabit Jakupovic  
Mujo Delic  
Huse Bektic  
Kelima Dautovic  
Nermina Webster  
Fahrudin Omerovic  
Remzudin Alihodzic  
Sanja Bilic  
Amir Halilovic  
Emir Bolic

#### **Academic Advisory Board:**

Dr Eric Gordy  
Dr Aidan Stonehouse  
Ms Sam Hunt  
Prof Jasna Dragovic-Soso  
Prof Ravi Kohli  
Dr Jelena Obradovic-Wochnik  
Mr Robin Macpherson  
Mr Andy Lawrence (until October 2021)  
Dr Lorna Waddington

#### **Remembering Srebrenica Staff:**

Amil Khan, Director  
Kate Williams, Deputy Director for Education and Operations (until October 2021)  
Arnesa Buljusic Kustura, Deputy Director for Communications and Commemorations (until August 2021)  
Amra Mujkanovic, Events Manager (until October 2021)  
Francesca Cleverly, Senior Operations Officer - Visits and Executive Support  
Elmina Kulasic, Consultant in Bosnia  
Rhona Jackson, Project Officer (until August 2021)

## **UMMAH HELP**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **LEGAL AND ADMINISTRATIVE INFORMATION**

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

##### **Trustees**

Dr W Azmi OBE  
His Excellency Mr Vanja Filipovic  
Mr M Azmi  
Dr H Connolly  
Dr S Shahid-Azmi  
Dr J Short

**Charity number 1142686**

**Company number 07369796**

##### **Principal address**

Ciba Building  
149 Hagley Road  
Birmingham  
B16 9NX

##### **Registered Office**

Ciba Building  
149 Hagley Road  
Birmingham  
B16 9NX

##### **Independent examiner**

AGS Accountants & Business Advisors Limited Unit 1  
Castle Court 2  
Castlegate Way  
Dudley  
DY1 4RH

# UMMAH HELP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their report and financial statements for the year ended 31 March 2022.

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 governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016)

### OBJECTIVES AND ACTIVITIES

The charity's objectives are to further such charitable purposes (as are charitable under English law) in any part of the world as the directors see fit.

Remembering Srebrenica UK is the charitable initiative of Ummah Help. This report outlines the work undertaken in the last 12 months (April 2021 to March 2022) by Remembering Srebrenica staff, 1,450 Community Champions and the eight English regional boards and three country boards in Scotland, Wales and Northern Ireland. The Scotland Board is a Scottish charity incorporated organisation registered as Remembering Srebrenica Scotland SCO46540 and funded by the Scottish Government.

Remembering Srebrenica UK is part-funded by the UK Government and is committed to using the lessons from Srebrenica to tackle hatred and intolerance to help to build a better, safer and more cohesive society for everyone. It has three core objectives:

1. Keep the memory alive by promoting Srebrenica Memorial Day, to bring communities together to REMEMBER the victims of Srebrenica.
2. Take UK citizens on our 'Lessons from Srebrenica' educational visits programme to LEARN the lessons from the genocide, and take social action to help to build safer, more cohesive communities.
3. Create Community Champions to PLEDGE to stand up to hatred and against intolerance in their communities.

### MEMORIAL EVENTS AND ACTIVITIES 2021

In 2021, the Remembering Srebrenica team, our eight English regional boards, three country boards and over 1,450 Community Champions held just over 1,600 registered memorial events and activities in different cities and towns across the UK bringing people together to stand up to hatred and honour the memory of the victims who were killed in the Srebrenica genocide in July 1995.

Due to the restrictions which were still in place at the time of Srebrenica Memorial Week from 4th to 11th July, the UK National Srebrenica Memorial Day Ceremony was held online for the second year in succession on our website and was watched by 30,000 on our website and our social media platforms. Some of the speakers who participated in this powerful commemoration included: the President of Bosnia and Herzegovina, Šefik Džaferović, the Foreign Secretary Dominic Raab MP, First Minister of Scotland, Nicola Sturgeon MSP, First Minister of Wales, Mark Drakeford MS, First and deputy First Ministers of Northern Ireland, Paul Givan MLA and Michelle O'Neill MLA, the Grand Mufti of Bosnia, Husein Kavazović, senior faith representatives from the UK and survivors of the genocide and ethnic cleansing. There were also performances from the renowned National Theatre of Sarajevo and prominent actors and actresses from Bosnia.

We were delighted to receive widespread praise for the UK National Srebrenica Memorial Day Ceremony which was also broadcast on the global network, Islam Channel and the renowned Bosnian television channel, Hayat TV on 11th July enabling the ceremony to reach millions of people across both the UK and the globe.

Later in the year, the Foreign, Commonwealth and Development Office Minister, Wendy Morton MP hosted a reception at Lancaster House on behalf of Her Majesty's Government to mark Srebrenica Memorial Day. The event which had originally been scheduled to take place during the UK's Srebrenica Memorial Week in July but had to be postponed due to the extension of Covid-19 restrictions was attended by high profile dignitaries including over sixty Ambassadors and High Commissioners, politicians from across the political spectrum, senior faith and community leaders as well as British Bosnian survivors of the genocide and ethnic cleansing.

## UMMAH HELP

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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In addition to the Minister, other speakers included: Afzal Khan MP, Shadow Deputy Leader of the House of Commons, Rt Hon. Ian Blackford MP, Leader of the SNP Westminster Group, Smajo Bešo, Survivor, Aida Salkić-Haughton MBE, Survivor, His Excellency Vanja Filipović, Ambassador of Bosnia and Herzegovina to the United Kingdom, Amra Dautović, Survivor, Lord Bourne of Aberystwyth, President of Remembering Srebrenica UK and Dr Waqar Azmi OBE, Chair of Remembering Srebrenica UK. Eleven candles were also lit by: Minister Wendy Morton, His Excellency Mr Khaled Al-Duwaisan, Ambassador of Kuwait to the United Kingdom, His Excellency Mr Ümit Yalçın, Ambassador of Turkey to the United Kingdom, Mr Mohamed Abdulla Al-Jabir, Deputy Head of Mission of the Embassy of Qatar, Yasmin Qureshi MP, Chair of the All Party Parliamentary Group on Srebrenica, Martin Vickers MP, The UK Prime Minister's Trade Envoy to the Western Balkans, Semira Jakupović, first generation Bosnian survivor, Lejla Delić, second generation Bosnian survivor, Eric Murangwa, survivor of the Genocide in Rwanda against the Tutsi and Her Excellency Saida Muna Tasneem, High Commissioner of Bangladesh to the United Kingdom.

On 11th July, the Mayor of the West Midlands, Andy Street joined guests from right across the UK at the Midlands Art Centre in Birmingham for the powerful film screening of the Oscar-nominated film 'Quo Vadis, Aida?' - the first in-person event which we had organised since the covid restrictions were eased. The event featured two screenings, each of which was followed by a panel discussion made up of His Excellency, Vanja Filipovic, Ambassador of Bosnia and Herzegovina to the UK, Gordon Bacon OBE, Former Chief of Staff for the ICMP and aid worker in Bosnia, Amra Dautović, Genocide survivor and former refugee, Alma Aganović, Siege of Sarajevo survivor and former refugee, Howard Tucker CBE, Former war crimes investigator at the UN ICTY and Head of Mission for the ICTY and Aida Salkić-Haughton MBE, Ethnic cleansing survivor and former UN interpreter.

The number of councils who commemorated was 102, representing the second year in a row in which the number of local authorities marking Srebrenica Memorial Day had hit three figures. Faith engagement increased by 48% in comparison with the previous year where events were organised by synagogues, churches and mosques right across the country.

We are pleased that despite the continued challenges that Covid-19 presented this year, thousands of individuals still had the opportunity to participate in the largest number of memorial activities outside of Bosnia and Herzegovina to raise awareness of the importance of learning from the past to help create a better future.

## UMMAH HELP

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2022*

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#### EDUCATION

Our education work takes the Srebrenica genocide as a starting point from which to discuss the key requirements for building stronger, more resilient societies. By considering the possible stages of genocide, young people learn to identify and challenge issues which may cause division in our communities.

This year an estimated 51,360 young people were reached through 529 educational activities held throughout Memorial Week, with a further 541 downloads of Remembering Srebrenica's education resources through the popular TES (Times Educational Supplement) website. Events were held in secondary schools and universities, including partner organisations, with our reach increasing by 20% compared to 2020, bringing our historical education reach to over 180,000 young people.

2021 also saw more students making pledges as an activity in class, as well as an increase in lessons and workshops that held deep learning opportunities. The King Edward VI Foundation, Hampton School, Star Academies and other trusts were just a few examples of some of the schools which held a considerable number of activities during Srebrenica Memorial Week, with hubs coming together across the country to share resources and projects.

In Milton Keynes and the surrounding area, East of England Board Member and Community Champion, Paul Salver demonstrates the impact one individual can make as he contacted and delivered educational talks to over 50 educational institutions.

Finally, this year saw some schools participate in the 'We are One' memorial football tournament which was delivered with the support of the Football Association, English Schools Football Association and Kick it Out



## UMMAH HELP

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### LESSONS FROM SREBRENICA VISITS PROGRAMME

Our 'Lessons from Srebrenica' visits programme seeks to counter division through inspiring people to take action in their local communities, by learning how a seemingly integrated society in Europe imploded due to unchallenged extremism and hatred. Through these four-day educational visits to Srebrenica, we aim to motivate people of all backgrounds to strengthen their communities. We do this through asking that each individual who joins us in visiting Srebrenica becomes our Community Champion for social justice, making a concrete social action pledge to do something positive in their communities to challenge hatred and intolerance. The 'Lessons from Srebrenica' programme inspires and empowers individuals to create social actions projects to unite communities.

Whilst we were unable to take out any delegations this year due to Covid-19, we were part of a profoundly moving visit to Srebrenica with a cross-party delegation of Parliamentarians led by the former United Nations Commander of British Forces in Bosnia, Colonel Bob Stewart MP which enabled MPs from all sides to come to Srebrenica and bear witness and honour the memory of the victims. This parliamentary delegation further underlined the strength of commitment of the UK to commemorating the genocide at Srebrenica and ensuring that these tragic events are not forgotten.

Remembering Srebrenica is proud to have now taken nearly 1,500 individuals from the UK to Srebrenica in the last nine years to learn the lessons from Srebrenica and tackle hatred and intolerance upon returning to their communities.

Finally, we were pleased to launch our virtual 'Lessons from Srebrenica' education programme in March 2022 called Building Stronger Communities which has been developed in collaboration with De Montfort University where participants will learn about the Bosnian genocide and consider the lessons we can take to building stronger communities in the UK. The aim of the delegation is to equip delegates with the confidence and skills to undertake sustained actions in their own communities to open dialogue, educate others and strengthen communities. Successful participants obtain a certificate upon completion from De Montfort University which is badged by the United Nations SDG-16. We are delighted that over 75 people are graduating from this programme.

## UMMAH HELP

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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#### RAISING AWARENESS

Raising awareness of Srebrenica is a crucial part of our work, which allows more people every year to learn about the consequences of hatred and intolerance being left unchecked. In 2021, coverage across broadcast, print and online media in the UK generated more than 70 million opportunities to view our key messaging.

This year, we had an estimated total reach of 40 million across all social media platforms and have increased our Twitter following to over 21,600 and nearly 21,800 people have liked our Facebook page. Across all our social media channels, Remembering Srebrenica has a combined following exceeding 50,000. Over 15,000 people tuned in to watch the UK National Srebrenica Memorial Day Commemoration online and throughout the month of July, we had on average 6,000 visitors per day visit our website.

Our 2021 Theme Launch was the biggest to date as we were able to welcome a record number of guests online with over 400 people tuning in including MPs and Peers, community and faith leaders, journalists as well as survivors from the Bosnian community. We were honoured that the keynote address was delivered by President Željko Komšić, Croat Member of the Bosnian Presidency. We were also pleased to be joined by other speakers from across the political spectrum including the then Shadow Foreign Secretary, Lisa Nandy MP and the then Minister for Education in the Welsh Government, Kirsty Williams who spoke about the education work and future plans of Remembering Srebrenica Wales. The cross-party representation of speakers from across the country underlines the strength of unity when it comes to learning from the lessons from Srebrenica to tackle hatred and intolerance in our communities.

In June, we released a new short film on this year's theme of 'Rebuilding Lives' for Srebrenica Memorial Week 2021 entitled 'Remembering Srebrenica: Voices from Northern Ireland'. As a country which is only too aware of the consequences of prejudice and intolerance, our video shows how people in Northern Ireland have benefited from learning more about the lessons of Srebrenica to help build a stronger, more cohesive society.

Our podcast Untold Killing won numerous awards this year including the Platinum AVA Award, two ARIAS Awards and the Best Branded Podcast at the Lovie Awards. The recognition has helped Remembering Srebrenica and our partners at Message Heard raise awareness of the lessons of Srebrenica to over 200,000 people and enable survivors to tell the story of Srebrenica in their own words through an intimate method of broadcasting during a difficult year.

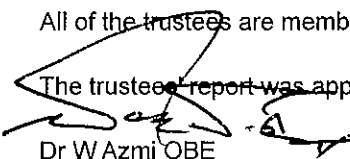
We have continued to raise awareness with politicians from across the political spectrum with over 50 parliamentarians marking Srebrenica Memorial Day this year by either signing an Early Day Motion pledging to remember the victims and support the work of Remembering Srebrenica or marking it with a post on social media. The Early Day Motion was supported by MPs from the SNP, Conservatives, Labour, Liberal Democrats, Green, Plaid Cymru, DUP and the Alba Party. Finally, a question on Srebrenica was raised during Prime Minister's Questions - the seventh year in succession that it has been raised on the floor of the House during a session which has an estimated audience of over 350,000 people each week.

We are grateful to the many survivors based in the UK and Bosnia who dedicate so much of their time and commitment to speaking at events across the UK, telling their stories in the media, and in our films and events. Without the support of survivors, our work would not be possible.

All the trustees have agreed to stand and act on behalf of the charity.

All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

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

  
Dr W Azmi OBE  
Trustee

Dated: 1st June 2022

# UMMAH HELP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UMMAH HELP

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I report to the trustees on my examination of the financial statements of Ummah Help (the charity) for the year ended 31 March 2022.

### 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 the Association of Chartered Certified Accountants, 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).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**AGS Accountants & Business Advisors Limited**

Unit 1  
Castle Court 2  
Castlegate Way  
Dudley  
DY1 4RH

Dated: 13 September 2022

## UMMAH HELP

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Unrestricted funds 2021 £
<b><u>Income from:</u></b>			
Donations and legacies	2	291,454	421,580
<b><u>Expenditure on:</u></b>			
Charitable activities	3	261,466	406,242
Other	6	(111)	727
<b>Total expenditure</b>		<b>261,355</b>	<b>406,969</b>
<b>Net income for the year/ Net movement in funds</b>		<b>30,099</b>	<b>14,611</b>
Fund balances at 1 April 2021		201,989	187,378
<b>Fund balances at 31 March 2022</b>		<b>232,088</b>	<b>201,989</b>

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

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.

# UMMAH HELP

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	7		4,225		5,281
<b>Current assets</b>					
Debtors	8	1,317		1,924	
Cash at bank and in hand		241,593		244,012	
		<u>242,910</u>		<u>245,936</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(15,047)</u>		<u>(49,228)</u>	
Net current assets			227,863		196,708
<b>Total assets less current liabilities</b>			<u>232,088</u>		<u>201,989</u>
<b>Income funds</b>					
Unrestricted funds			232,088		201,989
			<u>232,088</u>		<u>201,989</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 2022.

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

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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 13 September 2022



Dr W Azmi OBE  
Trustee

Company registration number 07369796

# UMMAH HELP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Charity information

Ummah Help is a private company limited by guarantee incorporated in England and Wales. The registered office is Ciba Building, 149 Hagley Road, Birmingham, B16 9NX.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The 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 £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Incoming resources

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.

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 or deeds of covenant is recognised at the time of the donation.

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

# UMMAH HELP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies (Continued)

#### 1.5 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, fittings & equipment	20% 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.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.7 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. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Financial assets classified as other financial assets are stated at fair value with any gains or losses arising on remeasurement recognised in profit or loss. The net gain or loss recognised in profit or loss includes any dividend or interest earned on the financial asset.

##### **Other financial assets**

Financial assets with fixed or determinable payments and fixed maturity dates that the charity has the positive intent and ability to hold to maturity are classified as held to maturity investments.

Held to maturity investments are measured at amortised cost using the effective interest method less any impairment, with revenue recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the debt instrument to the net carrying amount on initial recognition.

# UMMAH HELP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 1 Accounting policies

(Continued)

#### ***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.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### ***Other financial liabilities***

Derivatives, including interest rate swaps and forward foreign exchange contracts, are not basic financial instruments. Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value. Changes in the fair value of derivatives are recognised in or in finance costs or finance income as appropriate, unless hedge accounting is applied and the hedge is a cash flow hedge.

#### ***Derecognition of financial liabilities***

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

### 1.9 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.



# UMMAH HELP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 2 Donations and legacies

	2022	2021
	£	£
Donations and gifts	41,454	21,580
MHCLG	250,000	400,000
	<u>291,454</u>	<u>421,580</u>

### 3 Charitable activities

	2022	2021
	£	£
Staff costs	192,596	249,788
Depreciation and impairment	1,056	90
Charitable expenditure	39,084	126,791
Rent	12,780	16,080
Light & Heat	480	555
Print. Postage & Stat.	2,993	2,573
Telephone	1,479	1,607
Insurance	1,043	2,434
Legal and professional	9,955	6,324
	<u>261,466</u>	<u>406,242</u>
	<u>261,466</u>	<u>406,242</u>

### 4 Trustees

During the year end 31 March 2022 a trustee received total remuneration of £55,000 (2021 - £55,000) as an employee for his services to the charity, including employers national insurance. These payments are approved by the Charity Commission.

### 5 Employees

The average monthly number of employees during the year was:

2022	2021
Number	Number
<u>5</u>	<u>8</u>

# UMMAH HELP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

<b>5</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>£</b>	<b>£</b>
	Wages and salaries	192,596	249,788
	There were no employees whose annual remuneration was more than £60,000.		
<b>6</b>	<b>Other</b>	<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
	Financing costs	(111)	727
<b>7</b>	<b>Tangible fixed assets</b>	<b>Fixtures, fittings &amp; equipment</b>	
		<b>£</b>	
	<b>Cost</b>		
	At 1 April 2021		5,371
	At 31 March 2022		5,371
	<b>Depreciation and impairment</b>		
	At 1 April 2021		90
	Depreciation charged in the year		1,056
	At 31 March 2022		1,146
	<b>Carrying amount</b>		
	At 31 March 2022		4,225
	At 31 March 2021		5,281
<b>8</b>	<b>Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>Amounts falling due within one year:</b>	<b>£</b>	<b>£</b>
	Prepayments and accrued income	1,317	1,924

## UMMAH HELP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

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

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	17,379	27,643
Trade creditors	(3,927)	20,050
Accruals and deferred income	1,595	1,535
	<u>15,047</u>	<u>49,228</u>

A dispute is currently open with HMRC regarding incorrect EPS submissions made by a prior Finance Manager in 2020/2021 which has resulted in a misrepresentation of PAYE outstanding. The PAYE creditor is expected to reverse once HMRC have completed their investigation and an outcome is reached.

**10 Related party transactions**

There were no disclosable related party transactions during the year (2021 - none).