

Hamsayeh International

Report and Accounts

Year ended 30 June 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

Hamsayeh International
COMPANY INFORMATION
FOR THE YEAR ENDED 30 JUNE 2022

Trustees	Patrick Maurice Wright Jonathan Griffith Lewis Rev Mark John Henrik Meynell
Company Secretary	Catherine Clare Arian
Key Management	Amir Arian Catherine Clare Arian
Governing Document	Memorandum and Articles of Association dated 2 June 2011
Company Registration Number	07656357
Charity Registration Number	1143577
Registered Office	South Hanwell Baptist Church Boston Road, Corner of Humes Avenue Hanwell London W7 2HJ
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	HSBC Bank plc 46 The Broadway Ealing London W5 5JR

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**HAMSAYEH INTERNATIONAL
TRUSTEES' REPORT
FOR THE YEAR ENDED 30 June 2022**

The trustees, who are also directors, present their report and accounts for the year ended 30 June 2022. The trustees who served during the period and up to the date of this report are set out on page 1.

The accounts have been prepared in accordance with the accounting policies set out in note 2 to the accounts and comply with the charity's memorandum and articles of association, the Companies Act 2006 and the Charities Statement of Recommended Practice (Charities SORP (FRS102)), Financial Reporting Standard 102 (FRS 102) and the Charities Act 2011.

Structure, governance and management

Hamsayeh International is a registered charity and a company limited by guarantee and is governed by its Memorandum and Articles of Association dated 2 June 2011.

New trustees are nominated by existing trustees in conjunction with the CEO and Company Secretary.

Objectives and activities

The object of the charity is to demonstrate the Christian faith in action among the persecuted and spiritually needy from Iran, Afghanistan and Tajikistan so that they may know the transforming power of God. The main areas of activity are:

- i) Outreach
- ii) Discipleship
- iii) Church Mobilisation

In planning the activities the Directors have had regard to the guidance on public benefit issued by the Charity Commission in December 2008.

Activities in the year

OUTREACH

Finally, we were free of covid restrictions and able to meet in person again. As our online teaching provision had grown significantly, we closed the Treasure House venue in West Ealing and moved to rented space in Haven Green Baptist Church, Ealing Broadway, from September 2021. As a result, our English classes dramatically grew, embracing the fresh wave of asylum seekers who had just arrived. Throughout the course of this year we had a constant 50 on our register with over 80 being part of the classes overall. They were served by a team of 10 volunteers.

Practical expressions of mercy were varied and frequent such as English classes provision two mornings a week, care packages & a pop up clothes shop for the most needy and group meals on a regular basis. In addition, we ran English reading classes on Wednesday afternoons from a Bible storybook and on Fridays a group of 12 gathered to hear teaching the Scriptures being taught in Farsi.

All these activities were undergirded by much prayer and we saw a number profess faith in Christ.

DISCIPLESHIP

Hamdam Radio our internet radio, continued to be a valuable resource as all the content has been specifically tailor-made for the Farsi speaker. Not only is the Gospel presented in a culturally appropriate way, but discipleship material and a wide array of Christian music and Persian folk songs ensured a varied offering to the listener as it ran 24/7 in Farsi and could be accessed globally. In addition to this the face-to-face teaching conducted in Haven Green was also made available nationally through zoom.

Hamdam Radio can be accessed through the website (www.hamdam.co), where an android or iOS app can be downloaded for ease of listening on the go.

Church Mobilisation

Throughout the year multiple speaking engagements at churches and conferences were taken (many still on zoom),

calling the church to prayer. Our Zoom prayer meetings also continued on a bi-monthly basis, with a few meeting face to face again recently.

Fundraising-Although most of our usual fundraisers didn't happen (still due to covid restrictions) one of our team walked 150 miles in October raising an amazing £14,445 to help refugees in Greece.

Financial review

The charity had an overall surplus of £11,763 (2021: £10,880). This comprises a surplus of £11,720 (2021: £22,953) in unrestricted funds and a surplus of £43 (2021: £12,084 deficit) in restricted funds after transfers between funds. Unrestricted income of £105,536 was higher than the previous year (2021: £99,846), despite the receipt of a Government Covid support grant of £13,960 in 2021, due to a 60% increase in donations. Unrestricted expenditure of £85,850 was higher than the previous year (2021: £74,399) mainly due to increased activity levels post Covid restrictions.

Reserves policy

The Directors' reserves policy is to maintain a free reserve (unrestricted funds excluding any fixed assets or designated funds) of between £10,000 and £20,000 in order to cover both temporary cash fluctuations during the year and the risk of annual deficits since the charity is dependent on donations which are inherently uncertain. The free reserves stood at £85,132 at the year end. While this is significantly above the target level of reserves, it is prudent in the current climate to leave free reserves at this level and will provide cover for the charity in the event of an unexpected drop in income.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and apply them consistently;
2. observe the methods and principles in the Charities SORP;
3. make judgements and estimates that are reasonable and prudent;
4. state whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
5. prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Catherine Clare Arian

Catherine Clare Arian
Company Secretary
Date: 21 February 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
Hamsayeh International
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 June 2022 on pages 5 to 12 following, which have been prepared on the basis of the accounting policies set out on pages 7 to 8.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company 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 your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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 accounts to be reached.

Sarah Crispin

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 21 February 2023

Hamsayeh International
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 JUNE 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	105,536	17,497	123,033	101,344
Total income and endowments		<u>105,536</u>	<u>17,497</u>	<u>123,033</u>	<u>101,344</u>
EXPENDITURE ON:					
Charitable activities	4	85,850	25,420	111,270	88,361
Raising funds		-	-	-	2,103
Total expenditure		<u>85,850</u>	<u>25,420</u>	<u>111,270</u>	<u>90,464</u>
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		<u>19,686</u>	<u>(7,923)</u>	<u>11,763</u>	<u>10,880</u>
Transfers between funds	11	(7,966)	7,966	-	-
Net movement in funds		<u>11,720</u>	<u>43</u>	<u>11,763</u>	<u>10,880</u>
Reconciliation of funds:					
Total funds brought forward		<u>73,412</u>	<u>10,985</u>	<u>84,397</u>	<u>73,517</u>
Total funds carried forward	11	<u>85,132</u>	<u>11,028</u>	<u>96,160</u>	<u>84,397</u>

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

All income and expenditure derive from continuing operations.

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

The notes on page 7-11 form part of these accounts.

Hamsayeh International

BALANCE SHEET

AS AT 30 JUNE 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	6	-	1,741	1,741	2,975
		<u>-</u>	<u>1,741</u>	<u>1,741</u>	<u>2,975</u>
CURRENT ASSETS					
Debtors	7	10,763	-	10,763	14,227
Cash at bank and in hand	8	76,071	15,785	91,856	72,156
		86,834	15,785	102,619	86,383
CREDITORS: Amounts falling due within one year	9	(1,702)	(6,498)	(8,200)	(4,961)
Net current assets / (liabilities)		<u>85,132</u>	<u>9,287</u>	<u>94,419</u>	<u>81,422</u>
Total assets less current liabilities		<u>85,132</u>	<u>11,028</u>	<u>96,160</u>	<u>84,397</u>
TOTAL NET ASSETS		<u>85,132</u>	<u>11,028</u>	<u>96,160</u>	<u>84,397</u>
FUND BALANCES	11				
Unrestricted Funds					
General funds		85,132	-	85,132	73,412
		<u>85,132</u>	<u>-</u>	<u>85,132</u>	<u>73,412</u>
Restricted Funds		-	11,028	11,028	10,985
		<u>85,132</u>	<u>11,028</u>	<u>96,160</u>	<u>84,397</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities

- (a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 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 charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Catherine Clare Arian

Catherine Clare Arian

Date: 21 February 2023

Company number: 07656357

Charity number: 1143577

The notes on page 7-11 form part of these accounts.

Hamsayeh International
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- (i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds was not significant in 2022 and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Radio Studio equipment	Over 4 years
Office equipment	Over 4 years

Hamsayeh International
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

j) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2022	2021
	£	£
Donations of cash and similar	115,094	71,521
Government grants (note 3a)	-	18,779
Legacies receivable	-	3,000
Income tax recoverable	7,939	8,044
	<u>123,033</u>	<u>101,344</u>

a Government grants comprise:

	2022	2021
	£	£
Employment allowances	-	4,819
Covid Business Support	-	13,960
	<u>-</u>	<u>18,779</u>

4 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Salaries, travel and expenses	55,515	54,244
Ministry & Pastoral exp	12,977	5,287
Volunteer expenses	2,089	1,191
Awareness & Publicity	4,764	-
Property costs	7,024	14,157
IT & equipment	7,143	5,695
	<u>89,512</u>	<u>80,574</u>
Grants payable (note 4c)	13,521	
	<u>103,033</u>	<u>80,574</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	1,250	1,300
Other	1,388	223
	<u>2,638</u>	<u>1,523</u>
Office costs	1,044	2,607
Depreciation of tangible fixed assets	3,555	3,150
Insurance	1,000	508
	<u>8,237</u>	<u>7,788</u>
Total expenditure	<u>111,270</u>	<u>88,361</u>

Hamsayeh International
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

The fee payable to the independent examiner for preparing and examining the accounts was £1,250 (2021: £1,300); in addition the charity paid £925 to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	4,204	-	4,204
Grants for the relief of poverty	9,317	-	9,317
	<u>13,521</u>	<u>-</u>	<u>13,521</u>

No grants were payable in the previous year
The charity's principal grants to institutions comprised:

	2022 £	2021 £
Doulous Church	5,113	-
Christ's Love Persian Ministry (via Allegro)	8,408	-
	<u>13,521</u>	<u>-</u>

5 Analysis of staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees during the year was 4 (2021:5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £40,611.

No trustees received employment benefits in either the current or preceding year.

6 Tangible fixed assets

	Radio Studio equipment £	Office equipment £	Total 2022 £
Cost			
At 1 July 2021	14,649	3,505	18,154
Additions	2,321	-	2,321
Disposals	(2,520)	-	(2,520)
At 30 June 2022	<u>14,450</u>	<u>3,505</u>	<u>17,955</u>
Accumulated depreciation			
At 1 July 2021	11,674	3,505	15,179
Charge for the year	3,555	-	3,555
Eliminated on disposal	(2,520)	-	(2,520)
At 30 June 2022	<u>12,709</u>	<u>3,505</u>	<u>16,214</u>
Net book value			
At 30 June 2022	<u>1,741</u>	<u>-</u>	<u>1,741</u>
At 30 June 2021	<u>2,975</u>	<u>-</u>	<u>2,975</u>

7 Debtors

	2022 £	2021 £
Falling due within one year:		
Tax recoverable	10,575	13,146
Other debtors	188	-
Prepayments and accrued income	-	1,081
	<u>10,763</u>	<u>14,227</u>

Hamsayeh International
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

8 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	91,856	72,156
	<u>91,856</u>	<u>72,156</u>

9 Creditors: liabilities falling due within one year

	2022 £	2021 £
Other creditors	125	3,584
Accruals	1,577	1,377
Grant obligations	6,498	-
	<u>8,200</u>	<u>4,961</u>

10 Pension commitments

During the year employer's pension contributions totalling £1,971 (2021: £1,601) were payable to defined contribution personal pension schemes. No pension contributions were owing at the balance sheet date (2021: £nil).

11 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>General Unrestricted Funds</i>	73,412	105,536	(85,850)	(7,966)	-	85,132
Total Unrestricted Funds	<u>73,412</u>	<u>105,536</u>	<u>(85,850)</u>	<u>(7,966)</u>	<u>-</u>	<u>85,132</u>
<i>Restricted Funds</i>						
Media Fund	1,731	568	(10,265)	7,966	-	-
Resources Fund	9,254	-	(136)	-	-	9,118
Training & Discipleship Fund	-	-	-	-	-	-
Relief Fund	-	16,929	(15,019)	-	-	1,910
	<u>10,985</u>	<u>17,497</u>	<u>(25,420)</u>	<u>7,966</u>	<u>-</u>	<u>11,028</u>
Aggregate of funds	<u>84,397</u>	<u>123,033</u>	<u>(111,270)</u>	<u>-</u>	<u>-</u>	<u>96,160</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			2022 £
	General funds £	Designated funds £	Restricted funds £	
Tangible fixed assets	-	-	1,741	1,741
Debtors	10,763	-	-	10,763
Cash at bank and in hand	76,071	-	15,785	91,856
Creditors falling due within one year	(1,702)	-	(6,498)	(8,200)
	<u>85,132</u>	<u>-</u>	<u>11,028</u>	<u>96,160</u>

Hamsayeh International
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2022

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>General Unrestricted Funds</i>	50,448	99,846	(74,400)	(2,482)	-	73,412
<i>Restricted Funds</i>						
Media Fund	14,558	498	(13,325)	-	-	1,731
Resources Fund	8,511	1,000	(257)	-	-	9,254
Training & Discipleship Fund	-	-	(630)	630	-	-
Relief Fund	-	-	(1,852)	1,852	-	-
	-	-	-	-	-	-
	23,069	1,498	(16,064)	2,482	-	10,985
Aggregate of funds	73,517	101,344	(90,464)	-	-	84,397

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2021 £
Tangible fixed assets	-	-	2,975	2,975
Debtors	14,227	-	-	14,227
Cash at bank and in hand	64,146	-	8,010	72,156
Creditors falling due within one year	(4,961)	-	-	(4,961)
	73,412	-	10,985	84,397

The Media Fund is used to purchase equipment to ensure the development and running of Hamdam Radio and ensuring the studio is fit for purpose.

The Resources Fund is for the purchase, development and distribution of Farsi literature.

The Relief Fund was created to alleviate suffering. In 2021, this was used too support those suffering as a result of an earthquake in Iran. In 2021-22, it helped asylum seekers in Greece and the UK.

The Training & Discipleship Fund supports believers outside of the UK.

12 Transactions with related parties

Except as disclosed in note 5 'Analysis of staff costs', there have been no other transactions with related parties during the year.

13 Members

Each member of the company commits to contribute if the charity is wound up an amount of £10.

Hamsayeh International
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 30 JUNE 2022

Note	Unrestricted funds				Unrestricted funds				
	General	Designated	Restricted	Total	General	Designated	Restricted	Total	
	2022	2022	2022	2022	2021	2021	2021	2021	
	£	£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	105,536		17,497	123,033	99,846	-	1,498	101,344
Total income and endowments		105,536	-	17,497	123,033	99,846	-	1,498	101,344
EXPENDITURE ON:									
Charitable activities:	4	85,850		25,420	111,270	72,297	-	16,064	88,361
Raising funds		-		-	-	2,103	-	-	2,103
Total Expenditure		85,850	-	25,420	111,270	74,400	-	16,064	90,464
Net gains/(losses) on investments		-		-	-	-		-	-
Net income/(expenditure)		19,686	-	(7,923)	11,763	25,446	-	(14,566)	10,880
Transfers between funds	11	(7,966)	-	7,966	-	(2,482)	-	2,482	-
Net movement in funds		11,720	-	43	11,763	22,964	-	(12,084)	10,880
Reconciliation of funds:									
Total funds brought forward		73,412	-	10,985	84,397	50,448	-	23,069	73,517
Total funds carried forward	11	85,132	-	11,028	96,160	73,412	-	10,985	84,397