

HMD Welfare Ltd
Income and Expenditure Accounts for the year ended
31st October 2022



Charity Assist Accountants Ltd

Certified Public Accountants and Charity Independent Examiners

Unit 27 Batley Enterprise Centre

513 Bradford Road Batley West Yorkshire

WF17 8LL

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Basic information

Address

54 Oak Tree Crescent

Leeds

England

LS9 6SE

Bank

Lloyds Bank

16 Market Place

Oldham

OL1 1JG

Accountants

Charity Assist Accountants Ltd

Unit 27 Batley Enterprise Centre

Batley

WF17 8LL

Charity registration number

1194466

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' annual report (including Directors' report) for the period

From: 1st November 2021

To: 31st October 2022

Charity name: HMD Welfare Ltd

Charity registration number: 1194466

Company number: 12923774

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	(1) The relief of poverty and preservation of health, anywhere in the world, in particular but not exclusively in Gambia by building community wells and the provision of food packages. (2) The advancement of the Islamic faith, anywhere in the world, in particular but not exclusively in Gambia by the provision of funds to build a Masjid. (3) The relief of financial need and suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organisations and/or countries affected.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The main activities of the charity have been raising donations and registering as a charitable company. It is also running the following projects family support packages, water aid, qurbani, children sponsorship and Ramadan packages, special needs packages and door of hope.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The Directors are responsible for preparing the Directors Annual Report and the Financial Statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the

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		financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). In preparing the financial statements, the directors are required to: • Select suitable accounting policies and then apply them consistently; • 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 charity will continue in operation. The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2011 and the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102).
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Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity has registered itself as a charitable company. The charity was also able to raise funds, which helped them to carry out their charitable activities. See below for some of the charitable projects run by the charity.
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Projects



Orphan sponsorship

HMD Welfare Ltd supports orphans in The Gambia, Uganda and Senegal with clothing, food, healthcare and education.



Water aid

This project aims to provide a solution to those living in extreme poverty to their lack of water. The charity provides them with water wells, hand pumps, tankers and boreholes.



Home4Gambia

The charity aims to repair or construct shelter homes for those in need, so that they have a safe place to call home.

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Feed our children

HMD Welfare Ltd provides free hot meals for over 400 most vulnerable children in Uganda on a daily basis.



Family support

This project provides food packs for families in need.



Zakat

All zakat donations go to those who need them the most.

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Qurbani

HMD Welfare Ltd performs Qurbani in The Gambia, Senegal and Uganda. The meat from Qurbani donations provides meat to the needy during Eid.

Financial review

Review of the charity's financial position at the end of the period	Para 1.21	The charity is showing a surplus on the movement in funds.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity holds no reserves at the moment as it has just started their activities.

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Memorandum and articles
How is the charity constituted? for example limited company , unincorporated association , CIO	Para 1.25	Charitable company
Trustee selection methods including details of any constitutional provisions e.g., election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	1) The charity may by ordinary resolution: a) appoint a person who is willing to act to be a director; and b) determine the rotation in which any additional directors are to retire. 2) No person other than a director retiring by rotation may be appointed a director at any general meeting unless: a) he or she is recommended for re-election by the directors; or b) not less than fourteen nor more than thirty-five clear days before the date

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		of the meeting, the charity is given a notice that: i) is signed by a member entitled to vote at the meeting; ii) states the member's intention to propose the appointment of a person as a director; iii) contains the details that, if the person were to be appointed, the charity would have to file at Companies House; and iv) is signed by the person who is to be proposed to show his or her willingness to be appointed. 3) All members who are entitled to receive notice of a general meeting must be given not less than seven nor more than twenty-eight clear days' notice of any resolution to be put to the meeting to appoint a director other than a director who is to retire by rotation. 4) a) The directors may appoint a person who is willing to act to be a director. b) A director appointed by a resolution of the other directors must retire at the next annual general meeting and must not be taken into account in determining the directors who are to retire by rotation.
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Reference and administrative details

Charity name	HMD Welfare Ltd
Other name the charity uses	Helping to Make a Difference
Registered charity number	1194466
Charity's principal address	54 Oak Tree Crescent Leeds LS9 6SE

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Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Nyimasatou Balajo			
2	Bampha Jaiteh			
3	Mama Manneh			

Corporate trustees – names of the directors at the date the report was approved

Director name	
Nyimasatou Balajo	
Bampha Jaiteh	
Mama Manneh	

Declarations

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	Nyimasatou Balajo	
Position (for example Secretary, Chair, etc)	Trustee	
Date	17/05/2023	

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CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the
accounts

Section A Independent Examiner's Report

**Report to the
trustees/directors/
members of**

HMD Welfare Ltd

**On accounts for the
period ended**

31/10/22

Charity no.:

1194466

Company no.:

12923774

Set out on pages

13 -14

**Responsibilities and
basis of report**

I report to the charity trustees on my examination of the accounts of the Company for the period ended 31/10/2022.

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

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: A. Q. Khan Date: 19.5.2023

Name: Abdul Qudeir Khan

Relevant professional qualification(s) or body (if any): FMAAT
FCPA

Address: Unit 27, Batley Enterprise Centre
513 Bradford Road, Batley
WF17 8LL

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Charity Name HMD Welfare Ltd		Charity No	1194466		
		Company No	12923774		
Annual accounts for the period					
Period start date	01/11/2021	To	Period end date	31/10/2022	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)					
Income and endowments from:					
Donations and legacies	1,931	144,935	-	146,866	103,875
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	1,931	144,935	-	146,866	103,875
Expenditure (Notes 6)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	3,441	144,060	-	147,501	97,004
Separate material expense item	-	-	-	-	-
Other	577	-	-	577	98
Total	4,018	144,060	-	148,078	97,102
Net income/(expenditure) before tax for the reporting period	- 2,087	875	-	- 1,212	6,773
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	- 2,087	875	-	- 1,212	6,773
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure)	- 2,087	875	-	- 1,212	6,773
Extraordinary items	-	-	-	-	-
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	- 2,087	875	-	- 1,212	6,773
Reconciliation of funds:					
Total funds brought forward	2,087	3,773	-	5,860	- 913
Total funds carried forward	-	4,648	-	4,648	5,860

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Charity Name HMD Welfare Ltd Charity No 1194466
Company No 12923774

Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Intangible assets (Note 15)	-	-	-	-	-
Tangible assets (Note 14)	2,106	-	-	2,106	-
Heritage assets (Note 16)	-	-	-	-	-
Investments (Note 17)	-	-	-	-	-
Total fixed assets	2,106	-	-	2,106	-
Current assets					
Stocks (Note 18)	-	-	-	-	-
Debtors (Note 19)	3,000	-	-	3,000	3,000
Investments (Note 17.4)	-	-	-	-	-
Cash at bank and in hand (Note 24)	-	942	-	942	4,035
Total current assets	3,000	942	-	3,942	7,035
Creditors: amounts falling due within one year (Note 20)	1,400	-	-	1,400	1,175
Net current assets/(liabilities)	1,600	942	-	2,542	5,860
Total assets less current liabilities	3,706	942	-	4,648	5,860
Creditors: amounts falling due after one year (Note 20)	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	3,706	942	-	4,648	5,860
Funds of the Charity					
Endowment funds (Note 27)	-	-	-	-	-
Restricted income funds (Note 27)	-	942	-	942	3,773
Unrestricted funds	3,706	-	-	3,706	2,087
Revaluation reserve	-	-	-	-	-
Fair value reserve	-	-	-	-	-
Total funds	3,706	942	-	4,648	5,860

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
Nyimasatou Blajo	17/05/2023

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	17/05/2023
Nyimasatou Balajo	Print name

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Section c

Notes to the accounts

Note 3

Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	141,474	-	141,474	86,595
	Gift Aid	-	-	-	-	3,000
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	1,931	3,461	-	5,392	14,280
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	Total	1,931	144,935	-	146,866	103,875
TOTAL INCOME		1,931	144,935	-	146,866	103,875

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Note 6

Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Accountancy fees	975		-	975	825
	Administration	37			37	401
	Annual return	125			125	100
	Business package	-	-		-	1,050
	Children sponsorships	-	-		-	840
	Emergency package	-	-		-	3,000
	Family support packages	-	320		320	6,546
	Floods	-	13,500		13,500	
	Food	-	31,680		31,680	
	Games for an orphanage	-	60		60	
	Gift aid registration	-			-	150
	Governance	50			50	680
	Independent examination	300			300	250
	Insurance	96			96	
	Masjid project	-	27,500		27,500	21,442
	Mortuary project	-	-		-	2,500
	NGO alerts subscription	169			169	
	Orphan support	-	3,000		3,000	
	Qurbani	-	17,000		17,000	21,000
	Ramadan packages	-	23,000	-	23,000	3,400
	Sadaqa	-	-		-	1,000
	Shelter	-	5,000		5,000	
	Sponsorship license application	1,072			1,072	
	Water aid project	-	14,000		14,000	33,820
	Website	617			617	
	Zakat	-	9,000	-	9,000	
	Total expenditure on charitable activities	3,441	144,060	-	147,501	97,004
Other	Data protection fee	35	-	-	35	35
	Depreciation	234			234	
	Justgiving fees	261	-	-	261	54
	Paypal fees	43	-	-	43	9
	Stripe fees	4	-	-	4	-
		-	-	-	-	-
	Total other expenditure	577	-	-	577	98
TOTAL EXPENDITURE		4,018	144,060	-	148,078	97,102

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Note 10				Details of certain types of expenditure			
Note 10.1 Fees for examination of the accounts							
<i>Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).</i>							
						This year	Last year
						£	£
Independent examiner's fees						300	250
Assurance services other than independent examination							
Tax advisory fees							
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner							

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Note 14 Tangible fixed assets					
<i>Please complete this note if the charity has any tangible fixed assets</i>					
14.1 Cost or valuation					
	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	-	-	-
Additions	-	-	-	2,339	2,339
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	2,339	2,339
14.2 Depreciation and impairments					
**Basis	SL or RB	SL or RB	SL or RB	SL or RB	SL or RB
** Rate				10%	
At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	234	234
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	-	234	234
14.3 Net book value					
Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	2,106	2,106

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Note 19		Debtors and prepayments		
<i>Please complete this note if the charity has any debtors or prepayments.</i>				
19.1 Analysis of debtors				
			This year	Last year
			£	£
Trade debtors			-	-
Prepayments and accrued income			-	-
Other debtors(estimated gift aid)			3,000.0	3,000.0
Total			3,000.0	3,000.0

Note 20 **Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,400	1,175	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
Total	1,400	1,175	-	-

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Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)
Short term deposits
Cash at bank and on hand
Other (paypal)
Total

This year £	Last year £
-	-
-	-
669	4,035
274	-
943	4,035