

Charity Registration No. 1142686

Company Registration No. 07369796 (England and Wales)

UMMAH HELP
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

UMMAH HELP

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LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr W Azmi OBE Mr M Azmi Dr S Azmi Mr V Filipovic Dr H A Connolly Dr J Short
Charity number	1142686
Company number	07369796
Registered office	639-641 Stratford Road Birmingham B11 4AE
Independent examiner	Xeinadin Unit 1, Castle Court 2 Castlegate way Dudley West Midlands DY1 4RH

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report and accounts for the year ended 31 March 2025.

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 2024 to March 2025) by Remembering Srebrenica staff, 1,500 Community Champions and the eight English regional boards and three country boards in Scotland, Wales and Northern Ireland.

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.
1. 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.
1. Create Community Champions to PLEDGE to stand up to hatred and against intolerance in their communities.

MEMORIAL EVENTS AND ACTIVITIES 2024/25

In 2024/25, the Remembering Srebrenica team, together with our eight English regional boards, three country boards, and over 1,500 Community Champions, held 842 registered memorial events and activities across cities and towns throughout the UK. These events brought people together to stand up to hatred and honour the memory of the victims who were killed in the Srebrenica genocide in July 1995.

The flagship memorial event, the UK National Srebrenica Memorial Day was hosted by the Minister of State for Europe, Stephen Doughty MP, at the Foreign, Commonwealth and Development Office, with His Excellency President Denis Bećirović, Chair of the Presidency of Bosnia and Herzegovina, delivering the keynote address. Held in the Locarno Suite on behalf of His Majesty's Government, the ceremony commemorated the 29th anniversary of the Srebrenica genocide.

The event was attended by high-profile dignitaries, including Ambassadors and High Commissioners, Members of Parliament, senior faith and community leaders, and British Bosnian survivors of the genocide and ethnic cleansing.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

Other speakers and contributors included:

- Dr Waqar Azmi OBE, Chair of Remembering Srebrenica UK
- Sara Hukić, genocide survivor
- Rt Hon Baroness Warsi, former Senior Minister of State for Foreign and Commonwealth Affairs
- Sir Matthew Rycroft CBE, Permanent Under-Secretary of State, Home Office
- Peter Osborne, Chair of Remembering Srebrenica Northern Ireland Board (former Chair of the Northern Ireland Parades Commission)
- Sedin Šahman, Chief Imam of the Bosnian Community in Great Britain, who read the names of the victims buried on 11th July 2024

Musical performances were provided throughout the evening by Elvir Solak and Lejla Jusić, whose moving renditions added poignancy and reflection to the commemoration.

Across the UK, approximately 30 councils and local authorities marked the 29th anniversary of the Srebrenica genocide, holding 67 different activities including statements of solidarity, flag-raising, lighting local monuments, and hosting memorial services. These acts brought together people from all backgrounds to reflect on the lessons from Srebrenica and renew their commitment to challenging hatred and prejudice.

In addition, there were 34 recorded faith events and activities held in 28 faith institutions, though this figure is likely underreported due to the difficulty of capturing data from smaller organisations and faith institutions due to lack of social media presence and difficulty in receiving up to date information from them.

Flagship regional events took place in Cardiff, London, Manchester, Leicester, Newcastle, Glasgow, Belfast, and Bradford, amongst other cities where communities gathered to honour the victims and reaffirm the importance of remembrance and unity.

Some examples of activities which took place during Memorial Week included:

- Performances and workshops of "My Thousand Year Old Land" by *New Vic Borderlines Theatre*, exploring the human stories of the Srebrenica genocide through art and education.
- The launch of the Virtual Bosnia Platform, providing an interactive online learning environment to help students and educators engage with the history and lessons of Srebrenica.
- The Guildford Peace March, bringing communities together in a public display of unity and remembrance.
- Coverage by BBC News, with articles and reports helping to amplify the messages of remembrance and community cohesion to national audiences.
- The Rochdale Council of Mosques Memorial Event, where faith and community leaders joined together to honour the victims and reflect on the importance of peace and understanding.
- The We Are One Community Football Tournaments, using sport as a platform to bring young people and communities together to promote teamwork, inclusion, and solidarity.
- The Newcastle Marš Mira Peace Walk, inspired by the annual peace march in Bosnia and Herzegovina, symbolising remembrance, resilience, and the collective commitment to "Never Again."

Once again, Remembering Srebrenica has provided thousands of individuals with the opportunity to participate in the largest number of memorial activities outside of Bosnia and Herzegovina, learning from the lessons of the genocide to help build stronger, safer, and more cohesive communities across the UK.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

EDUCATION

Our education work takes the Srebrenica genocide as a starting point to explore the key principles required for building stronger and more resilient societies. By examining the stages of genocide, young people learn to identify and challenge the attitudes, behaviours, and circumstances that can create division within communities.

In 2024/25, an estimated 26,325 young people were reached through 413 educational activities held in schools during Memorial Week. These events took place across both primary and secondary schools and involved a range of partner organisations. Teachers and education leaders from across the UK and abroad also downloaded educational resources from the Remembering Srebrenica website and the Times Educational Supplement (TES) page, significantly extending the reach of our materials.

We are also in discussions with the National Education Union (NEU) and the National Association of Head Teachers (NAHT) leadership teams to organise future delegations, including dedicated visits for union staff. These collaborations aim to strengthen our partnerships within the education sector and ensure that the lessons from Srebrenica continue to inform and inspire educators and students across the UK.

We remain committed to developing new educational materials, expanding our outreach, and deepening our engagement with schools and teachers to ensure that the lessons from Srebrenica continue to shape future generations.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

LESSONS FROM SREBRENICA VISITS PROGRAMME

Our 'Lessons from Srebrenica' visits programme seeks to counter division by inspiring people to take action within their local communities. By learning how a seemingly integrated European society imploded due to unchallenged extremism and hatred, participants gain vital insights into the importance of standing up to prejudice and intolerance.

Through these four-day educational visits to Srebrenica, participants from all backgrounds are encouraged to strengthen their communities. Each delegate becomes a Community Champion for social justice, pledging to take positive, concrete action to promote cohesion and challenge hatred in their own environments. The programme continues to inspire and empower individuals to create community-based projects that unite and strengthen society.

In 2024/25, a range of impactful delegations took place:

- Artist Dr Hannah Rose Thomas and Rachel Miner, CEO of Bellwether International, travelled to meet the Mothers of Srebrenica. Following the visit, Hannah Thomas began an artistic project painting portraits of the Mothers to commemorate the genocide, using art as a means of remembrance and education.
- Three journalists representing UK media outlets joined a delegation and, upon their return, published articles on the genocide and commemorative work, helping to raise awareness among new audiences.
- YMCA North Staffordshire and YMCA Crewe organised a youth delegation of twelve participants in July 2024. The visit inspired ongoing engagement, with one young participant publishing an article reflecting on the experience and lessons learned.

Delegates visited key sites including Prijedor and Srebrenica, where they heard powerful survivor testimonies and learned about the importance of challenging hatred and intolerance in all forms. These experiences reaffirmed the central message of the programme - that remembrance must be paired with action to build stronger, safer communities.

In total, 17 individuals took part in a self-funded Lessons from Srebrenica delegation during the year.

We recognise that the rising cost of living and inflation both in the UK and Bosnia have made participation more difficult for some potential delegates. While this has presented challenges, Remembering Srebrenica remains committed to supporting opportunities for individuals and groups to travel to Bosnia and learn directly from the experiences of survivors.

Alongside the in-person delegations, we continued to deliver our virtual Lessons from Srebrenica programme in partnership with De Montfort University, titled *Building Stronger Communities*. This six-week course brings together professionals from diverse sectors, including policing, education, and local government. Graduates receive a certificate from De Montfort University, recognising their engagement with the lessons of Srebrenica and their commitment to applying them in practice. This year, 20 participants successfully graduated from the programme.

Additionally, RSUK Board Chairs Kim Sadique and Abi Carter helped develop the innovative Virtual Bosnia Room and accompanying teaching guide in partnership with Cardiff and Vale College. Accessible via [AntiRacism.Wales](#) (through the *Srebrenica Flower portal*), the Virtual Bosnia Room offers an immersive, educational experience designed primarily for learners aged 14 and above. It includes a content warning to ensure younger users are aware of the sensitivity of the material. The resource provides educators and students with a meaningful, interactive way to explore the history of Srebrenica and its contemporary lessons.

We remain dedicated to expanding both our in-person and virtual programmes, ensuring that more people from across sectors and communities have the opportunity to engage with the lessons from Srebrenica and apply them to building a more compassionate and cohesive society.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

RAISING AWARENESS

Raising awareness of Srebrenica remains a crucial part of our work, enabling more people each year to learn about the devastating consequences of hatred and intolerance when they are left unchecked. In 2024, coverage across broadcast, print, and online media in the UK generated approximately 200,000 new opportunities for audiences to engage with our key messages.

Across our social media platforms, we achieved an estimated total reach of over 114,000, including a reach of 80,800 on X (formerly Twitter) and nearly 34,000 engagements through our Facebook page. These figures reflect our continued success in reaching diverse audiences, fostering awareness, and encouraging reflection on the lessons from Srebrenica.

In 2024/25, we also continued to raise awareness through innovative and creative approaches. One of the most significant was the ongoing performance of *"My Thousand Year Old Land"*, a documentary theatre piece that tells the story of three women whose lives were irrevocably changed by the deaths of their communities' men during the 1990s genocide in Bosnia and Herzegovina. Set in the present day, with poignant reflections on the Bosnian war, the play explores what it means to have roots in a country scarred by war and genocide, and how loss and trauma can shape identity and resilience.

Over 1,800 people attended live performances of the production, with many more engaging through follow-up discussions and coverage online. The play continues to serve as a powerful and moving way to connect new audiences with the human stories behind the Srebrenica genocide and to promote reflection, empathy, and remembrance through the arts.

Conclusion

The 2024/25 year has been a period of reflection, remembrance, and renewed commitment to our mission. Through our commemorative events, educational initiatives, visits programme, and awareness-raising activities, we have continued to honour the memory of the victims of the Srebrenica genocide while inspiring thousands of individuals across the UK to stand up to hatred and intolerance in all its forms.

Despite financial challenges and the wider global climate, our dedicated volunteers, eight regional and three country boards, and 1,500 Community Champions have ensured that the lessons from Srebrenica remain at the heart of communities, schools, and institutions across the country. Their commitment demonstrates the enduring power of remembrance as a force for unity, understanding, and peace.

As we look ahead to 2025/26 as the 30th anniversary year of the Srebrenica genocide, we remain steadfast in our determination to build on this progress - expanding our educational reach, strengthening partnerships, and ensuring that the message of "Never Again" continues to resonate with future generations. Together, we will continue to build stronger, safer, and more cohesive communities, learning from the past to shape a better and more compassionate future.

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TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

We would like to thank the Ministry of Housing, Communities, and Local Government for the funding provided for Remembering Srebrenica.

Remembering Srebrenica

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
Ian Blackford
Rt Hon Andrew Mitchell MP
Nusrat Ghani MP
Martin Vickers MP
Yasmin Qureshi MP
Nigel Evans
Afzal Khan MP
Saqib Bhatti MP

UK National Board:

Peter Osborne, Chair of Remembering Srebrenica Northern Ireland Board
Robert McNeil MBE, Chair of Remembering Srebrenica Scotland Board of Ambassadors
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
Cllr Sabiya Khan, Chair of Remembering Srebrenica Yorkshire Board
Neil Sledge, Co-Chair of Remembering Srebrenica North West Board
Yusuf Tai, Co-Chair of Remembering Srebrenica North West Board
Richard Burden, 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

UMMAH HELP

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

UK Bosnian Community Advisory Board:

Smajo Beso OBE
Mersad Krnjic
Zaim Pasic
Elvira Mujkanovic
Samir Dizdarevic
Aida Salkic Haughton 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 Alihodzic
Sanja Bilic
Amir Halilovic
Emir Bolic

Academic Advisory Board:

Dr Kim Sadique
Sam Hunt
Hasan Hasanović
Lucy Adams
Dr Lorna Waddington
Dr Aidan Hehir
Professor Eric Gordy
Professor Rachel Kerr

Remembering Srebrenica Staff:

Richard Burden, Director (from 1 January 2025)
Pete Malynn, Senior Manager (From 1 February 2025)
Aron Môn, Operations Manager
Elmina Kulasic, Consultant in Bosnia

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:

Ummah Help

Trustees

Dr W Azmi OBE
Mr Vanja Filipovic
Mr M Azmi
Dr H Connolly
Dr S Azmi
Dr J Short

UMMAH HELP

TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) *FOR THE YEAR ENDED 31 MARCH 2025*

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

Dr W Azmi OBE

Trustee

Dated: 9 December 2025

UMMAH HELP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF UMMAH HELP

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 10 to 16.

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.

Xeinadin

Chartered Accountants
Unit 1, Castle Court 2
Castlegate way
Dudley
West Midlands
DY1 4RH

Dated: 9 December 2025

UMMAH HELP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Total 2024 £
<u>Income from:</u>			
Donations and legacies	2	156,193	157,674
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Raising funds		-	-
Charitable activities	3	137,082	117,493
Other	5	(257)	(371)
		<hr/>	<hr/>
Total resources expended		136,825	117,122
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		19,368	40,552
Fund balances at 1 April 2024		284,153	243,601
		<hr/>	<hr/>
Fund balances at 31 March 2025		303,521	284,153
		<hr/>	<hr/>

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

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BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	6		2,163		2,704
Current assets					
Debtors	7	3,333		1,386	
Cash at bank and in hand		310,826		306,106	
		<u>314,159</u>		<u>307,492</u>	
Creditors: amounts falling due within one year	8	<u>12,801</u>		<u>26,043</u>	
Net current assets			301,358		281,449
Total assets less current liabilities			<u>303,521</u>		<u>284,153</u>
Income funds					
Unrestricted funds			303,521		284,153
			<u>303,521</u>		<u>284,153</u>

For the financial year ended 31 March 2025 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 9 December 2025 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 2025

1 Accounting policies

Charity information

Ummah Help is a private company limited by guarantee incorporated in England and Wales. The registered office is 639-641 Stratford Road, Birmingham, B11 4AE.

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 2025

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 2025

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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

2 Donations and legacies

	2025	2024
	£	£
Donations and gifts	6,193	7,674
MHCLG	150,000	150,000
	<u>156,193</u>	<u>157,674</u>

3 Charitable activities

	2025	2024
	£	£
Staff costs	41,577	49,251
Depreciation and impairment	541	676
Charitable expenditure	66,045	42,003
Rent	(71)	6,957
Light & Heat	-	840
Print. Postage & Stat.	5,041	2,524
Telephone	2,601	2,076
Insurance	1,299	1,203
Legal and professional	20,049	11,963
	<u>137,082</u>	<u>117,493</u>
	<u>137,082</u>	<u>117,493</u>

4 Employees

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

2025	2024
Number	Number
<u>2</u>	<u>2</u>

5 Other Expenditure

	Unrestricted funds	Total
	£	£
Financing costs	(257)	(371)

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

6 Tangible fixed assets

	Fixtures, fittings & equipment £
Cost	
At 1 April 2024	5,371
At 31 March 2025	5,371
Depreciation and impairment	
At 1 April 2024	2,667
Depreciation charged in the year	541
At 31 March 2025	3,208
Carrying amount	
At 31 March 2025	2,163
At 31 March 2024	2,704

7 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Prepayments and accrued income	3,333	1,386

8 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	3,136	18,200
Trade creditors	7,279	5,719
Accruals and deferred income	2,386	2,124
	12,801	26,043

9 Related Party Transactions

There were no disclosable related party transactions during the year (2024 - none).