HMC (UK)

England & Wales · Charity number 1147462

Details

Other names	HALAL MONITORING COMMITTEE
Status	Registered
Legal form	Charitable company
Company number	07914375
Registered	2012-05-25
Register	View on the Charity Commission register

Contact

Address	Leicester Business Centre 111 Ross Walk Leicester LE4 5HH
Phone	01163260165
Email	Info@halalhmc.org
Website	www.halalhmc.org

Activities

Objects: THE CHARITY'S OBJECTS (THE OBJECTS) ARE:(1)THE ADVANCEMENT OF THE RELIGION OF ISLAM, BY MEANS OF , BUT NOT EXCLUSIVELY, THE PROVISION OF FACILITIES TO ENABLE MUSLIM MEMBERS OF THE PUBLIC TO PRACTISE THE ISLAMIC RELIGION AND IN PARTICULAR TO ENABLE THEM TO OBSERVE THE ISLAMIC DIETARY REQUIREMENTS AND LAWS RELATING TO HALAL FOOD;(2)TO ADVANCE THE EDUCATION OF THE PUBLIC BY MEANS OF, BUT NOT EXCLUSIVELY, PROVIDING TRAINING IN MATTERS RELATING TO THE ISLAMIC DIETARY REQUIREMENTS, LAWS RELATING TO HALAL FOOD, FOOD SAFETY AND GOOD STANDARDS IN FOOD HYGIENE.

Activities: MONITORING OF HALAL FOODS

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Classification

- **How:** Provides Services
- **What:** Education/training, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THROUGHOUT ENGLAND AND WALES
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,872,443	£2,740,506	£598,675	145
2024-03-31	£2,736,576	£2,681,316	£466,738	148
2023-03-31	£2,533,887	£2,561,400	£411,478	174
2022-03-31	£2,473,524	£2,322,287	£438,991	166
2021-03-31	£2,492,151	£2,323,191	£287,754	170

Trustees

Name	Role	Appointed
Sikander Khan Pathan		2019-04-26
UMAR SHEIKH		2013-10-23
Yaseen Khalifa		2015-08-14

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HMC (UK)

England & Wales - Charity number 1147462

Accounts

REGISTERED COMPANY NUMBER: 07914375 (England and Wales)
REGISTERED CHARITY NUMBER: 1147462

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

HMC (UK)

Shareef
Statutory Auditors
4 Highlands Court
Cranmore Avenue
Solihull
West Midlands
B90 4LE

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FOR THE YEAR ENDED 31 MARCH 2025

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1.The advancement of the religion of Islam, by means of , but not exclusively, the provision of facilities to enable Muslim members of the public to practise the Islamic religion and in particular to enable them to observe the Islamic dietary requirements and laws relating to Halal food;

2.To advance the education of the public by means of, but not exclusively, providing training in matters relating to the Islamic dietary requirements, laws relating to Halal food, food safety and good standards in food hygiene.

OBJECTIVES AND ACTIVITIES

Significant activities

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to both those who directly engage with them and the wider communities.

Monitoring & Inspecting

The Trustees believe that due to the vast number of issues that exit in the supply chain of Halal foods as well as the non Halal food sector an extensive Inspection and Monitoring system is paramount to be able to bring an effective solution to members of the community. This solution will then allow the Charities objectives to be fulfilled by education the community on the ethics of Halal and its importance and the HMC solution. There have been many offences for example, where butchers have been fined for selling lamb when it was beef, a firm ordered to pay a fine of £144,000 for falsely claiming ingredients to be halal and Aldi mislabelling food as halal but it contained pork.
As a result the Trustees have adopted a unique monitoring system whereby trained auditors oversee the end to end process where Halal foods are being processed instilling confidence into purchases that consumers make. HMC has adopted a complete traceable system whereby HMC Certified products can be tracked back to their origination ensuring that the purchase of Halal foods is clear and in benefit for the consumer.

HMC (UK) also independently monitors over 750 retail stores from butchers, restaurants, takeaways, caterers, and visits each of these stores up to of 4 time a week on a random basis ensuring that these stores are only selling HMC Certified products. This equates to an average of 3000 hours of time spent inspecting to ensure compliance. Each visit is recorded onto the "HMCapp" giving the management team real-time information as to the outcome of each audit. HMC has made 144,000 visits to 750 retail stores over the course of the year.
HMC (UK) currently monitors 75 schools where both the parents and children can have the confidence in knowing that the school meal is monitored and has been prepared with the utmost due care.

Educational Seminars

The purpose of each educational seminars that HMC (UK) organises is to deliver the message of the importance of eating Halal Foods and the work that HMC (UK) does to ensure that all Muslims are given an assured Halal product that has been vetted at all parts of the supply chain. Attendees are also educated on how they can tell the difference between HMC Certified products and non-certified products thus the Muslims and Wider Communities are able to make an informed choice when making a purchase.

Events that have been held by HMC (UK)
Educations Seminar on Provision of eating Halal Foods - Preston
Educations Seminar on Provision of eating Halal Foods - East London
Educations Seminar on Provision of eating Halal Foods - Leicester

HMC Islamic (Madrassah) Seminaries Programme

HMC has impended an assembly programme for young children that attend Islamic institutes so that they can be well informed of the Islamic responsibility of eating Halal foods as well as the issues that exist in the supply Chain. Many institutes have asked for HMC to attend and deliver this programme and we have started the sessions in Leicester, London, Blackburn

Leaflet Distribution

Attending several Halal food festival and Haal expos allowed the HMC team interact with several stakeholders and educate on the importance of eating Halal food.

Visiting Businesses and educating them on the Halal Standard

OBJECTIVES AND ACTIVITIES

HMC (UK) receives several enquiries from businesses who want to know the requirements when processing Halal foods and as a result trained personnel would talk through the Halal process and if requested make a visit and make recommendation.

STRATEGIC REPORT

Financial position

The Charity received income during the year of £2,872,443 (2024 : £2,736,576) and incurred expenditure of £2,740,506 (2024 : £2,681,642). This resulted in a surplus of £131,937 (2024 £54,934). At 31 March 2025 the Charity had reserves of £598,675.

Investment policy and objectives

The charity has no long term investments. Due to the current financial situation of the trust, the trustees acknowledge that the trust is not in a position at this time to invest capital in long term investment opportunities. Cash reserves are held in deposit accounts. The trustees are researching investment opportunities to support their reserves policy and future sustainability.

Reserves policy

The trustees would like to see the trust in a position whereby it would have sufficient reserves to cover the running costs of all trust projects for a period of 12 months. Unfortunately with the current economic downturn, and hence reduction in donations - the current financial position has not permitted the trust to build cash reserves to achieve this objective. However, the trustees remain committed to achieving this policy in the coming year(s).

Financial and risk management objectives and policies

The trustees maintain strict financial and internal controls on behalf of the trust The trust has recently employed a bookkeeper to ensure that all financial transactions are duly recorded and processed in accordance with the financial procedures policy of the trust.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

HMC (UK) is governed by its memorandum and articles of association which outlines the framework and standards that the charity must work to and adopt in terms of decision making as well as internal policies that have been created to bring transparency to way the charity operates.

Recruitment and appointment of new trustees

Should the charity be looking for a new Trustee then the potential candidate is nominated by existing members. The potential candidate is interviewed and appointed to bring value to the core management team ensuring that their skills and knowledge can benefit the charity. All trustees are volunteers who dedicate their time and skills to benefit HMC (UK).

Organisational structure

The charity is managed by a board of trustees who are responsible for the general control and management of the charity. All of the trustees are volunteers and hence give their time freely and receive no remuneration or other financial benefits for their role as trustees.

The Board of Trustees have formal meetings every 10 weeks (approximately) to review the on-going activities of the charity. However, arrangements are in place for trustees to be able to formally discuss and consider issues more frequently as the need arises (eg, via telephone conference). In order to monitor the outcome and progress of certain projects, individual trustees may visit project locations and attend project events during the year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

All new trustees are inducted into the organisation via training program that covers operational, strategic, decision making and future plans which gives the new member an insight into the work of HMC (UK). Being a field based Charity new members are taken into the field to attain a better understanding of all the operational processes which shows the HMC processes in motion so that a clear picture can be attained for all strategic decision making.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
07914375 (England and Wales)

Registered Charity number
1147462

Registered office
Units 8 & 9
Leicester Business Centre
111 Ross walk
Leicester
Leicestershire
LE4 5HH

Trustees
Mr Yaseen Esmail Khalifa Director
Mr Umar Sheikh Director
Mr Sikander Khan Pathan Director

Company Secretary

Auditors
Shareef
Statutory Auditors
4 Highlands Court
Cranmore Avenue
Solihull
West Midlands
B90 4LE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of HMC (UK) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Shareef, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22 December 2025 and signed on the board's behalf by:



Mr Umar Sheikh - Trustee

Opinion

We have audited the financial statements of HMC (UK) (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to employment laws and taxes, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, FRS 102 and the Charities' SORP. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to achieve desired financial results and the manipulation of exceptional items and management bias in accounting estimates. Audit procedures performed by the engagement team included, but were not limited to: - enquiries with management, and the Company's legal counsel (internal and, where relevant, external), including consideration of known or suspected instances of fraud and non-compliance with laws and regulations and examining supporting calculations where a provision has been made in respect of these; reading key correspondence with regulatory authorities in relation to compliance with certain employment laws and indirect tax matters; - understanding and evaluating the design and implementation of management's controls designed to prevent and detect irregularities; - challenging assumptions and judgements made by management in their significant accounting estimates, in particular, in relation to restricted funds; - identifying and testing journal entries, in particular any journal entries posted with unusual account combinations and postings by unusual users; There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Naeem Shareef (Senior Statutory Auditor)
for and on behalf of Shareef
Statutory Auditors
4 Highlands Court
Cranmore Avenue
Solihull
West Midlands
B90 4LE

22 December 2025

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

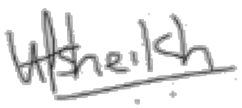
	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	**2,854**	2,370
Charitable activities	3		
Unrestricted		**2,869,589**	2,734,206
Total		**2,872,443**	2,736,576
EXPENDITURE ON			
Charitable activities	4		
Unrestricted		**2,740,506**	2,681,316
NET INCOME		**131,937**	55,260
RECONCILIATION OF FUNDS			
Total funds brought forward		**466,738**	411,478
TOTAL FUNDS CARRIED FORWARD		**598,675**	466,738

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	10	**6,320**	7,899
CURRENT ASSETS			
Debtors	11	**471,688**	467,194
Cash at bank and in hand		**548,291**	452,965
		1,019,979	920,159
CREDITORS			
Amounts falling due within one year	12	**(427,624)**	(461,320)
NET CURRENT ASSETS		**592,355**	458,839
TOTAL ASSETS LESS CURRENT LIABILITIES		**598,675**	466,738
NET ASSETS/(LIABILITIES)		**598,675**	466,738
FUNDS	14		
Unrestricted funds		**598,675**	466,738
TOTAL FUNDS		**598,675**	466,738

The financial statements were approved by the Board of Trustees and authorised for issue on 22 December 2025 and were signed on its behalf by:



Mr Umar Sheikh - Trustee

The notes form part of these financial statements

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	**2025** **£**	2024 £
Cash flows from operating activities			
Cash generated from operations	1	**100,528**	23,189
Interest paid		**(5,202)**	(4,108)
Net cash provided by operating activities		**95,326**	19,081
Change in cash and cash equivalents in the reporting period		**95,326**	19,081
Cash and cash equivalents at the beginning of the reporting period	2	**452,055**	432,974
Cash and cash equivalents at the end of the reporting period	2	**547,381**	452,055

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**131,937**	55,260
Adjustments for:		
Depreciation charges	**1,579**	1,974
Interest paid	**5,202**	4,108
Increase in debtors	**(4,494)**	(92,299)
(Decrease)/increase in creditors	**(33,696)**	54,146
Net cash provided by operations	**100,528**	23,189

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2025	2024
	£	£
Cash in hand	**443**	671
Notice deposits (less than 3 months)	**547,848**	452,294
Overdrafts included in bank loans and overdrafts falling due within one year	**(910)**	(910)
Total cash and cash equivalents	**547,381**	452,055

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	**At 31.3.25**
	£	£	**£**
Net cash			
Cash at bank and in hand	**452,965**	**95,326**	**548,291**
Bank overdraft	**(910)**	**-**	**(910)**
	452,055	**95,326**	**547,381**
Total	**452,055**	**95,326**	**547,381**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs are allocated by the trustees in the SOFA on the basis of accounting principles to correctly reflect expenses in the charity.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	20% on reducing balance
Fixtures and fittings	-	20% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	**2,854**	2,370

3. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	**£**	£
Monitoring Fees	Unrestricted	**2,869,589**	2,734,206

4. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 5)
	£
Unrestricted	**2,740,506**

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Unrestricted	**2,736,756**	**3,750**	**2,740,506**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors' remuneration	**3,750**	3,750
Depreciation - owned assets	**1,579**	1,974

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

continued...

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	**2,211,238**	2,110,466
Social security costs	**136,981**	110,112
Other pension costs	**26,980**	23,584
	2,375,199	2,244,162

The average monthly number of employees during the year was as follows:

	2025	2024
Total	**145**	148

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	2,370
Charitable activities	
Unrestricted	2,734,206
Total	2,736,576
EXPENDITURE ON	
Charitable activities	
Unrestricted	2,681,316
NET INCOME	55,260
RECONCILIATION OF FUNDS	
Total funds brought forward	411,478
TOTAL FUNDS CARRIED FORWARD	466,738

continued...

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2024 and 31 March 2025	**35,298**	**2,522**	**37,820**
DEPRECIATION			
At 1 April 2024	**27,735**	**2,186**	**29,921**
Charge for year	**1,512**	**67**	**1,579**
At 31 March 2025	**29,247**	**2,253**	**31,500**
NET BOOK VALUE			
At 31 March 2025	**6,051**	**269**	**6,320**
At 31 March 2024	7,563	336	7,899

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 **£**	2024 £
Trade debtors	**468,188**	463,694
Prepayments	**3,500**	3,500
	471,688	467,194

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 **£**	2024 £
Bank loans and overdrafts (see note 13)	**910**	910
Trade creditors	**42,221**	48,740
Tax	**18,068**	18,068
Social security and other taxes	**60,071**	50,679
VAT	**75,114**	77,411
Other creditors	**7,699**	7,724
Wages control account	**142,318**	143,532
Pension control	**11,613**	16,506
Accrued expenses	**69,610**	97,750
	427,624	461,320

continued...

13. LOANS

An analysis of the maturity of loans is given below:

	2025 £	2024 £
Amounts falling due within one year on demand:		
Bank overdrafts	**910**	910

14. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	**466,738**	**131,937**	**598,675**
TOTAL FUNDS	**466,738**	**131,937**	**598,675**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**2,872,443**	**(2,740,506)**	**131,937**
TOTAL FUNDS	**2,872,443**	**(2,740,506)**	**131,937**

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	411,478	55,260	466,738
TOTAL FUNDS	411,478	55,260	466,738

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,736,576	(2,681,316)	55,260
TOTAL FUNDS	2,736,576	(2,681,316)	55,260

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	411,478	187,197	598,675
TOTAL FUNDS	411,478	187,197	598,675

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,609,019	(5,421,822)	187,197
TOTAL FUNDS	5,609,019	(5,421,822)	187,197

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**2,854**	2,370
Charitable activities		
Monitoring Fees	**2,869,589**	2,734,206
Total incoming resources	**2,872,443**	2,736,576
EXPENDITURE		
Support costs		
Management		
Wages	**2,211,238**	2,110,466
Social security	**136,981**	110,112
Pensions	**26,980**	23,584
Rent,rates and service charge	**29,367**	25,942
Insurance	**15,351**	6,500
Telephone	**17,476**	17,215
Postage and stationery	**1,605**	4,908
Advertising	**29,615**	51,776
Sundries	**2,408**	2,305
Carriage	**6,083**	6,125
Repairs and maintenance	**2,652**	6,502
Marketing events	**6,535**	12,689
Cardless charges	**7,240**	7,240
Computer expenses	**71,973**	72,548
Protective clothing	**-**	1,196
Motor and travelling	**488**	468
Staff training	**495**	573
Legal and professional	**1,170**	28,570
Donations	**200**	25,650
Bookkeeping fees	**25,257**	22,500
Materials, labels and tapes	**127,755**	134,440
Bad debts	**9,106**	175
Plant and machinery	**1,512**	1,890
Fixtures and fittings	**67**	84
Bank charges	**5,202**	4,108
	2,736,756	2,677,566
Governance costs		
Auditors' remuneration	**3,750**	3,750
Total resources expended	**2,740,506**	2,681,316
Net income	**131,937**	55,260

This page does not form part of the statutory financial statements

HMC (UK)

England & Wales - Charity number 1147462

Accounts

REGISTERED COMPANY NUMBER: 07914375 (England and Wales)
REGISTERED CHARITY NUMBER: 1147462

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

FOR

HMC (UK)

Shareef
Statutory Auditors
4 Highlands Court
Cranmore Avenue
Solihull
West Midlands
B90 4LE

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FOR THE YEAR ENDED 31 MARCH 2024

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1.The advancement of the religion of Islam, by means of , but not exclusively, the provision of facilities to enable Muslim members of the public to practise the Islamic religion and in particular to enable them to observe the Islamic dietary requirements and laws relating to Halal food;

2.To advance the education of the public by means of, but not exclusively, providing training in matters relating to the Islamic dietary requirements, laws relating to Halal food, food safety and good standards in food hygiene.

OBJECTIVES AND ACTIVITIES

Significant activities

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to both those who directly engage with them and the wider communities.

Monitoring & Inspecting

The Trustees believe that due to the vast number of issues that exit in the supply chain of Halal foods as well as the non Halal food sector an extensive Inspection and Monitoring system is paramount to be able to bring an effective solution to members of the community. This solution will then allow the Charities objectives to be fulfilled by education the community on the ethics of Halal and its importance and the HMC solution. There have been many offences for example, where butchers have been fined for selling lamb when it was beef, a firm ordered to pay a fine of £144,000 for falsely claiming ingredients to be halal and Aldi mislabelling food as halal but it contained pork.

As a result the Trustees have adopted a unique monitoring system whereby trained auditors oversee the end to end process where Halal foods are being processed instilling confidence into purchases that consumers make. HMC has adopted a complete traceable system whereby HMC Certified products can be tracked back to their origination ensuring that the purchase of Halal foods is clear and in benefit for the consumer.

HMC (UK) also independently monitors over 750 retail stores from butchers, restaurants, takeaways, caterers, and visits each of these stores up to of 4 time a week on a random basis ensuring that these stores are only selling HMC Certified products. This equates to an average of 3000 hours of time spent inspecting to ensure compliance. Each visit is recorded onto the "HMCapp" giving the management team real-time information as to the outcome of each audit. HMC has made 144,000 visits to 750 retail stores over the course of the year.

HMC (UK) currently monitors 75 schools where both the parents and children can have the confidence in knowing that the school meal is monitored and has been prepared with the utmost due care.

Educational Seminars

The purpose of each educational seminars that HMC (UK) organises is to deliver the message of the importance of eating Halal Foods and the work that HMC (UK) does to ensure that all Muslims are given an assured Halal product that has been vetted at all parts of the supply chain. Attendees are also educated on how they can tell the difference between HMC Certified products and non-certified products thus the Muslims and Wider Communities are able to make an informed choice when making a purchase.

Events that have been held by HMC (UK)

Educations Seminar on Provision of eating Halal Foods - East London
Educations Seminar on Provision of eating Halal Foods - Leicester
Educations Seminar on Provision of eating Halal Foods - Manchester
Educations Seminar on Provision of eating Halal Foods - Manchester
Attendance to multiple expos and Halal food festivals to educate members of the community.

HMC Islamic (Madrassah) Seminaries Programme

HMC has impended an assembly programme for young children that attend Islamic institutes so that they can be well informed of the Islamic responsibility of eating Halal foods as well as the issues that exist in the supply Chain. Many institutes have asked for HMC to attend and deliver this programme and we have started the sessions in Leicester, London, Blackburn

o Left inside community centres
o Distributed outside at events that HMC has taken part in

OBJECTIVES AND ACTIVITIES

Leaflets Explaining the HMC process of "Qurbani" which is carried out during the sacrificial season of Eid. HMC had a leaflet that was produced which outlined on the guidance of Qurbani as well as how HMC was going to monitor and inspect during this period. From our research it is evident that much of the sacrifice is carried out at the un-prescribed times making the whole process void.
As a result of the HMC process the community benefit in knowing that the complete end is monitored and inspected ensuring that process is valid.

Leaflet Distribution

Attending several Halal food festival and Haal expos allowed the HMC team interact with several stakeholders and educate on the importance of eating Halal food.

Visiting Businesses and educating them on the Halal Standard

HMC (UK) receives several enquiries from businesses who want to know the requirements when processing Halal foods and as a result trained personnel would talk through the Halal process and if requested make a visit and make recommendation.

STRATEGIC REPORT

Financial position

The Charity received income during the year of £2,736,576 (2023 : £2,533,887) and incurred expenditure of £2,681,642 (2023 : £2,561,400). This resulted in a surplus of £54,934 (2023 £27,513 deficit). At 31 March 2024 the Charity had reserves of £466,412.

Investment policy and objectives

The charity has no long term investments. Due to the current financial situation of the trust, the trustees acknowledge that the trust is not in a position at this time to invest capital in long term investment opportunities. Cash reserves are held in deposit accounts. The trustees are researching investment opportunities to support their reserves policy and future sustainability.

Reserves policy

The trustees would like to see the trust in a position whereby it would have sufficient reserves to cover the running costs of all trust projects for a period of 12 months. Unfortunately with the current economic downturn, and hence reduction in donations - the current financial position has not permitted the trust to build cash reserves to achieve this objective. However, the trustees remain committed to achieving this policy in the coming year(s).

Financial and risk management objectives and policies

The trustees maintain strict financial and internal controls on behalf of the trust The trust has recently employed a bookkeeper to ensure that all financial transactions are duly recorded and processed in accordance with the financial procedures policy of the trust.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

HMC (UK) is governed by its memorandum and articles of association which outlines the framework and standards that the charity must work to and adopt in terms of decision making as well as internal policies that have been created to bring transparency to way the charity operates.

Recruitment and appointment of new trustees

Should the charity be looking for a new Trustee then the potential candidate is nominated by existing members. The potential candidate is interviewed and appointed to bring value to the core management team ensuring that their skills and knowledge can benefit the charity. All trustees are volunteers who dedicate their time and skills to benefit HMC (UK).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The charity is managed by a board of trustees who are responsible for the general control and management of the charity. All of the trustees are volunteers and hence give their time freely and receive no remuneration or other financial benefits for their role as trustees.

The Board of Trustees have formal meetings every 10 weeks (approximately) to review the on-going activities of the charity. However, arrangements are in place for trustees to be able to formally discuss and consider issues more frequently as the need arises (eg, via telephone conference). In order to monitor the outcome and progress of certain projects, individual trustees may visit project locations and attend project events during the year.

Induction and training of new trustees

All new trustees are inducted into the organisation via training program that covers operational, strategic, decision making and future plans which gives the new member an insight into the work of HMC (UK). Being a field based Charity new members are taken into the field to attain a better understanding of all the operational processes which shows the HMC processes in motion so that a clear picture can be attained for all strategic decision making.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07914375 (England and Wales)

Registered Charity number

1147462

Registered office

Units 8 & 9
Leicester Business Centre
111 Ross walk
Leicester
Leicestershire
LE4 5HH

Trustees

Mr Yaseen Esmail Khalifa Director
Mr Umar Sheikh Director
Mr Sikander Khan Pathan Director

Company Secretary

Auditors

Shareef
Statutory Auditors
4 Highlands Court
Cranmore Avenue
Solihull
West Midlands
B90 4LE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of HMC (UK) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Shareef, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 18 December 2024 and signed on the board's behalf by:



Mr Umar Sheikh - Trustee

Opinion

We have audited the financial statements of HMC (UK) (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to employment laws and taxes, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, FRS 102 and the Charities' SORP. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to achieve desired financial results and the manipulation of exceptional items and management bias in accounting estimates. Audit procedures performed by the engagement team included, but were not limited to: - enquiries with management, and the Company's legal counsel (internal and, where relevant, external), including consideration of known or suspected instances of fraud and non-compliance with laws and regulations and examining supporting calculations where a provision has been made in respect of these; reading key correspondence with regulatory authorities in relation to compliance with certain employment laws and indirect tax matters; - understanding and evaluating the design and implementation of management's controls designed to prevent and detect irregularities; - challenging assumptions and judgements made by management in their significant accounting estimates, in particular, in relation to restricted funds; - identifying and testing journal entries, in particular any journal entries posted with unusual account combinations and postings by unusual users; There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Naeem Shareef (Senior Statutory Auditor)
for and on behalf of Shareef
Statutory Auditors
4 Highlands Court
Cranmore Avenue
Solihull
West Midlands
B90 4LE

18 December 2024

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	**2024 Unrestricted fund £**	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	**2,370**	4,579
Charitable activities	3		
Unrestricted		**2,734,206**	2,529,308
Total		**2,736,576**	2,533,887
EXPENDITURE ON			
Charitable activities	4		
Unrestricted		**2,681,316**	2,561,400
NET INCOME/(EXPENDITURE)		**55,260**	(27,513)
RECONCILIATION OF FUNDS			
Total funds brought forward		**411,478**	438,991
TOTAL FUNDS CARRIED FORWARD		**466,738**	411,478

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2024

	Notes	**2024 Unrestricted fund** **£**	2023 Total funds £
FIXED ASSETS			
Tangible assets	10	**7,899**	9,873
CURRENT ASSETS			
Debtors	11	**467,194**	374,895
Cash at bank and in hand		**452,965**	433,884
		920,159	808,779
CREDITORS			
Amounts falling due within one year	12	**(461,320)**	(407,174)
NET CURRENT ASSETS		**458,839**	401,605
TOTAL ASSETS LESS CURRENT LIABILITIES		**466,738**	411,478
NET ASSETS		**466,738**	411,478
FUNDS	14		
Unrestricted funds		**466,738**	411,478
TOTAL FUNDS		**466,738**	411,478

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2024 and were signed on its behalf by:



Mr Umar Sheikh - Trustee

The notes form part of these financial statements

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	**2024** **£**	2023 £
Cash flows from operating activities			
Cash generated from operations	1	**23,189**	2,426
Interest paid		**(4,108)**	(3,928)
Net cash provided by/(used in) operating activities		**19,081**	(1,502)
Cash flows from investing activities			
Purchase of tangible fixed assets		**-**	(2,166)
Net cash provided by/(used in) investing activities		**-**	(2,166)
Change in cash and cash equivalents in the reporting period		**19,081**	(3,668)
Cash and cash equivalents at the beginning of the reporting period	2	**432,974**	436,642
Cash and cash equivalents at the end of the reporting period	2	**452,055**	432,974

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**55,260**	(27,513)
Adjustments for:		
Depreciation charges	**1,974**	2,468
Interest paid	**4,108**	3,928
(Increase)/decrease in debtors	**(92,299)**	17,057
Increase in creditors	**54,146**	6,486
Net cash provided by operations	**23,189**	2,426

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2024	2023
	£	£
Cash in hand	**671**	833
Notice deposits (less than 3 months)	**452,294**	433,051
Overdrafts included in bank loans and overdrafts falling due within one year	**(910)**	(910)
Total cash and cash equivalents	**452,055**	432,974

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	**At 31.3.24**
	£	£	**£**
Net cash			
Cash at bank and in hand	**433,884**	**19,081**	**452,965**
Bank overdraft	**(910)**	**-**	**(910)**
	432,974	**19,081**	**452,055**
Total	**432,974**	**19,081**	**452,055**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs are allocated by the trustees in the SOFA on the basis of accounting principles to correctly reflect expenses in the charity.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	20% on reducing balance
Fixtures and fittings	-	20% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	**2,370**	4,579

3. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	**£**	£
Monitoring Fees	Unrestricted	**2,734,206**	2,529,308

4. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 5)
	£
Unrestricted	**2,681,316**

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Unrestricted	**2,677,566**	**3,750**	**2,681,316**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	**3,750**	3,300
Depreciation - owned assets	**1,974**	2,468

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	**2,110,466**	1,980,665
Social security costs	**110,112**	95,285
Other pension costs	**23,584**	19,343
	2,244,162	2,095,293

The average monthly number of employees during the year was as follows:

	2024	2023
Total	**148**	174

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	4,579
Charitable activities	
Unrestricted	2,529,308
Total	2,533,887
EXPENDITURE ON	
Charitable activities	
Unrestricted	2,561,400
NET INCOME/(EXPENDITURE)	(27,513)
RECONCILIATION OF FUNDS	
Total funds brought forward	438,991
TOTAL FUNDS CARRIED FORWARD	411,478

continued...

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2023 and 31 March 2024	**35,298**	**2,522**	**37,820**
DEPRECIATION			
At 1 April 2023	**25,845**	**2,102**	**27,947**
Charge for year	**1,890**	**84**	**1,974**
At 31 March 2024	**27,735**	**2,186**	**29,921**
NET BOOK VALUE			
At 31 March 2024	**7,563**	**336**	**7,899**
At 31 March 2023	9,453	420	9,873

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	**463,694**	371,395
Prepayments	**3,500**	3,500
	467,194	374,895

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Bank loans and overdrafts (see note 13)	**910**	910
Trade creditors	**48,740**	45,310
Tax	**18,068**	18,068
Social security and other taxes	**50,679**	40,721
VAT	**77,411**	59,157
Other creditors	**7,724**	7,695
Wages control account	**143,532**	130,944
Pension control	**16,506**	8,965
Accrued expenses	**97,750**	95,404
	461,320	407,174

continued...

13. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	**910**	910

14. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	At 31.3.24
	£	£	£
Unrestricted funds			
General fund	**411,478**	**55,260**	**466,738**
TOTAL FUNDS	**411,478**	**55,260**	**466,738**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**2,736,576**	**(2,681,316)**	**55,260**
TOTAL FUNDS	**2,736,576**	**(2,681,316)**	**55,260**

Comparatives for movement in funds

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	438,991	(27,513)	411,478
TOTAL FUNDS	438,991	(27,513)	411,478

continued...

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,533,887	(2,561,400)	(27,513)
TOTAL FUNDS	2,533,887	(2,561,400)	(27,513)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	438,991	27,747	466,738
TOTAL FUNDS	438,991	27,747	466,738

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,270,463	(5,242,716)	27,747
TOTAL FUNDS	5,270,463	(5,242,716)	27,747

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**2,370**	4,579
Charitable activities		
Monitoring Fees	**2,734,206**	2,529,308
Total incoming resources	**2,736,576**	2,533,887
EXPENDITURE		
Support costs		
Management		
Wages	**2,110,466**	1,980,665
Social security	**110,112**	95,285
Pensions	**23,584**	19,343
Rent,rates and service charge	**25,942**	24,028
Insurance	**6,500**	17,699
Telephone	**17,215**	18,934
Postage and stationery	**4,908**	9,131
Advertising	**51,776**	50,770
Sundries	**2,305**	1,738
Carriage	**6,125**	6,261
Repairs and maintenance	**6,502**	3,092
Marketing events	**12,689**	14,039
Cardless charges	**7,240**	7,240
Computer expenses	**72,548**	73,982
Protective clothing	**1,196**	874
Motor and travelling	**468**	4,662
Staff training	**573**	935
Legal and professional	**28,570**	8,407
Donations	**25,650**	43,930
Bookkeeping fees	**22,500**	20,200
Materials, labels and tapes	**134,440**	146,784
Bad debts	**175**	3,705
Plant and machinery	**1,890**	2,363
Fixtures and fittings	**84**	105
Bank charges	**4,108**	3,928
	2,677,566	2,558,100
Governance costs		
Auditors' remuneration	**3,750**	3,300
Total resources expended	**2,681,316**	2,561,400
Net income/(expenditure)	**55,260**	(27,513)

This page does not form part of the statutory financial statements

HMC (UK)

England & Wales - Charity number 1147462

Accounts

REGISTERED COMPANY NUMBER: 07914375 (England and Wales)
REGISTERED CHARITY NUMBER: 1147462

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

FOR

HMC (UK)

Shareef & Co
Statutory Auditors
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

HMC (UK)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1.The advancement of the religion of Islam, by means of , but not exclusively, the provision of facilities to enable Muslim members of the public to practise the Islamic religion and in particular to enable them to observe the Islamic dietary requirements and laws relating to Halal food;

2.To advance the education of the public by means of, but not exclusively, providing training in matters relating to the Islamic dietary requirements, laws relating to Halal food, food safety and good standards in food hygiene.

OBJECTIVES AND ACTIVITIES

Significant activities

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to both those who directly engage with them and the wider communities.

Monitoring & Inspecting

The Trustees believe that due to the vast number of issues that exit in the supply chain of Halal foods as well as the non Halal food sector an extensive Inspection and Monitoring system is paramount to be able to bring an effective solution to members of the community. This solution will then allow the Charities objectives to be fulfilled by education the community on the ethics of Halal and its importance and the HMC solution. There have been many offences for example, where butchers have been fined for selling lamb when it was beef, a firm ordered to pay a fine of £144,000 for falsely claiming ingredients to be halal and Aldi mislabelling food as halal but it contained pork.

As a result the Trustees have adopted a unique monitoring system whereby trained auditors oversee the end to end process where Halal foods are being processed instilling confidence into purchases that consumers make. HMC has adopted a complete traceable system whereby HMC Certified products can be tracked back to their origination ensuring that the purchase of Halal foods is clear and in benefit for the consumer.

HMC (UK) spends an average of 12,000 hours each month inspecting 95 production sites in the presence of trained HMC inspectors who ensure that the HMC Halal standard is adhered to and as a result of adherence each product is applied with a unique serialised label which is traceable back to its origination.

HMC (UK) also independently monitors over 800 retail stores from butchers, restaurants, takeaways, caterers and visits each of these stores upto of 4 time a week on a random basis ensuring that these stores are only selling HMC Certified products. This equates to an average of 3500 hours of time spent inspecting to ensure compliance. Each visit is recorded onto the "HMCapp" giving the management team real-time information as to the outcome of each audit. HMC has made 166,000 visits to 800 retail stores over the course of the year.

HMC (UK) currently monitors 75 schools where both the parents and children can have the confidence in knowing that the school meal is monitored and has been prepared with the utmost due care.

Educational Seminars

The purpose of each educational seminars that HMC (UK) organises is to deliver the message of the importance of eating Halal Foods and the work that HMC (UK) does to ensure that all Muslims are given an assured Halal product that has been vetted at all parts of the supply chain. Attendees are also educated on how they can tell the difference between HMC Certified products and non-certified products thus the Muslims and Wider Communities are able to make an informed choice when making a purchase.

Events that have been held by HMC (UK)

Educations Seminar on Provision of eating Halal Foods - Birmingham
Educations Seminar on Provision of eating Halal Foods - Leicester
Educations Seminar on Provision of eating Halal Foods - Batley
Educations Seminar on Provision of eating Halal Foods - Kettering
Educations Seminar on Provision of eating Halal Foods - Coventry
Educations Seminar on Provision of eating Halal Foods - London

Leaflet Distribution

Leaflets explaining the Importance of eating Halal have been distributed periodically to throughput the year via the following methods;
o Door to door
o Outside local mosques
o Outside community centres

OBJECTIVES AND ACTIVITIES

o Left inside community centres
o Distributed outside at events that HMC has taken part in
Leaflets Explaining the HMC process of "Qurbani" which is carried out during the sacrificial season of Eid. HMC had a leaflet that was produced which outlined on the guidance of Qurbani as well as how HMC was going to monitor and inspect during this period. From our research it is evident that much of the sacrifice is carried out at the un-prescribed times making the whole process void.
As a result of the HMC process the community benefit in knowing that the complete end is monitored and inspected ensuring that process is valid.
Birmingham Trading Standard in 2016 also visited retail stores in Birmingham and validated their findings via the HMC Certification mark.

Leaflet Distribution

Attending a number of Halal food festival and Haal expos allowed the HMC team interact with a number of stakeholders and educate on the importance of eating Halal food.

Visiting Businesses and educating them on the Halal Standard

HMC (UK) receives a number of enquiries from businesses who want to know the requirements when processing Halal foods and as a result a trained personnel would talk through the Halal process and if requested make a visit and make recommendation.

STRATEGIC REPORT

Financial position

The Charity received income during the year of £2,533,887 and incurred expenditure of £2,561,400. This resulted in a deficit of £27,513 (2022 £151,237 surplus). At 31 March 2023 the Charity had reserves of £411,478.

Investment policy and objectives

The charity has no long term investments. Due to the current financial situation of the trust, the trustees acknowledge that the trust is not in a position at this time to invest capital in long term investment opportunities. Cash reserves are held in deposit accounts. The trustees are researching investment opportunities to support their reserves policy and future sustainability.

Reserves policy

The trustees would like to see the trust in a position whereby it would have sufficient reserves to cover the running costs of all trust projects for a period of 12 months. Unfortunately with the current economic downturn, and hence reduction in donations - the current financial position has not permitted the trust to build cash reserves to achieve this objective. However, the trustees remain committed to achieving this policy in the coming year(s).

Financial and risk management objectives and policies

The trustees maintain strict financial and internal controls on behalf of the trust The trust has recently employed a bookkeeper to ensure that all financial transactions are duly recorded and processed in accordance with the financial procedures policy of the trust.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

HMC (UK) is governed by its memorandum and articles of association which outlines the framework and standards that the charity must work to and adopt in terms of decision making as well as internal policies that have been created to bring transparency to way the charity operates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Should the charity be looking for a new Trustee then the potential candidate is nominated by existing members. The potential candidate is interviewed and appointed to bring value to the core management team ensuring that their skills and knowledge can benefit the charity. All trustees are volunteers who dedicate their time and skills to benefit HMC (UK).

Organisational structure

The charity is managed by a board of trustees who are responsible for the general control and management of the charity. All of the trustees are volunteers and hence give their time freely and receive no remuneration or other financial benefits for their role as trustees.

The Board of Trustees have formal meetings every 10 weeks (approximately) to review the on-going activities of the charity. However, arrangements are in place for trustees to be able to formally discuss and consider issues more frequently as the need arises (eg, via telephone conference). In order to monitor the outcome and progress of certain projects, individual trustees may visit project locations and attend project events during the year.

Induction and training of new trustees

All new trustees are inducted into the organisation via training program that covers operational, strategic, decision making and future plans which gives the new member an insight into the work of HMC (UK). Being a field based Charity new members are taken into the field to attain a better understanding of all the operational processes which shows the HMC processes in motion so that a clear picture can be attained for all strategic decision making.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07914375 (England and Wales)

Registered Charity number

1147462

Registered office

Units 8 & 9
Leicester Business Centre
111 Ross walk
Leicester
Leicestershire
LE4 5HH

Trustees

Mr Yaseen Esmail Khalifa Director
Mr Umar Sheikh Director
Mr Sikander Khan Pathan Director

Company Secretary

Auditors

Shareef & Co
Statutory Auditors
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of HMC (UK) for the purposes of company law) are responsible for preparing the Report of the Trustees 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 affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Shareef & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30 January 2024 and signed on the board's behalf by:



Mr Umar Sheikh - Trustee

Opinion

We have audited the financial statements of HMC (UK) (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

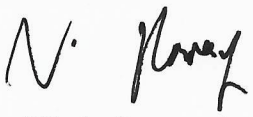
The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to employment laws and taxes, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and FRS 102. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to achieve desired financial results and the manipulation of exceptional items and management bias in accounting estimates. Audit procedures performed by the engagement team included, but were not limited to: - enquiries with management, and the Company's legal counsel (internal and, where relevant, external), including consideration of known or suspected instances of fraud and non-compliance with laws and regulations and examining supporting calculations where a provision has been made in respect of these; reading key correspondence with regulatory authorities in relation to compliance with certain employment laws and indirect tax matters; - understanding and evaluating the design and implementation of management's controls designed to prevent and detect irregularities; - challenging assumptions and judgements made by management in their significant accounting estimates, in particular, in relation to restricted funds; - identifying and testing journal entries, in particular any journal entries posted with unusual account combinations and postings by unusual users; There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Naeem Shareef (Senior Statutory Auditor)
for and on behalf of Shareef & Co
Statutory Auditors
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

30 January 2024

HMC (UK)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	**4,579**	1,630
Charitable activities	3		
Unrestricted		**2,529,308**	2,448,233
Other income		**-**	23,661
Total		**2,533,887**	2,473,524
EXPENDITURE ON			
Charitable activities	4		
Unrestricted		**2,561,400**	2,322,287
NET INCOME/(EXPENDITURE)		**(27,513)**	151,237
RECONCILIATION OF FUNDS			
Total funds brought forward		**438,991**	287,754
TOTAL FUNDS CARRIED FORWARD		**411,478**	438,991

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
FIXED ASSETS			
Tangible assets	10	**9,873**	10,175
CURRENT ASSETS			
Debtors	11	**374,895**	391,952
Cash at bank and in hand		**433,884**	437,552
		808,779	829,504
CREDITORS			
Amounts falling due within one year	12	**(407,174)**	(400,688)
NET CURRENT ASSETS		**401,605**	428,816
TOTAL ASSETS LESS CURRENT LIABILITIES		**411,478**	438,991
NET ASSETS		**411,478**	438,991
FUNDS	14		
Unrestricted funds		**411,478**	438,991
TOTAL FUNDS		**411,478**	438,991

The financial statements were approved by the Board of Trustees and authorised for issue on 30 January 2024 and were signed on its behalf by:



Mr Umar Sheikh - Trustee

The notes form part of these financial statements

HMC (UK)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	**2,426**	29,155
Interest paid		**(3,928)**	(4,744)
Net cash (used in)/provided by operating activities		**(1,502)**	24,411
Cash flows from investing activities			
Purchase of tangible fixed assets		**(2,166)**	-
Net cash (used in)/provided by investing activities		**(2,166)**	-
Change in cash and cash equivalents in the reporting period		**(3,668)**	24,411
Cash and cash equivalents at the beginning of the reporting period	2	**436,642**	412,231
Cash and cash equivalents at the end of the reporting period	2	**432,974**	436,642

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(27,513)**	151,237
Adjustments for:		
Depreciation charges	**2,468**	2,543
Interest paid	**3,928**	4,744
Decrease/(increase) in debtors	**17,057**	(63,943)
Increase/(decrease) in creditors	**6,486**	(65,426)
Net cash provided by operations	**2,426**	29,155

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2023 £	2022 £
Cash in hand	**833**	247
Notice deposits (less than 3 months)	**433,051**	437,305
Overdrafts included in bank loans and overdrafts falling due within one year	**(910)**	(910)
Total cash and cash equivalents	**432,974**	436,642

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	**437,552**	**(3,668)**	**433,884**
Bank overdraft	**(910)**	**-**	**(910)**
	436,642	**(3,668)**	**432,974**
Total	**436,642**	**(3,668)**	**432,974**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs are allocated by the trustees in the SOFA on the basis of accounting principles to correctly reflect expenses in the charity.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	**4,579**	1,630

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Monitoring Fees	Unrestricted	**2,529,308**	2,448,233

4. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 5)
	£
Unrestricted	**2,561,400**

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Unrestricted	**2,558,100**	**3,300**	**2,561,400**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors' remuneration	**3,300**	3,000
Depreciation - owned assets	**2,468**	2,543

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

continued...

8. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	**1,980,665**	1,855,704
Social security costs	**95,285**	85,481
Other pension costs	**19,343**	18,639
	2,095,293	1,959,824

The average monthly number of employees during the year was as follows:

	2023	2022
Total	**174**	166

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,630
Charitable activities	
Unrestricted	2,448,233
Other income	23,661
Total	2,473,524
EXPENDITURE ON	
Charitable activities	
Unrestricted	2,322,287
NET INCOME	151,237
RECONCILIATION OF FUNDS	
Total funds brought forward	287,754
TOTAL FUNDS CARRIED FORWARD	438,991

continued...

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2022	**33,132**	**2,522**	**35,654**
Additions	**2,166**	-	**2,166**
At 31 March 2023	**35,298**	**2,522**	**37,820**
DEPRECIATION			
At 1 April 2022	**23,482**	**1,997**	**25,479**
Charge for year	**2,363**	**105**	**2,468**
At 31 March 2023	**25,845**	**2,102**	**27,947**
NET BOOK VALUE			
At 31 March 2023	**9,453**	**420**	**9,873**
At 31 March 2022	9,650	525	10,175

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	**371,395**	388,452
Prepayments	**3,500**	3,500
	374,895	391,952

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts (see note 13)	**910**	910
Trade creditors	**45,310**	29,590
Tax	**18,068**	18,068
Social security and other taxes	**40,721**	43,319
VAT	**59,157**	61,902
Other creditors	**7,695**	8,007
Wages control account	**130,944**	133,648
Pension control	**8,965**	8,468
Accrued expenses	**95,404**	96,776
	407,174	400,688

continued...

13. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	**910**	910

14. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	**438,991**	**(27,513)**	**411,478**
TOTAL FUNDS	**438,991**	**(27,513)**	**411,478**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**2,533,887**	**(2,561,400)**	**(27,513)**
TOTAL FUNDS	**2,533,887**	**(2,561,400)**	**(27,513)**

Comparatives for movement in funds

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	287,754	151,237	438,991
TOTAL FUNDS	287,754	151,237	438,991

continued...

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,473,524	(2,322,287)	151,237
TOTAL FUNDS	2,473,524	(2,322,287)	151,237

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	287,754	123,724	411,478
TOTAL FUNDS	287,754	123,724	411,478

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,007,411	(4,883,687)	123,724
TOTAL FUNDS	5,007,411	(4,883,687)	123,724

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**4,579**	1,630
Charitable activities		
Monitoring Fees	**2,529,308**	2,448,233
Other income		
Furlough receipts	**-**	23,661
Total incoming resources	**2,533,887**	2,473,524
EXPENDITURE		
Support costs		
Management		
Wages	**1,980,665**	1,855,704
Social security	**95,285**	85,481
Pensions	**19,343**	18,639
Rent,rates and service charge	**24,028**	22,110
Insurance	**17,699**	11,272
Telephone	**18,934**	19,226
Postage and stationery	**9,131**	6,315
Advertising	**50,770**	21,229
Sundries	**1,738**	1,400
Carriage	**6,261**	5,216
Repairs and maintenance	**3,092**	2,645
Marketing events	**14,039**	3,703
Cardless charges	**7,240**	5,644
Computer expenses	**73,982**	69,849
Protective clothing	**874**	1,830
Motor and travelling	**4,662**	2,185
Staff training	**935**	525
Legal and professional	**8,407**	28,606
Donations	**43,930**	13,158
Bookkeeping fees	**20,200**	17,880
Materials, labels and tapes	**146,784**	119,014
Bad debts	**3,705**	369
Plant and machinery	**2,363**	2,412
Fixtures and fittings	**105**	131
Interest and charges	**3,928**	4,744
	2,558,100	2,319,287
Governance costs		
Auditors' remuneration	**3,300**	3,000

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
Total resources expended	**2,561,400**	2,322,287
Net (expenditure)/income	**(27,513)**	151,237

HMC (UK)

England & Wales - Charity number 1147462

Accounts

REGISTERED COMPANY NUMBER: 07914375 (England and Wales)
REGISTERED CHARITY NUMBER: 1147462

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

FOR

HMC (UK)

Shareef & Co
Statutory Auditors
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

HMC (UK)

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FOR THE YEAR ENDED 31 MARCH 2022

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1.The advancement of the religion of Islam, by means of , but not exclusively, the provision of facilities to enable Muslim members of the public to practise the Islamic religion and in particular to enable them to observe the Islamic dietary requirements and laws relating to Halal food;

2.To advance the education of the public by means of, but not exclusively, providing training in matters relating to the Islamic dietary requirements, laws relating to Halal food, food safety and good standards in food hygiene.

OBJECTIVES AND ACTIVITIES

Significant activities

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to both those who directly engage with them and the wider communities.

Monitoring & Inspecting

The Trustees believe that due to the vast number of issues that exit in the supply chain of Halal foods as well as the non Halal food sector an extensive Inspection and Monitoring system is paramount to be able to bring an effective solution to members of the community. This solution will then allow the Charities objectives to be fulfilled by education the community on the ethics of Halal and its importance and the HMC solution. There have been many offences for example, where butchers have been fined for selling lamb when it was beef, a firm ordered to pay a fine of £144,000 for falsely claiming ingredients to be halal and Aldi mislabelling food as halal but it contained pork.

As a result the Trustees have adopted a unique monitoring system whereby trained auditors oversee the end to end process where Halal foods are being processed instilling confidence into purchases that consumers make. HMC has adopted a complete traceable system whereby HMC Certified products can be tracked back to their origination ensuring that the purchase of Halal foods is clear and in benefit for the consumer.

HMC (UK) spends an average of 16,000 hours each month inspecting 95 production sites in the presence of trained HMC inspectors who ensure that the HMC Halal standard is adhered to and as a result of adherence each product is applied with a unique serialised label which is traceable back to its origination.

HMC (UK) also independently monitors over 960 retail stores from butchers, restaurants, takeaways, caterers and visits each of these stores a minimum of 4 time a week on a random basis ensuring that these stores are only selling HMC Certified products. This equates to an average of 4000 hours of time spent inspecting to ensure compliance. Each visit is recorded onto the "HMCapp" giving the management team real-time information as to the outcome of each audit. HMC has made 187,000 visits to 950 retail stores over the course of the year.

HMC (UK) currently monitors 75 schools where both the parents and children can have the confidence in knowing that the school meal is monitored and has been prepared with the utmost due care.

Educational Seminars

The purpose of each educational seminars that HMC (UK) organises is to deliver the message of the importance of eating Halal Foods and the work that HMC (UK) does to ensure that all Muslims are given an assured Halal product that has been vetted at all parts of the supply chain. Attendees are also educated on how they can tell the difference between HMC Certified products and non-certified products thus the Muslims and Wider Communities are able to make an informed choice when making a purchase.

Events that have been held by HMC (UK)

Educations Seminar on Provision of eating Halal Foods - Birmingham
Educations Seminar on Provision of eating Halal Foods - Leicester
Educations Seminar on Provision of eating Halal Foods - Batley
Educations Seminar on Provision of eating Halal Foods - Kettering
Educations Seminar on Provision of eating Halal Foods - Coventry
Educations Seminar on Provision of eating Halal Foods - London

OBJECTIVES AND ACTIVITIES

Leaflet Distribution

Leaflets explaining the Importance of eating Halal have been distributed periodically to throughput the year via the following methods;
o Door to door
o Outside local mosques
o Outside community centres
o Left inside community centres
o Distributed outside at events that HMC has taken part in
Leaflets Explaining the HMC process of "Qurbani" which is carried out during the sacrificial season of Eid. HMC had a leaflet that was produced which outlined on the guidance of Qurbani as well as how HMC was going to monitor and inspect during this period. From our research it is evident that much of the sacrifice is carried out at the un-prescribed times making the whole process void.
As a result of the HMC process the community benefit in knowing that the complete end is monitored and inspected ensuring that process is valid.
Birmingham Trading Standard in 2016 also visited retail stores in Birmingham and validated their findings via the HMC Certification mark.

Guest on Radio Shows

Members of the HMC team have been invited on to a number of radio programs to discuss the ethics of Halal and to give a synopsis on the production process. A member of HMC has been invited on to the following radio stations to give an insight into Halal where members of the community could pose questions for them to gain a better understanding of Halal and to answer any questions.

LBC
BBC Radio Leicester
BBC Radio 4
BBC Radio 5
BBC Nottingham
BBC Oxford
BBC Asian Network
Radio South Africa

Visiting Businesses and educating them on the Halal Standard

HMC (UK) receives a number of enquiries from businesses who want to know the requirements when processing Halal foods and as a result a trained personnel would talk through the Halal process and if requested make a visit and make recommendation.

STRATEGIC REPORT

Financial position

The Charity received income during the year of £2,473,524 and incurred expenditure of £2,322,287. This resulted in a surplus of £151,237 (2021 £294,085). At 31 March 2022 the Charity had reserves of £438,991.

Investment policy and objectives

The charity has no long term investments. Due to the current financial situation of the trust, the trustees acknowledge that the trust is not in a position at this time to invest capital in long term investment opportunities. Cash reserves are held in deposit accounts. The trustees are researching investment opportunities to support their reserves policy and future sustainability.

STRATEGIC REPORT

Financial review

Reserves policy

The trustees would like to see the trust in a position whereby it would have sufficient reserves to cover the running costs of all trust projects for a period of 12 months. Unfortunately with the current economic downturn, and hence reduction in donations - the current financial position has not permitted the trust to build cash reserves to achieve this objective. However, the trustees remain committed to achieving this policy in the coming year(s).

Financial and risk management objectives and policies

The trustees maintain strict financial and internal controls on behalf of the trust The trust has recently employed a bookkeeper to ensure that all financial transactions are duly recorded and processed in accordance with the financial procedures policy of the trust.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

HMC (UK) is governed by its memorandum and articles of association which outlines the framework and standards that the charity must work to and adopt in terms of decision making as well as internal policies that have been created to bring transparency to way the charity operates.

Recruitment and appointment of new trustees

Should the charity be looking for a new Trustee then the potential candidate is nominated by existing members. The potential candidate is interviewed and appointed to bring value to the core management team ensuring that their skills and knowledge can benefit the charity. All trustees are volunteers who dedicate their time and skills to benefit HMC (UK).

Organisational structure

The charity is managed by a board of trustees who are responsible for the general control and management of the charity. All of the trustees are volunteers and hence give their time freely and receive no remuneration or other financial benefits for their role as trustees.

The Board of Trustees have formal meetings every 10 weeks (approximately) to review the on-going activities of the charity. However, arrangements are in place for trustees to be able to formally discuss and consider issues more frequently as the need arises (eg, via telephone conference). In order to monitor the outcome and progress of certain projects, individual trustees may visit project locations and attend project events during the year.

Induction and training of new trustees

All new trustees are inducted into the organisation via training program that covers operational, strategic, decision making and future plans which gives the new member an insight into the work of HMC (UK). Being a field based Charity new members are taken into the field to attain a better understanding of all the operational processes which shows the HMC processes in motion so that a clear picture can be attained for all strategic decision making.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07914375 (England and Wales)

Registered Charity number

1147462

Registered office
Units 8 & 9
Leicester Business Centre
111 Ross walk
Leicester
Leicestershire
LE4 5HH

Trustees
Mr Yaseen Esmail Khalifa Director
Mr Umar Sheikh Director
Mr Sikander Khan Pathan Director

Company Secretary

Auditors
Shareef & Co
Statutory Auditors
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of HMC (UK) for the purposes of company law) are responsible for preparing the Report of the Trustees 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 affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Shareef & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 26 January 2023 and signed on the board's behalf by:



Mr Umar Sheikh - Trustee

Opinion

We have audited the financial statements of HMC (UK) (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Company and industry, we identified that the principal risks of non-compliance with laws and regulations related to employment laws and taxes impacting the different territories, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and FRS 102. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to achieve desired financial results and the manipulation of exceptional items and management bias in accounting estimates. Audit procedures performed by the engagement team included, but were not limited to: - enquiries with management, and the Company's legal counsel (internal and, where relevant, external), including consideration of known or suspected instances of fraud and non-compliance with laws and regulations and examining supporting calculations where a provision has been made in respect of these; reading key correspondence with regulatory authorities in relation to compliance with certain employment laws and indirect tax matters; - understanding and evaluating the design and implementation of management's controls designed to prevent and detect irregularities; - challenging assumptions and judgements made by management in their significant accounting estimates, in particular, in relation to accrued expenses); - identifying and testing journal entries, in particular any journal entries posted with unusual account combinations and postings by unusual users; There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Shareef & Co
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

26 January 2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	**1,630**	1,645
Other trading activities	3	**2,448,233**	2,403,277
Other income		**23,661**	87,229
Total		**2,473,524**	2,492,151
EXPENDITURE ON			
Charitable activities	4		
Unrestricted		**2,322,287**	2,323,191
NET INCOME		**151,237**	168,960
RECONCILIATION OF FUNDS			
Total funds brought forward		**287,754**	118,794
TOTAL FUNDS CARRIED FORWARD		**438,991**	287,754

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
FIXED ASSETS			
Tangible assets	10	**10,175**	12,718
CURRENT ASSETS			
Debtors	11	**391,952**	328,009
Cash at bank and in hand		**437,552**	413,141
		829,504	741,150
CREDITORS			
Amounts falling due within one year	12	**(400,688)**	(466,114)
NET CURRENT ASSETS		**428,816**	275,036
TOTAL ASSETS LESS CURRENT LIABILITIES		**438,991**	287,754
NET ASSETS/(LIABILITIES)		**438,991**	287,754
FUNDS	14		
Unrestricted funds		**438,991**	287,754
TOTAL FUNDS		**438,991**	287,754

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that 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 surplus or deficit 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.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 26 January 2023 and were signed on its behalf by:

The notes form part of these financial statements

continued...

Mr Umar Sheikh - Trustee

The notes form part of these financial statements

HMC (UK)

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	**29,155**	282,041
Interest paid		**(4,744)**	(4,305)
Net cash provided by operating activities		**24,411**	277,736
Cash flows from investing activities			
Purchase of tangible fixed assets		**-**	(6,277)
Net cash provided by/(used in) investing activities		**-**	(6,277)
Change in cash and cash equivalents in the reporting period		**24,411**	271,459
Cash and cash equivalents at the beginning of the reporting period	2	**412,231**	140,772
Cash and cash equivalents at the end of the reporting period	2	**436,642**	412,231

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**151,237**	168,960
Adjustments for:		
Depreciation charges	**2,543**	3,179
Interest paid	**4,744**	4,305
(Increase)/decrease in debtors	**(63,943)**	87,806
(Decrease)/increase in creditors	**(65,426)**	17,791
Net cash provided by operations	**29,155**	282,041

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022	2021
	£	£
Cash in hand	**247**	88
Notice deposits (less than 3 months)	**437,305**	413,053
Overdrafts included in bank loans and overdrafts falling due within one year	**(910)**	(910)
Total cash and cash equivalents	**436,642**	412,231

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	At 31.3.22
	£	£	£
Net cash			
Cash at bank and in hand	**413,141**	**24,411**	**437,552**
Bank overdraft	**(910)**	**-**	**(910)**
	412,231	**24,411**	**436,642**
Total	**412,231**	**24,411**	**436,642**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs are allocated by the trustees in the SOFA on the basis of accounting principles to correctly reflect expenses in the charity.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 20% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	**1,630**	1,645

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Monitoring fees	**2,448,233**	2,403,277

4. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 5)
	£
Unrestricted	**2,322,287**

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Unrestricted	**2,319,287**	**3,000**	**2,322,287**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors' remuneration	**3,000**	3,000
Depreciation - owned assets	**2,543**	3,179

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

continued...

8. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	1,959,824	2,009,784
	1,959,824	2,009,784

The average monthly number of employees during the year was as follows:

	2022	2021
Total	166	170

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund
	£
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,645
Other trading activities	2,403,277
Other income	87,229
Total	2,492,151
EXPENDITURE ON	
Charitable activities	
Unrestricted	2,323,191
NET INCOME	168,960
RECONCILIATION OF FUNDS	
Total funds brought forward	118,794
TOTAL FUNDS CARRIED FORWARD	287,754

continued...

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021 and 31 March 2022	**33,132**	**2,522**	**35,654**
DEPRECIATION			
At 1 April 2021	**21,070**	**1,866**	**22,936**
Charge for year	**2,412**	**131**	**2,543**
At 31 March 2022	**23,482**	**1,997**	**25,479**
NET BOOK VALUE			
At 31 March 2022	**9,650**	**525**	**10,175**
At 31 March 2021	12,062	656	12,718

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	**388,452**	324,509
Prepayments	**3,500**	3,500
	391,952	328,009

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Bank loans and overdrafts (see note 13)	**910**	910
Trade creditors	**29,590**	51,179
Tax	**18,068**	18,068
Social security and other taxes	**43,319**	33,507
VAT	**61,902**	80,124
Other creditors	**8,007**	7,652
Wages control account	**133,648**	136,145
Pension control	**8,468**	7,404
Accrued expenses	**96,776**	131,125
	400,688	466,114

continued...

13. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	**910**	910

14. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	**287,754**	**151,237**	**438,991**
TOTAL FUNDS	**287,754**	**151,237**	**438,991**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**2,473,524**	**(2,322,287)**	**151,237**
TOTAL FUNDS	**2,473,524**	**(2,322,287)**	**151,237**

Comparatives for movement in funds

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	118,794	168,960	287,754
TOTAL FUNDS	118,794	168,960	287,754

continued...

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,492,151	(2,323,191)	168,960
TOTAL FUNDS	2,492,151	(2,323,191)	168,960

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	118,794	320,197	438,991
TOTAL FUNDS	118,794	320,197	438,991

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,965,675	(4,645,478)	320,197
TOTAL FUNDS	4,965,675	(4,645,478)	320,197

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**1,630**	1,645
Other trading activities		
Monitoring fees	**2,448,233**	2,403,277
Other income		
Furlough receipts	**23,661**	87,229
Total incoming resources	**2,473,524**	2,492,151
EXPENDITURE		
Support costs		
Management		
Wages	**1,959,824**	2,009,784
Rent,rates and service charge	**22,110**	21,463
Insurance	**11,272**	9,656
Telephone	**19,226**	17,106
Postage and stationery	**6,315**	4,096
Advertising	**21,229**	8,644
Sundries	**1,400**	853
Carriage	**5,216**	4,548
Repairs and maintenance	**2,645**	205
Marketing events	**3,703**	300
Cardless charges	**5,644**	4,606
Computer expenses	**69,849**	58,676
Protective clothing	**1,830**	1,310
Motor and travelling	**2,185**	1,940
Staff training	**525**	1,869
Legal and professional	**28,606**	46,303
Donations	**13,158**	-
Bookkeeping fees	**17,880**	17,950
Materials, labels and tapes	**119,014**	110,841
Bad debts	**369**	(7,443)
Plant and machinery	**2,412**	3,015
Fixtures and fittings	**131**	164
Interest and charges	**4,744**	4,305
	2,319,287	2,320,191
Governance costs		
Auditors' remuneration	**3,000**	3,000
Total resources expended	**2,322,287**	2,323,191
Net income	**151,237**	168,960

This page does not form part of the statutory financial statements

HMC (UK)

England & Wales - Charity number 1147462

Accounts

REGISTERED COMPANY NUMBER: 07914375 (England and Wales)
REGISTERED CHARITY NUMBER: 1147462

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

FOR

HMC (UK)

Shareef & Co
Statutory Auditors
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

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FOR THE YEAR ENDED 31 MARCH 2021

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of 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) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1.The advancement of the religion of Islam, by means of , but not exclusively, the provision of facilities to enable Muslim members of the public to practise the Islamic religion and in particular to enable them to observe the Islamic dietary requirements and laws relating to Halal food;
2.To advance the education of the public by means of, but not exclusively, providing training in matters relating to the Islamic dietary requirements, laws relating to Halal food, food safety and good standards in food hygiene.

OBJECTIVES AND ACTIVITIES

Significant activities

The charity carries out a wide range of activities in pursuance of its charitable aims. The trustees consider that these activities, summarised below, provide benefit to both those who directly engage with them and the wider communities.

Monitoring & Inspecting

The Trustees believe that due to the vast number of issues that exit in the supply chain of Halal foods as well as the non Halal food sector an extensive Inspection and Monitoring system is paramount to be able to bring an effective solution to members of the community. This solution will then allow the Charities objectives to be fulfilled by education the community on the ethics of Halal and its importance and the HMC solution. There have been many offences for example, where butchers have been fined for selling lamb when it was beef, a firm ordered to pay a fine of £144,000 for falsely claiming ingredients to be halal and Aldi mislabelling food as halal but it contained pork.

As a result the Trustees have adopted a unique monitoring system whereby trained auditors oversee the end to end process where Halal foods are being processed instilling confidence into purchases that consumers make. HMC has adopted a complete traceable system whereby HMC Certified products can be tracked back to their origination ensuring that the purchase of Halal foods is clear and in benefit for the consumer.

HMC (UK) spends an average of 16,000 hours each month inspecting 95 production sites in the presence of trained HMC inspectors who ensure that the HMC Halal standard is adhered to and as a result of adherence each product is applied with a unique serialised label which is traceable back to its origination.

HMC (UK) also independently monitors over 960 retail stores from butchers, restaurants, takeaways, caterers and visits each of these stores a minimum of 4 time a week on a random basis ensuring that these stores are only selling HMC Certified products. This equates to an average of 4000 hours of time spent inspecting to ensure compliance. Each visit is recorded onto the "HMCapp" giving the management team real-time information as to the outcome of each audit. HMC has made 187,000 visits to 950 retail stores over the course of the year.

HMC (UK) currently monitors 75 schools where both the parents and children can have the confidence in knowing that the school meal is monitored and has been prepared with the utmost due care.

Educational Seminars

The purpose of each educational seminars that HMC (UK) organises is to deliver the message of the importance of eating Halal Foods and the work that HMC (UK) does to ensure that all Muslims are given an assured Halal product that has been vetted at all parts of the supply chain. Attendees are also educated on how they can tell the difference between HMC Certified products and non-certified products thus the Muslims and Wider Communities are able to make an informed choice when making a purchase.

Events that have been held by HMC (UK)

Educations Seminar on Provision of eating Halal Foods - Birmingham
Educations Seminar on Provision of eating Halal Foods - Leicester
Educations Seminar on Provision of eating Halal Foods - Batley
Educations Seminar on Provision of eating Halal Foods - Kettering
Educations Seminar on Provision of eating Halal Foods - Coventry
Educations Seminar on Provision of eating Halal Foods - London

OBJECTIVES AND ACTIVITIES

Leaflet Distribution

Leaflets explaining the Importance of eating Halal have been distributed periodically to throughput the year via the following methods;
o Door to door
o Outside local mosques
o Outside community centres
o Left inside community centres
o Distributed outside at events that HMC has taken part in
Leaflets Explaining the HMC process of "Qurbani" which is carried out during the sacrificial season of Eid. HMC had a leaflet that was produced which outlined on the guidance of Qurbani as well as how HMC was going to monitor and inspect during this period. From our research it is evident that much of the sacrifice is carried out at the un-prescribed times making the whole process void.
As a result of the HMC process the community benefit in knowing that the complete end is monitored and inspected ensuring that process is valid.
Birmingham Trading Standard in 2016 also visited retail stores in Birmingham and validated their findings via the HMC Certification mark.

Guest on Radio Shows

Members of the HMC team have been invited on to a number of radio programs to discuss the ethics of Halal and to give a synopsis on the production process. A member of HMC has been invited on to the following radio stations to give an insight into Halal where members of the community could pose questions for them to gain a better understanding of Halal and to answer any questions.

LBC
BBC Radio Leicester
BBC Radio 4
BBC Radio 5
BBC Nottingham
BBC Oxford
BBC Asian Network
Radio South Africa

Visiting Businesses and educating them on the Halal Standard

HMC (UK) receives a number of enquiries from businesses who want to know the requirements when processing Halal foods and as a result a trained personnel would talk through the Halal process and if requested make a visit and make recommendation.

STRATEGIC REPORT

Investment policy and objectives

The charity has no long term investments. Due to the current financial situation of the trust, the trustees acknowledge that the trust is not in a position at this time to invest capital in long term investment opportunities. Cash reserves are held in deposit accounts. The trustees are researching investment opportunities to support their reserves policy and future sustainability.

Reserves policy

The trustees would like to see the trust in a position whereby it would have sufficient reserves to cover the running costs of all trust projects for a period of 12 months. Unfortunately with the current economic downturn, and hence reduction in donations - the current financial position has not permitted the trust to build cash reserves to achieve this objective. However, the trustees remain committed to achieving this policy in the coming year(s).

STRATEGIC REPORT

Financial and risk management objectives and policies

The trustees maintain strict financial and internal controls on behalf of the trust The trust has recently employed a bookkeeper to ensure that all financial transactions are duly recorded and processed in accordance with the financial procedures policy of the trust.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

HMC (UK) is governed by its memorandum and articles of association which outlines the framework and standards that the charity must work to and adopt in terms of decision making as well as internal policies that have been created to bring transparency to way the charity operates.

Recruitment and appointment of new trustees

Should the charity be looking for a new Trustee then the potential candidate is nominated by existing members. The potential candidate is interviewed and appointed to bring value to the core management team ensuring that their skills and knowledge can benefit the charity. All trustees are volunteers who dedicate their time and skills to benefit HMC (UK).

Organisational structure

The charity is managed by a board of trustees who are responsible for the general control and management of the charity. All of the trustees are volunteers and hence give their time freely and receive no remuneration or other financial benefits for their role as trustees.

The Board of Trustees have formal meetings every 10 weeks (approximately) to review the on-going activities of the charity. However, arrangements are in place for trustees to be able to formally discuss and consider issues more frequently as the need arises (eg, via telephone conference). In order to monitor the outcome and progress of certain projects, individual trustees may visit project locations and attend project events during the year.

Induction and training of new trustees

All new trustees are inducted into the organisation via training program that covers operational, strategic, decision making and future plans which gives the new member an insight into the work of HMC (UK). Being a field based Charity new members are taken into the field to attain a better understanding of all the operational processes which shows the HMC processes in motion so that a clear picture can be attained for all strategic decision making.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07914375 (England and Wales)

Registered Charity number

1147462

Registered office

Units 8 & 9
Leicester Business Centre
111 Ross walk
Leicester
Leicestershire
LE4 5HH

Trustees

Mr Yaseen Esmail Khalifa Director
Mr Umar Sheikh Director
Mr Sikander Khan Pathan Director

REFERENCE AND ADMINISTRATIVE DETAILS

Company Secretary

Auditors
Shareef & Co
Statutory Auditors
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of HMC (UK) for the purposes of company law) are responsible for preparing the Report of the Trustees 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 affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Shareef & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30 March 2022 and signed on the board's behalf by:



Mr Umar Sheikh - Trustee

Opinion
We have audited the financial statements of HMC (UK) (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:
- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion
We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern
In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information
The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:
- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Based on our understanding of the Company and industry, we identified that the principal risks of non-compliance with laws and regulations related to employment laws and taxes impacting the different territories, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and FRS 102. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting inappropriate journal entries to achieve desired financial results and the manipulation of exceptional items and management bias in accounting estimates. Audit procedures performed by the engagement team included, but were not limited to: - enquiries with management, and the Company's legal counsel (internal and, where relevant, external), including consideration of known or suspected instances of fraud and non-compliance with laws and regulations and examining supporting calculations where a provision has been made in respect of these; reading key correspondence with regulatory authorities in relation to compliance with certain employment laws and indirect tax matters; - understanding and evaluating the design and implementation of management's controls designed to prevent and detect irregularities; - challenging assumptions and judgements made by management in their significant accounting estimates, in particular, in relation to accrued expenses); - identifying and testing journal entries, in particular any journal entries posted with unusual account combinations and postings by unusual users; There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Shareef & Co
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
18 - 22 Stoney Lane
Yardley
Birmingham
West Midlands
B25 8YP

30 March 2022

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	**2021 Unrestricted fund £**	2020 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	**1,645**	3,158
Other trading activities	3	**2,403,277**	2,707,151
Other income		**87,229**	-
Total		**2,492,151**	2,710,309
EXPENDITURE ON			
Charitable activities	4		
Unrestricted		**2,323,191**	2,656,465
NET INCOME		**168,960**	53,844
RECONCILIATION OF FUNDS			
Total funds brought forward		**118,794**	64,950
TOTAL FUNDS CARRIED FORWARD		**287,754**	118,794

The notes form part of these financial statements

BALANCE SHEET
31 MARCH 2021

	Notes	2021 Unrestricted fund £	2020 Total funds £
FIXED ASSETS			
Tangible assets	10	**12,718**	9,620
CURRENT ASSETS			
Debtors	11	**328,009**	415,815
Cash at bank and in hand		**413,141**	141,682
		741,150	557,497
CREDITORS			
Amounts falling due within one year	12	**(466,114)**	(448,323)
NET CURRENT ASSETS		**275,036**	109,174
TOTAL ASSETS LESS CURRENT LIABILITIES		**287,754**	118,794
NET ASSETS/(LIABILITIES)		**287,754**	118,794
FUNDS	14		
Unrestricted funds		**287,754**	118,794
TOTAL FUNDS		**287,754**	118,794

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that 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 surplus or deficit 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.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The financial statements were approved by the Board of Trustees and authorised for issue on 30 March 2022 and were signed on its behalf by:



Mr Umar Sheikh - Trustee

The notes form part of these financial statements

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	**282,041**	106,960
Interest paid		**(4,305)**	(6,441)
Net cash provided by operating activities		**277,736**	100,519
Cash flows from investing activities			
Purchase of tangible fixed assets		**(6,277)**	-
Net cash (used in)/provided by investing activities		**(6,277)**	-
Change in cash and cash equivalents in the reporting period		**271,459**	100,519
Cash and cash equivalents at the beginning of the reporting period	2	**140,772**	40,253
Cash and cash equivalents at the end of the reporting period	2	**412,231**	140,772

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**168,960**	53,844
Adjustments for:		
Depreciation charges	**3,179**	2,405
Interest paid	**4,305**	6,441
Decrease in debtors	**87,806**	15,160
Increase in creditors	**17,791**	29,110
Net cash provided by operations	**282,041**	106,960

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash in hand	**88**	90
Notice deposits (less than 3 months)	**413,053**	141,592
Overdrafts included in bank loans and overdrafts falling due within one year	**(910)**	(910)
Total cash and cash equivalents	**412,231**	140,772

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	**At 31.3.21**
	£	£	**£**
Net cash			
Cash at bank and in hand	**141,682**	**271,459**	**413,141**
Bank overdraft	**(910)**	**-**	**(910)**
	140,772	**271,459**	**412,231**
Total	**140,772**	**271,459**	**412,231**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs
Costs are allocated by the trustees in the SOFA on the basis of accounting principles to correctly reflect expenses in the charity.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	-	20% on reducing balance
Fixtures and fittings	-	20% on reducing balance

Taxation
The charity is exempt from corporation tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	**1,645**	3,158

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Monitoring fees	**2,403,277**	2,707,151

4. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 5)
	£
Unrestricted	**2,323,191**

5. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Unrestricted	**2,320,191**	**3,000**	**2,323,191**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Auditors' remuneration	**3,000**	3,000
Depreciation - owned assets	**3,179**	2,405

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	**2,009,784**	2,199,995
	2,009,784	2,199,995

The average monthly number of employees during the year was as follows:

	2021	2020
Total	**170**	174

No employees received emoluments in excess of £60,000.

continued...

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	3,158
Other trading activities	2,707,151
Total	2,710,309
EXPENDITURE ON	
Charitable activities	
Unrestricted	2,656,465
NET INCOME	53,844
RECONCILIATION OF FUNDS	
Total funds brought forward	64,950
TOTAL FUNDS CARRIED FORWARD	118,794

10. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Totals £
COST			
At 1 April 2020	**26,855**	**2,522**	**29,377**
Additions	**6,277**	**-**	**6,277**
At 31 March 2021	**33,132**	**2,522**	**35,654**
DEPRECIATION			
At 1 April 2020	**18,055**	**1,702**	**19,757**
Charge for year	**3,015**	**164**	**3,179**
At 31 March 2021	**21,070**	**1,866**	**22,936**
NET BOOK VALUE			
At 31 March 2021	**12,062**	**656**	**12,718**
At 31 March 2020	8,800	820	9,620

continued...

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	**324,509**	412,315
Prepayments	**3,500**	3,500
	328,009	415,815

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 13)	**910**	910
Trade creditors	**51,179**	62,057
Tax	**18,068**	18,068
Social security and other taxes	**33,507**	33,087
VAT	**80,124**	121,164
Other creditors	**7,652**	7,847
Wages control account	**136,145**	128,028
Pension control	**7,404**	7,088
Accrued expenses	**131,125**	70,074
	466,114	448,323

13. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	**910**	910

14. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	**118,794**	**168,960**	**287,754**
TOTAL FUNDS	**118,794**	**168,960**	**287,754**

continued...

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	**2,492,151**	**(2,323,191)**	**168,960**
TOTAL FUNDS	**2,492,151**	**(2,323,191)**	**168,960**

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	64,950	53,844	118,794
TOTAL FUNDS	64,950	53,844	118,794

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,710,309	(2,656,465)	53,844
TOTAL FUNDS	2,710,309	(2,656,465)	53,844

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	64,950	222,804	287,754
TOTAL FUNDS	64,950	222,804	287,754

continued...

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	5,202,460	(4,979,656)	222,804
TOTAL FUNDS	5,202,460	(4,979,656)	222,804

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**1,645**	3,158
Other trading activities		
Monitoring fees	**2,403,277**	2,707,151
Other income		
Furlough receipts	**87,229**	-
Total incoming resources	**2,492,151**	2,710,309
EXPENDITURE		
Support costs		
Management		
Wages	**2,009,784**	2,199,995
Rent,rates and service charge	**21,463**	21,766
Insurance	**9,656**	1,218
Telephone	**17,106**	20,904
Postage and stationery	**4,096**	1,076
Advertising	**8,644**	12,956
Sundries	**853**	672
Carriage	**4,548**	5,998
Repairs and maintenance	**205**	3,273
Marketing events	**300**	3,176
Cardless charges	**4,606**	5,269
Computer expenses	**58,676**	55,238
Protective clothing	**1,310**	1,394
Motor and travelling	**1,940**	1,157
Staff training	**1,869**	-
Legal and professional	**46,303**	36,361
Bookkeeping fees	**17,950**	15,400
Materials, labels and tapes	**110,841**	142,246
Bad debts	**(7,443)**	116,520
Plant and machinery	**3,015**	2,200
Fixtures and fittings	**164**	205
Interest and charges	**4,305**	6,441
	2,320,191	2,653,465
Governance costs		
Auditors' remuneration	**3,000**	3,000
Total resources expended	**2,323,191**	2,656,465
Net income	**168,960**	53,844