

**Charlty Registration No. 1142686**

**Company Registration No. 07369796 (England and Wales)**

**UMMAH HELP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# UMMAH HELP

## CONTENTS

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	<b>Page</b>
Trustees' report	1 - 6
Independent examiner's report	7
Statement of financial activities	8
Balance sheet	9
Notes to the accounts	10 - 15

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# UMMAH HELP

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Dr W Azmi OBE Mr M Azmi Dr S Shahid-Azmi Mr V Filipovic Dr H A Connolly Mr J Short
<b>Charity number</b>	1142686
<b>Company number</b>	07369796
<b>Principal address</b>	Ciba Building 149 Hagley Road Birmingham B16 9NX
<b>Registered office</b>	Ciba Building 149 Hagley Road Birmingham B16 9NX
<b>Independent examiner</b>	AGS Accountants & Business Advisors Limited Unit 1 Castle Court 2 Castlegate Way Dudley DY1 4RH

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# UMMAH HELP

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their report and accounts for the year ended 31 March 2023.

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 2022 to March 2023) by Remembering Srebrenica staff, 1,500 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 2022**

In 2022, the Remembering Srebrenica team, our eight English regional boards, three country boards and over 1,500 Community Champions held just over 1,000 registered memorial events and activities for the fourth consecutive year 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.

For the first time since the pandemic, we were able to hold our July national Srebrenica Memorial Day commemorations in person. Two receptions were held in London - the first was a UK National Srebrenica Memorial Parliamentary Reception in the Houses of Parliament which was hosted by the Speaker of the House of Commons, Sir Lindsay Hoyle MP. The second was the National Srebrenica Memorial Day Reception in the Locarno Rooms which was hosted by Graham Stuart MP, Minister of State at the Foreign, Commonwealth and Development Office.

## UMMAH HELP

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

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Speakers at the receptions included President Šefik Džaferović, Chairman of the Presidency of Bosnia and Herzegovina, the Rt Hon Greg Clark MP, Secretary of State at the Department for Levelling Up, Housing and Communities, the Rt Hon David Lammy MP, Shadow Secretary of State for Foreign, Commonwealth and Development Affairs and Dr Emir Suljagić, Genocide Survivor and Director of the Srebrenica Memorial Centre. There were also performances from renowned Bosnian opera singers Dženana & Dženana.

During Srebrenica Memorial Week, a Backbench Business Debate was held in the House of Commons. This was the first time a backbench business debate on Srebrenica had taken place which was the result of the efforts of Yasmin Qureshi MP, Chair of the APPG on Srebrenica and Alicia Kearns MP, Chair of the APPG on Bosnia and Herzegovina and now also the Chair of the Foreign Affairs Select Committee.

At Prime Minister's Questions in July, Boris Johnson and Foreign Secretary Liz Truss both wore the Srebrenica flower with the Prime Minister including remembrance of Srebrenica in his opening remarks. Thanks to the Chair of the All Party Parliamentary Group on Srebrenica, Yasmin Qureshi MP, over 70 MPs and Peers from across the political spectrum signed a book of remembrance which included Sir Ed Davey, Leader of the Liberal Democrats, Ian Blackford, Leader of the SNP in Westminster, Angela Rayner, Deputy Leader of the Labour Party and the former Leader of the Green Party in England and Wales, Caroline Lucas.

Over 1,000 memorial events and activities took place in schools, town halls, police stations, places of worship and community centres. Alongside this, 102 councils across the UK marked the 27th anniversary of the Srebrenica genocide through many different activities such as publishing a statement on their website, raising Srebrenica flags, lighting up local monuments and holding a memorial event. In doing so they brought people from all backgrounds together to reflect on the lessons from Srebrenica and pledged to challenge hatred and prejudice.

We are pleased that once again, Remembering Srebrenica has been able to provide thousands of individuals with the opportunity to participate in the largest number of memorial activities outside of Bosnia and Herzegovina and to learn the lessons from the genocide to help build stronger, safer, more cohesive communities in the UK.

#### 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 16,752 students were reached through various educational events held throughout Memorial Week which brings our historical education reach to over 200,000 young people educated on the lessons of Srebrenica. Teachers and education leaders from across the UK and abroad downloaded educational resources from the Remembering Srebrenica website and the Times Educational Supplement Page which has proven to be a useful resource in reaching teachers across the country who may not have otherwise accessed our resources.

For a number of years, King Edward Camp Hill, like many other schools across the country have supported our work, using the lessons from the 1995 genocide in Srebrenica as a starting point to discuss prejudice, intolerance, hatred and bigotry.

As part of their continued commitment to commemorating the Bosnian genocide and in response to current crisis in Bosnia and Herzegovina where secessionists are operating with the support of Russia and creating ethnic divisions, promoting hatred and glorifying the perpetrators of genocide, King Edward VI Camp Hill School for Boys in Birmingham organised a conference in partnership with Remembering Srebrenica and the Bosnia-Herzegovina UK Network to mark this year's 27th anniversary of Srebrenica Memorial Day.

Over 230 people attended this conference which featured the Headmaster, Mr Russell Bowen, Ayman Azmi, senior prefect and pupil, Azra Omerbegović, Survivor of Genocide and Ethnic Cleansing, His Excellency Ambassador Vanja Filipovic, Ambassador of Bosnia and Herzegovina to the United Kingdom, Professor Eric Gordy, Professor of Eastern European Studies at University College London, Mr Howard Tucker CBE, former ICTY War Crimes Investigator, Hana Cerić and Ibrahim Omerbegović, second generation survivors and Mr Martin Garrod, Teacher at King Edward VI Camp Hill School for Boys.

## UMMAH HELP

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

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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.

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

This year, we worked with Derry City and Strabane District Council to develop a 'Challenging Prejudice' programme that was delivered to 18 civic and community leaders from this local authority area in Northern Ireland. The programme was comprised of a series of workshops and a visit to Bosnia in March 2023 to see and hear first hand the causes, impact and lessons of the genocide, with the aim of promoting positive relations characterised by respect where cultural diversity is celebrated and people can live, learn and socialise together, free from prejudice, hate and intolerance.

In addition, we launched our virtual 'Building Stronger Communities' programme in 2022 which had been developed in partnership with De Montfort University. The programme was fully subscribed with 75 participants who had the opportunity to learn about the Bosnian genocide and consider the lessons we can learn to build stronger communities in the UK, with the aim to equip individuals with the confidence and skills to undertake sustained actions in their own communities and self-evaluation/assessments.

The first graduates of the programme were invited to a graduation ceremony at the Bosnian Embassy where participants who had successfully completed the course were able to receive their certificate of completion from Ambassador Vanja Filipovic, Lord Bourne of Aberystwyth and the Pro Vice-Chancellor of De Montfort University, Simon Oldroyd which has been badged by United Nations SDG-16.

## **UMMAH HELP**

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

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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 2022, coverage across broadcast, print and online media in the UK generated more than 70 million opportunities to view our key messaging.

Once again, this year saw a significant level of online engagement during Srebrenica Memorial Week, with the publication of 55 online media articles which outlined the background and significance of Srebrenica Memorial Week, as well as the work of Remembering Srebrenica. In addition, there were a further 30 online press releases from councils, police forces and other organisations. There was strong Engagement across our social media channels during Memorial Week with over half a million people reached by our content on Facebook, Instagram, and Twitter.

Following the success of the first season of the podcast on Srebrenica which had been listened to by over a quarter of a million of people, we released a second season of 'Untold Killing' in 2022 which focused on the war crimes and crimes against humanity committed in the municipality of Prijedor from 1992 to 1995. At the heart of the podcast was the testimonies of survivors who endured torture, rape and grave violations of human rights in the concentration camps such as Omarska, Keraterm, and Trnopolje which were established for detainment of the non-Serb population.

We would like to thank our partners Message Heard who produced the podcast as well as the Bosnian American Genocide Institute and Education Center (BAGI) for their support in raising funds to deliver this important project.

Finally, the achievements of the past twelve months would not be possible without the hard work and dedication of our Community Champions and Boards. We were therefore immensely proud that Remembering Srebrenica North West Board Chair, Smajo Beso was awarded an OBE in the King's New Years Honours List for his services to Holocaust and genocide education.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

We would like to thank the Ministry for Housing, Communities and Local Government for the consistent support of their staff, Ministers and the Secretary of State, Rt Hon Robert Jenrick 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

## UMMAH HELP

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

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#### **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  
Smajo Beso OBE, 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  
Dania Hanif, 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

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

Smajo Beso OBE  
Mersad Krnjic  
Zalm Pasic  
Elvira Mujkanovic  
Samir Dizdarevic  
Alda Saikic Houghton MBE  
Anes Ceric  
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 Allhodzic  
Sanja Bilic  
Amir Halilovic  
Emir Bolic  
Dr W Azmi OBE  
Mr M Azmi  
Dr S Shahid-Azmi  
Mr V Filipovic  
Dr H A Connolly  
Mr J Short



## UMMAH HELP

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

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#### 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  
Dr Lorna Waddington

#### Remembering Srebrenica Staff:

Amil Khan, Director (until October 2022)  
Francesca Cleverly, Operations Manager (until October 2022)  
Elmina Kulasic, Consultant in Bosnia  
Aron Mon, Project Officer  
Will Barton, Project Officer (until September 2022)

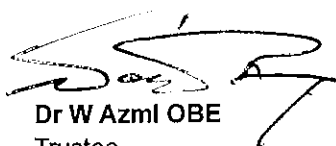
The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

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

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: 1 November 2023

# UMMAH HELP

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

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I report on the accounts of the charity for the year ended 31 March 2023, which are set out on pages 8 to 15.

### **Respective responsibilities of trustees and examiner**

The trustees, who are also the directors of Ummah Help for the purposes of company law, are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

### **Basis of Independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### **Independent examiner's statement**

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
  - (i) to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - (ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



AGS Accountants & Business Advisors Limited

Certified Accountants  
Unit 1  
Castle Court 2  
Castlegate Way  
Dudley  
DY1 4RH

Dated: 1 November 2023

## UMMAH HELP

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Total 2022 £
<b><u>Income from:</u></b>			
Donations and legacies	2	228,417	291,454
<b><u>Expenditure on:</u></b>			
Raising funds		-	-
Charitable activities	3	217,078	261,466
Other	6	(177)	(111)
<b>Total resources expended</b>		216,901	261,355
<b>Net Income for the year/ Net movement in funds</b>		11,516	30,099
Fund balances at 1 April 2022		232,088	201,989
<b>Fund balances at 31 March 2023</b>		243,604	232,088

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 2023

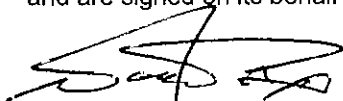
	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	7		3,380		4,225
<b>Current assets</b>					
Debtors	8	216		1,317	
Cash at bank and in hand		255,673		241,593	
		255,889		242,910	
<b>Creditors: amounts falling due within one year</b>	9	15,665		15,047	
Net current assets			240,224		227,863
<b>Total assets less current liabilities</b>			243,604		232,088
<b>Income funds</b>					
Unrestricted funds			243,604		232,088
			243,604		232,088

For the financial year ended 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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,

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 board of directors and authorised for issue on 1 November 2023 and are signed on its behalf by:



Dr W Azmi OBE  
Trustee

Company Registration No. 07369796

# UMMAH HELP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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 accounts.

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.

#### 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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# UMMAH HELP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

#### 1.6 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible 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 Company 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 when the charity becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts 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 Company 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 2023

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### 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 end 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 trade and other payables, 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 receipts discounted at a market rate of interest. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Accounts 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 payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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

Other financial liabilities, are initially measured at fair value, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

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

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

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

# UMMAH HELP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 2 Donations and legacies

	2023	2022
	£	£
Donations and gifts	28,417	41,454
MHCLG	200,000	250,000
	<u>228,417</u>	<u>291,454</u>

### 3 Charitable activities

	2023	2022
	£	£
Staff costs	140,748	192,596
Depreciation and impairment	845	1,056
Charitable expenditure	52,765	39,084
Rent	9,600	12,780
Light & Heat	480	480
Print. Postage & Stat.	2,076	2,993
Telephone	1,869	1,479
Insurance	1,287	1,043
Legal and professional	7,408	9,955
	<u>217,078</u>	<u>261,466</u>
	<u>217,078</u>	<u>261,466</u>

### 4 Trustees

During the year end 31 March 2023 a trustee received total remuneration of £55,000 (2022 - £55,000) as an employee for his services to the charity, including employers national insurance. These payments are approved by the Charity Commission.



# UMMAH HELP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 5 Employees

The average monthly number of persons (including directors) employed by the company during the year was:

2023 Number	2022 Number
3	5

2023 £	2022 £
-----------	-----------

Wages and salaries	(228,417)	(291,454)
--------------------	-----------	-----------

### 6 Other Expenditure

Unrestricted funds £	Total 2022 £
----------------------------	--------------------

Financing costs	(177)	(111)
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### 7 Tangible fixed assets

Fixtures, fittings & equipment £
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#### Cost

At 1 April 2022	5,371
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At 31 March 2023	5,371
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#### Depreciation and impairment

At 1 April 2022	1,146
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Depreciation charged in the year	845
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At 31 March 2023	1,991
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#### Carrying amount

At 31 March 2023	3,380
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At 31 March 2022	4,225
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### 8 Debtors

2023 £	2022 £
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#### Amounts falling due within one year:

Prepayments and accrued income	216	1,317
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## UMMAH HELP

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

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

	2023 £	2022 £
Other taxation and social security	16,957	17,379
Trade creditors	(2,951)	(3,927)
Accruals and deferred income	1,659	1,595
	<u>15,665</u>	<u>15,047</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 (2022 - none).