

**REPORTS AND FINANCIAL STATEMENTS  
FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020**

**HEMMAH GB**

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1187824**

Castle View Accounting Ltd  
Old Printing House Square  
Unit 16, Tarrant Street  
Arundel  
West Sussex  
BN18 9JF

**HEMMAH GB**  
(Charitable Incorporated Organisation)

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## HEMMAH GB

(Charitable Incorporated Organisation)

### LEGAL AND ADMINISTRATIVE INFORMATION

**CHARITY NUMBER** 1187824

**DATE OF REGISTRATION** 7th February 2020

**START OF FINANCIAL PERIOD** 7th February 2020

**END OF FINANCIAL PERIOD** 31st December 2020

**TRUSTEES AT 31ST DECEMBER 2020** Fozia Kouser  
Saira Raja  
Taslema Ali  
Henna Malik  
Halayma Khatun

**LEGAL STATUS** Charitable Incorporated Organisation

**GOVERNING INSTRUMENT** CIO - Foundation Registered 7th February 2020

### OBJECTS

1. The relief of sickness and the preservation of health in Swindon, United Kingdom and at the Trustees discretion, other parts of the World, by providing counselling and other services, in particular but not exclusively to members of the Muslim community, to improve mental health and wellbeing. 2. To promote religious and racial harmony for the for the benefit for the public in Swindon, United Kingdom and at the Trustees discretion, other parts of the World through interfaith dialogue and the provision of an Abrahamic and Semitic library to promote awareness and knowledge of the differences and similarities between the Abrahamic Religions and Semitic languages, so as to promote good relationships between people of different faiths and cultural beliefs. 3. The relief of need, hardship and distress in ways which are exclusively charitable according to the Law of England and Wales as the Trustees shall decide.

**CORRESPONDENCE ADDRESS** 100 Curtis Street  
Swindon  
SN1 5LR

**PRIMARY BANKERS** Metro Bank Plc  
1 Southampton Row  
London  
WC1B 5HA

**INDEPENDENT EXAMINERS** Castle View Accounting Ltd  
Old Printing House Square  
Unit 16, Tarrant Street  
Arundel  
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BN18 9JF

**HEMMAH GB**  
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**TRUSTEES' REPORT**  
**FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020**

2020 has been an impressive year for HEMMAH GB, we received registered charity status in February.

Taslema, Halayma and Saira tirelessly helped establish a charity bank account. The bank manager was really helpful with accommodating HEMMAH GB's business plan. All board members worked hard to support it's opening year providing all the essential paperwork and decision making for the years activities in the best interests of the charity given the atmosphere of a covid pandemic. Everyone understood the urgency and importance of supporting the public with appropriate and flexible mental health care.

As you read the report please take note of the countries we have impacted and the backgrounds of our beneficiaries. It was a wise idea to include online counselling as a set up for the mental health department as many clients suffered anxiety and depression on account of the lengthy lockdown. Although face to face clients that year were less than 50, the actual interest and requests for face to face counselling was much higher and the report will highlight the number of requests of the mental health support service.

Upon realization that there were location related unexpected costs, lacking for the need of covid cleaning and protective resources, therapy resources and other tools for the execution of HEMMAH GB's purposes, in Dec 2020 the LICC gave 500 pounds for HEMMAH GB'S use. The director and secretary were empathetic of HEMMAH GB's importance within the Muslim women domestic mental health. These funds were utilized until May 2021.

HEMMAH GB increased its country's impact and interest. The board members have agreed to use cost-benefit analysis in future implementation of programmes. Funds would be required for fundraising should travel be expected and compared with the cost benefit activities of other organisations.

The board also helped HEMMAH GB navigate some beneficial safeguarding protocols and took training with the local VAS to keep data and safeguarding protocols up to date. Saira ran a home education nature workshop for the charity.

This year some beneficiaries used HEMMAH GB's goodwill department to apply for financial aid from third party charities trying to secure zakah. (approx. 3). The charity fed 3 groups of people yet again for iftar. The charity also secured Amazon charity donations.





















HEMMAH GB has applied for more grant givers and is hoping for approval, so far it has received a donation of 250 pounds. The target for fundraising should be increased to improve the charities financial standing. Another development this year we have seen more beneficiaries willing to pay for HEMMAH'S low cost counselling fees.

<b>Advice Point</b>		<b>Provided Meals</b>		<b>Special Groups Helped</b>	<b>Countries Impact</b>
<b>Clints Benefitted</b>		<b>Face to Face</b>	<b>Iftar Meal or</b>		
<b>Online Resources Hub</b>	<b>Online Clients</b>	<b>Clients</b>	<b>Food Parcel</b>	<b>Bame/Multifaith/Secular</b>	
135 in 2019	65	12	1xIM & 1xFP (40 Persons)	New Muslim, Bame Christian, Atheist	21
458 in 2020	81	29	3xIM & 1xFP	Yes/Yes/Yes	27
209 in 2021	On-Going	On-Going	On-Going	Yes/Yes/Yes	36 & On-Going
Donors	2019 = 1	2020 = 1	2021 = 1	London ICC Donation - Arnold Clark Donor £500 & £250	

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**TRUSTEES' REPORT (Continued)**  
**FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020**

Please note all this data is taken from the Charity's online statistics, telephone statistics have not been taken into consideration so the actual number of people supported is actually slightly higher. Those who benefitted from the counselling resources does not include the annual enquiries of interest in counselling, so again this figure could possibly be higher.









Country	Views
 United Kingdom	89
 United States	73
 United Arab Emirates	19
 China	18
 India	16
 France	9
 Canada	7
 Pakistan	4
 Hong Kong SAR China	2
 Turkey	2
 Romania	2
 Ireland	2
 Italy	1
 Portugal	1
 Croatia	1
 Germany	1
 Netherlands	1
 Puerto Rico	1
 Macedonia	1
 Australia	1

2019

# HEMMAH GB

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## TRUSTEES' REPORT (Continued) FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020






































 United Kingdom	375
 China	226
 United States	134
 Germany	27
 Canada	27
 France	15
 India	13
 Isle of Man	10
 United Arab Emirates	8
 Kuwait	4
 Spain	4
 Malaysia	3
 Singapore	2
 Finland	2
 Egypt	2
 South Africa	2
 Greece	1
 Honduras	1
 Kazakhstan	1
 Romania	1
 Thailand	1
 Australia	1
 Sweden	1
 South Korea	1
 Nigeria	1
 Italy	1
 Ireland	1
 Slovakia	1

2020

Google Chrome

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**TRUSTEES' REPORT (Continued)**  
**FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020**

 United Kingdom	189
 United States	145
 China	28
 Australia	21
 Canada	17
 India	12
 Hong Kong SAR China	11
 Croatia	10
 Austria	9
 Peru	8
 Estonia	8
 Mozambique	7
 France	6
 Taiwan	5
 Iraq	5
 Dominican Republic	4
 Portugal	4
 Norway	3
 Indonesia	2
 Oman	2
 Finland	2
 Ecuador	2
 Pakistan	2
 Jersey	2
 United Arab Emirates	2
 St. Lucia	2
 Germany	2
 Netherlands	2
 Israel	2
 Japan	1
 Belgium	1
 Italy	1
 South Africa	1
 Philippines	1
 Vietnam	1
 Russia	1
 Denmark	1

**HEMMAH GB**  
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**TRUSTEES' REPORT (Continued)**  
**FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020**

**Trustees' Responsibilities**

The Charities Act 2011 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 CIO and of the surplus of the CIO for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the CIO. They are also responsible for safeguarding the assets of the CIO and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on .....20th September 2021.....

Signed on their behalf by Trustee ..........

Printed Name: Halayma Khatun



# HEMMAH GB

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## STATEMENT OF FINANCIAL ACTIVITIES FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
<b>INCOMING RESOURCES</b>				
<b>Incoming Resources from Generated Funds</b>				
Donations, Grants & Legacies	3a	325	-	325
<b>TOTAL INCOMING RESOURCES</b>		<b>325</b>	<b>-</b>	<b>325</b>
<b>RESOURCES EXPENDED</b>				
<b>Costs of Generating Funds</b>				
Governance Costs	4a	400	-	400
<b>TOTAL RESOURCES EXPENDED</b>		<b>400</b>	<b>-</b>	<b>400</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>(75)</b>	<b>-</b>	<b>(75)</b>
Funds Brought Forward		-	-	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(75)</b>	<b>-</b>	<b>(75)</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 11 to 15 form part of these financial statements.

# HEMMAH GB

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## BALANCE SHEET AS AT 31ST DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Dec-20 £
<b>Fixed Assets</b>				
Tangible Assets	2	-	-	-
Investments	6	-	-	-
<b>Total Fixed Assets</b>		-	-	-
<b>Current Assets</b>				
Debtors & Prepayments	8	-	-	-
Cash at Bank and in Hand	7	325	-	325
<b>Total Current Assets</b>		325	-	325
<b>Creditors:</b> Amounts falling due within one year	9	400	-	400
<b>NET CURRENT ASSETS</b>		(75)	-	(75)
<b>TOTAL ASSETS</b> less current liabilities		(75)	-	(75)
<b>Creditors:</b> Amounts falling due in more than one year	10	-	-	-
<b>NET ASSETS</b>		(75)	-	(75)
<b>Funds of the Charity</b>				
General Funds		(75)	-	(75)
Restricted Funds	5	-	-	-
<b>Total Funds</b>		(75)	-	(75)

Approved by the Trustees on .....20th September 2021.....

Signed on their behalf by Trustee ..........

Printed Name: Halayma Khatun

# HEMMAH GB

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## NOTES TO THE FINANCIAL STATEMENTS FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020

### 1. ACCOUNTING POLICIES

#### **Basis of Preparation & Assessment of Going Concern**

##### **Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

##### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

#### **Incoming Resources**

##### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

##### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

##### **Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

##### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

##### **Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services have been delivered.

##### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

##### **Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

##### **Volunteer Help**

The value of any voluntary help received is not included in the accounts.

##### **Investment Income**

This is included in the accounts when receivable.

##### **Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

# HEMMAH GB

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## NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020

### 1. ACCOUNTING POLICIES (continued)

#### Expenditure and Liabilities

##### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### **Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

##### **Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

##### **Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

##### **Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

##### **Unrestricted funds**

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

##### **Restricted funds**

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

##### **Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

##### **Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

##### **Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Straight Line Basis
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### 2. TANGIBLE FIXED ASSETS

The CIO held no fixed assets during this initial financial period.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2020 : None

## HEMMAH GB

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### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020

#### 3. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
<b>a) Donations, Grants &amp; Legacies</b>			
Gifts & Donations	325	-	325
	<b>325</b>	<b>-</b>	<b>325</b>

#### 4. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
<b>a) Governance Costs</b>			
Independent Examiners Fees	400	-	400
	<b>400</b>	<b>-</b>	<b>400</b>

**HEMMAH GB**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020**

**5. RESTRICTED FUNDS**

The CIO held no restricted funds during this initial financial period.

**6. INVESTMENTS**

The CIO held no fixed assets investments during this initial financial period.

**7. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £
Cash at Bank & in Hand	325	-	325
	<b>325</b>	<b>-</b>	<b>325</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £
Sundry Debtors	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-20 £
Independent Examiners Fees	400	-	400
	<b>400</b>	<b>-</b>	<b>400</b>

**10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The CIO held no long term liabilities during this initial financial period.

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE FIRST PERIOD ENDED 31ST DECEMBER 2020**

**11. STAFF COSTS AND NUMBERS**

The CIO employed no members during this initial financial period.

**12. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**13. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**14. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**15. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake

**16. COMPARATIVE FIGURES**

There are no comparative figures available as this is the initial period of registered Incorporated Charitable Activity

**HEMMAH GB**  
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**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees/ members of Hemmah GB on the accounts for the first period ended 31st December 2020 set out on pages 9 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

**Basis of independent examiner's statement**

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

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

W.M Hall LLB  
Castle View Accounting Ltd  
Old Printing House Square  
Unit 16, Tarrant Street  
Arundel  
West Sussex  
BN18 9JF



Date: 23rd September 2021