

# Hamsayeh International

Report and Accounts  
Year ended 30 June 2025

Stewardship   
*Active generosity*

1 Lamb's Passage, London EC1Y 8AB  
[www.stewardship.org.uk](http://www.stewardship.org.uk)

**HAMSAYEH INTERNATIONAL**  
**COMPANY INFORMATION**  
**FOR THE YEAR ENDED 30 JUNE 2025**

<b>Trustees</b>	Rev. Patrick Maurice Wright Jonathan Griffith Lewis (resigned 20th January 2025) Dr. Rev. Mark John Henrik Meynell Dr Michael Scott (resigned 1st June 2025) June Farrant Rev John Alexander Kirkpatrick
<b>Company Secretary</b>	Catherine Clare Arian
<b>Key Management</b>	Amir Arian Catherine Clare Arian
<b>Governing Document</b>	Memorandum and Articles of Association dated 2 June 2011
<b>Company Registration Number</b>	07656357
<b>Charity Registration Number</b>	1143577
<b>Registered Office</b>	South Hanwell Baptist Church Boston Road, Corner of Humes Avenue Hanwell London W7 2HJ
<b>Independent Examiner</b>	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB
<b>Bankers</b>	HSBC Bank plc 46 The Broadway Ealing London W5 5JR

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**HAMSAYEH INTERNATIONAL**  
**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 30 June 2025**

The trustees, who are also directors, present their report and accounts for the year ended 30 June 2025. 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:

1) Outreach 2) Discipleship 3) 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**

**(1) ENGLISH CLASSES**

We continued to offer our English classes provision on Wednesday and Friday mornings (term time only) from the rentable space in Haven Green Baptist church, Ealing. The classes continued to grow this year with approximately 80 on our registers and a reasonable waiting list. Our student body generally was a mixture of asylum seekers and those who were more settled in the area. Over 10 nationalities were represented (majority Iranian), served by a team of 11. The ministry leader was on sabbatical from October to December, but others ably stepped forward.

Practical and pastoral expressions of mercy were varied and frequent as friendship and regular communal meals were offered to the student body through the course of the year. Also, in addition to the standard classes taught over 4 levels an additional reading class from a storybook Bible was offered in English and the

average attendance was 6 students.

## **(2) FARSI FRIDAY**

This new initiative was launched in March 2024 and operated on a Friday evening from the premises in Haven Green Baptist Church, Ealing. The rationale behind such a venture was to offer a safe place where Farsi- speakers could enjoy an evening full of games, food, each other's company and teaching from the Scriptures.

Approximately 40-70 attended each session throughout the year and the number of children grew to 20 at times.

## **(3) ONE OFF EVENTS**

A Christmas event was held and a combined NOOROZ (Persian New Year)/ EASTER event was held in March 2025 where 60 Farsi speakers gathered in for an amazing evening. These events have also been hugely successful, and as a result some started attending the new church plant and English classes.

## **(4) THE ARAMESH CHURCH PLANT (NEW)**

After much deliberation, prayer and thought the Aramesh church plant opened its doors on Sunday 5<sup>th</sup> January 2025 after 14 years of ministry in the local area. This has now replaced the Farsi Fellowship which met once a month and offers Farsi speakers an avenue to meet each Sunday to hear the Scriptures preached in their own language.

The format includes a worship service with a Sunday school running simultaneously, in English, mainly for primary school children. Afterwards, the afternoon is concluded with a communal meal where further pastoral care and prayer can be offered.

The Aramesh Church Plant meets in the Salvation Army premises in West Ealing and by March 2025 the numbers had doubled in size.

## **DISCIPLESHIP**

### **HAMDAM COURSE**

This 12-week exploratory course happened twice in the course of this year again, once after the English classes outreach and then as part of the Farsi Friday event.

We rejoice that once more the Gospel has gone out to many for the very first time and on average 60- 70 were in attendance throughout the year.

### **LADIES BIBLE STUDY(NEW)**

From May onwards 15 ladies gathered each Friday afternoon to study the book of Ruth in Haven Green Baptist Church. For many it was the first time to attend a ladies only group and study a book systematically. This session started with a lunch and finished off by very moving prayer times.

### **HAMDAM RADIO**

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. It can be found through the website [www.hamdam.co](http://www.hamdam.co) where a user-friendly app can be downloaded for ease of listening on the go.

## **CHURCH MOBILISATION**

### **SPEAKING OPPORTUNITES**

Throughout the year multiple speaking engagements were undertaken in person as well as exhibiting at Bangor Worldwide Missionary Convention and Keswick@Portstewart, Northern Ireland.

### **SUPPORT GROUPS**

Currently we have 7 support groups who gather regularly to pray for Hamsayeh and in addition a number are also run by zoom from London to capture a wider audience.

### **FUNDRAISING**

Our two main fundraisers for the year were our Coffee morning and Singalong (organised by our Broughshane and Ballymena support groups respectively). The numbers at both just keep on growing and in the case of the singalong we had to move premises.

### **FINANCIAL REVIEW**

The charity had an overall surplus of £24,415 (2024: £8,381). This comprises a surplus of £24,753 (2024: £12,018) in unrestricted funds and a deficit of £338 (2024: £3,637) in restricted funds after transfers between funds. Unrestricted income of £190,447 was higher than the previous year (2024: £164,235). Unrestricted expenditure of £72,514 was lower than the previous year (2024: £142,943 higher) The change in the income and expenditure figures are a result of the setup of the new Aramesh Church plant.

### **RESERVES POLICY**

The Directors' reserves policy is to maintain a free reserve (unrestricted funds excluding any fixed assets or designated funds) of £75,000 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 £131,626 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:

*P.M.Wright*

P.M.Wright (Mar 20, 2026 19:31:07 GMT)

Rev. Patrick M Wright

Date: Mar 20, 2026

**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 2025 on pages 7 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 10.

**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.

Nick Spear  
Nick Spear (Mar 23, 2026 10:06:44 GMT)  
Nick Spear ACCA  
Stewardship  
1 Lamb's Passage  
London  
EC1Y 8AB

Date: **Mar 23, 2026**

**HAMSAYEH INTERNATIONAL**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**INCLUDING INCOME AND EXPENDITURE ACCOUNT**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	3	188,426	35,319	223,745	179,309
Charitable activities		-	-	-	268
Investments	4	2,021	-	2,021	252
<b>Total income and endowments</b>		<b>190,447</b>	<b>35,319</b>	<b>225,766</b>	<b>179,829</b>
<b>EXPENDITURE ON:</b>					
Charitable activities	5	72,514	128,837	201,351	171,447
<b>Total expenditure</b>		<b>72,514</b>	<b>128,837</b>	<b>201,351</b>	<b>171,447</b>
<b>Net gains/(losses) on investments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income/(expenditure)</b>		<b>117,933</b>	<b>(93,518)</b>	<b>24,415</b>	<b>8,381</b>
<b>Transfers between funds</b>	12	<b>(93,180)</b>	<b>93,180</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>24,753</b>	<b>(338)</b>	<b>24,415</b>	<b>8,381</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		107,117	8,961	116,078	107,697
<b>Total funds carried forward</b>	12	<b>131,870</b>	<b>8,623</b>	<b>140,493</b>	<b>116,078</b>

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 9-13 form part of these accounts.

**HAMSAYEH INTERNATIONAL**

**BALANCE SHEET**

**AS AT 30 JUNE 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>FIXED ASSETS</b>					
Tangible assets	7	244	1,667	1,911	1,652
		<u>244</u>	<u>1,667</u>	<u>1,911</u>	<u>1,652</u>
<b>CURRENT ASSETS</b>					
Debtors	8	19,052	5,425	24,477	15,310
Cash at bank and in hand	9	116,459	1,531	117,990	101,574
		135,511	6,956	142,467	116,884
<b>CREDITORS: Amounts falling due within one year</b>	10	(3,884)	-	(3,884)	(2,458)
<b>Net current assets / (liabilities)</b>		<u>131,626</u>	<u>6,956</u>	<u>138,582</u>	<u>114,426</u>
<b>Total assets less current liabilities</b>		<u>131,870</u>	<u>8,623</u>	<u>140,493</u>	<u>116,078</u>
<b>TOTAL NET ASSETS</b>		<u>131,870</u>	<u>8,623</u>	<u>140,493</u>	<u>116,078</u>
<b>FUND BALANCES</b>	12				
Unrestricted Funds					
General funds		131,870	-	131,870	107,117
		<u>131,870</u>	<u>-</u>	<u>131,870</u>	<u>107,117</u>
Restricted Funds		-	8,623	8,623	8,961
		<u>131,870</u>	<u>8,623</u>	<u>140,493</u>	<u>116,078</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2025 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:

*P.M. Wright*

P.M. Wright (Mar 20, 2026 19:31:07 GMT)

Rev. Patrick M Wright

Date: **Mar 20, 2026**

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Company number: 07656357

Charity number: 1143577

The notes on page 9-13 form part of these accounts.

**HAMSAYEH INTERNATIONAL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**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.

Investment income represents income generated by the charity's assets and includes income from bank interest.

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 reliably.

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 2025 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

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.

**HAMSAYEH INTERNATIONAL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2 Accounting Policies (cont.)**

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**

	2025	2024
	£	£
Donations of cash and similar	204,567	165,322
Income tax recoverable	19,178	13,987
	<u>223,745</u>	<u>179,309</u>

**4 Investment income**

	2025	2024
	£	£
Bank interest	2,021	252
	<u>2,021</u>	<u>252</u>

**5 Charitable expenditure**

	2025	2024
	£	£
<b>a Costs incurred directly on specific activities</b>		
Salaries, travel and expenses	143,519	125,152
Ministry & Pastoral expenses	19,477	16,180
Volunteer expenses	1,351	2,549
Awareness & Publicity	7,927	9,396
Property costs	13,448	4,906
IT & equipment	6,089	3,725
	<u>191,812</u>	<u>161,909</u>
Grants payable (note 5c)	1,200	1,950
	<u>193,012</u>	<u>163,860</u>
<b>b Costs incurred on support &amp; administration</b>		
Governance costs	2,645	2,530
Office costs	3,931	3,300
Depreciation of tangible fixed assets	1,191	1,019
Insurance	572	739
	<u>8,339</u>	<u>7,588</u>
<b>Total expenditure</b>	<u>201,351</u>	<u>171,447</u>

The fee payable to the independent examiner for preparing and examining the accounts was £1,800 (2024: £1,680); in addition the charity paid £946 (2024: £931) to Stewardship for payroll bureau and consultancy services.

**HAMSAYEH INTERNATIONAL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**5 Charitable expenditure (cont.)**

**c Grants payable**

	Institutions £	Individuals £	2025 £
Grants for the relief of poverty	-	1,200	1,200
	<u>-</u>	<u>1,200</u>	<u>1,200</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2024 £
Grants for the relief of poverty	-	1,950	1,950
	<u>-</u>	<u>1,950</u>	<u>1,950</u>

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

The average monthly number of employees during the year was 5 (2024: 4). 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 £96,440 (2024: £96,117).

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

**7 Tangible fixed assets**

	Radio Studio equipment £	Office equipment £	Total 2025 £
Cost			
At 1 July 2024	15,230	3,009	18,239
Additions	1,449	-	1,449
Disposals	-	-	-
At 30 June 2025	<u>16,679</u>	<u>3,009</u>	<u>19,688</u>
Accumulated depreciation			
At 1 July 2024	14,064	2,522	16,587
Charge for the year	948	243	1,191
Eliminated on disposal	-	-	-
At 30 June 2025	<u>15,012</u>	<u>2,765</u>	<u>17,777</u>
Net book value			
At 30 June 2025	<u>1,667</u>	<u>244</u>	<u>1,911</u>
At 30 June 2024	<u>1,166</u>	<u>487</u>	<u>1,652</u>

**8 Debtors**

	2025 £	2024 £
<b>Falling due within one year:</b>		
Tax recoverable	18,679	14,116
Other debtors	2,948	270
Prepayments and accrued income	2,850	924
	<u>24,477</u>	<u>15,310</u>

**9 Cash at Bank and in Hand**

	2025 £	2024 £
Cash at bank with immediate access	117,990	101,574
	<u>117,990</u>	<u>101,574</u>

**HAMSAYEH INTERNATIONAL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**10 Creditors: liabilities falling due within one year**

	2025	2024
	£	£
Other creditors	2,084	465
Accruals	1,800	1,992
	<u>3,884</u>	<u>2,458</u>

**11 Pension commitments**

During the year employer's pension contributions totalling £6,440 (2024: £4,340) were payable to defined contribution personal pension schemes. £nil (2024: £nil) pension contributions were owing at the balance sheet date.

**12 Funds**

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

	Opening balance 2025 £	Incoming resources 2025 £	Outgoing resources 2025 £	Transfers in the year 2025 £	Gains and losses 2025 £	Closing balance 2025 £
<i>General Unrestricted Funds</i>	107,117	190,447	(72,514)	(93,180)	-	131,870
<b>Total Unrestricted Funds</b>	<u>107,117</u>	<u>190,447</u>	<u>(72,514)</u>	<u>(93,180)</u>	<u>-</u>	<u>131,870</u>
<i>Restricted Funds</i>						
Aramesh Church Plant Fund		28,930	(85,089)	56,160	-	-
Media Fund	-	542	(17,269)	16,726	-	-
Resources Fund	8,961	17	(355)	-	-	8,623
Relief Fund	-	10	(890)	880	-	-
English Classes	-	5,820	(25,234)	19,414	-	-
	<u>8,961</u>	<u>35,319</u>	<u>(128,837)</u>	<u>93,180</u>	<u>-</u>	<u>8,623</u>
<b>Aggregate of funds</b>	<u>116,078</u>	<u>225,766</u>	<u>(201,351)</u>	<u>-</u>	<u>-</u>	<u>140,493</u>

The transfers referred to above were made to offset deficit balances on restricted & designated funds using general unrestricted funds.

**Analysis of net assets by fund**

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

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2025 £
Tangible fixed assets	244	-	1,667	1,911
Debtors	19,052	-	5,425	24,477
Cash at bank and in hand	116,459	-	1,531	117,990
Creditors falling due within one year	(3,884)	-	-	(3,884)
	<u>131,870</u>	<u>-</u>	<u>8,623</u>	<u>140,493</u>

**HAMSAYEH INTERNATIONAL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**12 Funds (cont.)**

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

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>General Unrestricted Funds</i>	95,099	164,235	(142,943)	(9,274)	-	107,117
Total Unrestricted Funds	95,099	164,235	(142,943)	(9,274)	-	107,117
<i>Restricted Funds</i>						
Media Fund	-	527	(2,853)	2,326	-	-
Resources Fund	8,840	195	(74)	-	-	8,961
Relief Fund	-	-	(2,376)	2,376	-	-
English Classes	3,758	14,871	(23,202)	4,572	-	-
	12,598	15,593	(28,504)	9,274	-	8,961
Aggregate of funds	107,697	179,828	(171,447)	-	-	116,078

**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>			2024
	General funds £	Designated funds £	Restricted funds £	£
Tangible fixed assets	487	-	1,166	1,652
Debtors	15,310	-	-	15,310
Cash at bank and in hand	93,778	-	7,795	101,574
Creditors falling due within one year	(2,458)	-	-	(2,458)
	107,117	-	8,961	116,078

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 help Farsi speakers who are suffering practically.

The English Classes Fund is for costs associated with running English classes.

The Aramesh Church Plant Fund includes all income and expenditure for running the Aramesh Church plant and its related activities.

**13 Operating lease commitments**

The charity has an operating lease for its office space. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2025 £	2024 £
Payments falling due:		
Within one year	12,820	-
	<u>12,820</u>	<u>-</u>

During the year the charity was charged £4,738 (2024: £nil) for its operating lease.

**14 Transactions with related parties**

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

**15 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 2025**

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
<b>INCOME AND ENDOWMENTS FROM:</b>									
Donations and legacies	3	188,426		35,319	223,745	163,715	-	15,593	179,309
Charitable activities		-		-	-	268	-	-	268
Investments	4	2,021			2,021	252			252
<b>Total income and endowments</b>		<u>190,447</u>	<u>-</u>	<u>35,319</u>	<u>225,766</u>	<u>164,235</u>	<u>-</u>	<u>15,593</u>	<u>179,829</u>
<b>EXPENDITURE ON:</b>									
Charitable activities:	5	72,514	-	128,837	201,351	142,943	-	28,504	171,447
<b>Total Expenditure</b>		<u>72,514</u>	<u>-</u>	<u>128,837</u>	<u>201,351</u>	<u>142,943</u>	<u>-</u>	<u>28,504</u>	<u>171,447</u>
<b>Net gains/(losses) on investments</b>		-			-	-			-
<b>Net income/(expenditure)</b>		<u>117,933</u>	<u>-</u>	<u>(93,518)</u>	<u>24,415</u>	<u>21,292</u>	<u>-</u>	<u>(12,911)</u>	<u>8,381</u>
<b>Transfers between funds</b>	12	(93,180)	-	93,180	-	(9,274)	-	9,274	-
<b>Net movement in funds</b>		<u>24,753</u>	<u>-</u>	<u>(338)</u>	<u>24,415</u>	<u>12,018</u>	<u>-</u>	<u>(3,637)</u>	<u>8,381</u>
<b>Reconciliation of funds:</b>									
Total funds brought forward		107,117	-	8,961	116,078	95,099	-	12,598	107,697
<b>Total funds carried forward</b>	12	<u>131,870</u>	<u>-</u>	<u>8,623</u>	<u>140,493</u>	<u>107,117</u>	<u>-</u>	<u>8,961</u>	<u>116,078</u>