

**REGISTERED COMPANY NUMBER: 03949712 (England and Wales)**  
**SCOTTISH REGISTERED CHARITY NUMBER: SC041327**  
**ENGLAND AND WALES REGISTERED CHARITY NUMBER: 1083036**

Report of the Trustees and Financial Statements for the Year Ended 31  
December 2023 for



**Sarwar Foundation**  
**Contents of the Financial Statements**  
**for the Year Ended 31 December 2023**

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**Sarwar Foundation  
Report of the Trustees  
for the year ended 31 December 2023**

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 December 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03949712

**Scottish Registered Charity number**

SC041327

**England and Wales Registered Charity number**

1083036

**Registered office**

3 Woodside Park Avenue  
London  
E17 8EN

**Trading Address**

320 Victoria Road  
Glasgow  
G42 7RP

**Trustees**

M Hassan  
M Khalid  
A Majid  
M A Rajak  
P Sarwar  
S King  
M Hanif  
F Sarwar

**Secretary**

S King

**Independent examiner**

DA Accountants  
Spiersbridge Business Park  
1 Spiersbridge Way  
Glasgow  
G46 8NG

**Bankers**

Habib Bank Zurich Plc  
Showroom 5, The Point  
173-175 Cheetham Hill Road  
Manchester  
M8 8LG

Bank of Scotland  
464 Victoria Rd  
Glasgow  
G42 8PB

**STRUCTURE, GOVERNANCE AND MANAGEMENT****Governing document**

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

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**Public benefit Statement**

The trustees confirm they have referred a statement on public benefit to the Charity Commission. In their opinion, the Sarwar Foundation fully satisfies the Charity Commission's test of public benefit. The charity provides people in the UK with an opportunity to express their compassion or generosity towards those in need in Pakistan and elsewhere. The charity drives change for a positive future by providing free healthcare, supplying clean drinking water, educating children and empowering women.

**Sarwar Foundation  
Report of Trustees  
for the year ended 31 December 2023**

The Trustees present their report and accounts for the year ended 31 December 2023.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

We the trustees present the report on the activities of the financial period January 1, 2023, to December 31, 2023.

**Objectives and aims**

The Sarwar Foundation works to save lives, transform the lives of those in need, and create fulfilling lives.

We save lives by providing access to quality healthcare and clean drinking water; we transform lives by educating children and helping those in need; and we create fulfilling lives by empowering women with new skills in our HunarGah centres.

Our values are driven by social justice, the principles of equality and fairness, promoting greater diversity, and a sense of pride in our history and communities.

We run projects in Pakistan and the UK.

**Significant Activities**

In 2023, we launched an emergency appeal to support earthquake relief in Türkiye (Turkey) and Syria. The Sarwar Foundation's partners were on the ground to conduct an assessment of the immediate needs and provide emergency assistance.

We once again ran another highly successful Toybank Appeal at Christmas. Working with Scottish Women's Aid and Glasgow's No.1 Baby and Family Support Service, our annual appeal supported hundreds of children and young people across Scotland. Donations were used to buy new toys or gift vouchers for those who may otherwise receive nothing at Christmas.

Our 2023 Ramadan campaign focused on: raising funds to provide food parcels for a family in Pakistan; sponsoring a child's education in Pakistan; and supporting the Crookston Community Group in Glasgow to provide meals for refugees and families.

**Sarwar Foundation projects in the UK**

- Charity shop in Glasgow
- Christmas Toybank appeal
- Ramadan campaign

The Sarwar Foundation organises charity events and fundraising activities in the UK. All funds raised from our charity shop go towards our ongoing projects. We organised one largescale fundraising event in 2023, and we were the charity partner for a number of awards ceremonies.

**Sarwar Foundation  
Report of Trustees  
for the year ended 31 December 2023**

**Christmas Toybank Appeal**

We organised a nationwide Toybank campaign to provide Christmas presents for Scottish families struggling during the festive season. The campaign was arranged by the Sarwar Foundation in conjunction with Scottish Women's Aid and the Glasgow No.1 Baby and Family Support Service.

Funds were raised for the following groups:

- Glasgow Number 1 Baby and Family Support Unit
- Glasgow Women's Aid
- Stirling & District Women's Aid
- West Lothian Women's Aid
- South Community Recovery Network
- G15 Youth Project
- Carbain Primary School
- Jeely Piece Club

We would like to thank all those who donated.

**Ramadan 2023 campaign**

Our Ramadan 2023 campaign focused on alleviating hunger in the UK and Pakistan, and providing education for children in Pakistan.

- Our three fundraising initiatives encouraged donations for the following:
- £30 to help the Sarwar Foundation to provide a food parcel for the whole month of Ramadan for a family in Pakistan.
- £120 to sponsor a child's education for an entire year at the Pir-Mahal Foundation School.
- £25 to support The Crookston Community Centre in its efforts to provide food parcels for refugees and families in need.

**Events and awards**

We held a fundraising dinner on 6 March 2023 where Ch Mohammad Sarwar was the guest of honour. Funds were raised to support earthquake relief in Türkiye (Turkey) and Syria, as well as an extension to the Sarwar Foundation School in Pakistan and supporting children's education.

We were the charity partner at the following events:

- The British Asian Wedding Awards, raising funds for women's empowerment
- The British Muslim Awards, raising funds for women's empowerment
- The Scottish Curry Awards, raising funds for earthquake relief in Türkiye
- The English Curry Awards, raising funds for women's empowerment
- Scottish Women's Awards, raising funds for women's empowerment
- The Scottish Asian Food Awards, raising funds for women's empowerment
- Scottish Hair & Beauty Awards, raising funds for our annual Christmas Toy Appeal
- Scottish Asian Business Awards, raising funds for women's empowerment

We are grateful to our events partner, Oceanic Events, for its continued support.

**Sarwar Foundation  
Report of Trustees  
for the year ended 31 December 2023**

**Sarwar Foundation in Pakistan**

Projects are overseen in Pakistan by our partner Sarwar Foundation, Charity number 0048228. The following information references work of Sarwar Foundation in Pakistan.

Sarwar Foundation projects, Pakistan:

- Sarwar Foundation hospitals
- Medicine and eye camps
- Health awareness campaigns
- Sarwar Foundation School, Pir Mahal
- Clean Water filtration plants
- HunarGah centres - skill development for women
- Sponsorship of children's education

In 2023, the Sarwar Foundation provided our partner charity with £100,000 for a hospital extension, £3,300 to sponsor children's education, and £120,000 for an extension to the Sarwar Foundation School.

**Emergency appeals**

On Monday 6 February 2023, two earthquakes of 7.8 and 7.5 magnitudes struck south east Türkiye and north west Syria. A second quake, which had a magnitude of 7.5, hit Turkey's Elbistan district of Kahramanmaraş province. The Sarwar Foundation's partners were on the ground to conduct an assessment of the immediate needs and provide emergency assistance.

We raised £120,000 for our earthquake appeal.

**Public benefit statement**

The trustees confirm they have referred a statement on public benefit to the Charity Commission. In their opinion, the Sarwar Foundation fully satisfies the Charity Commission's test of public benefit. The charity provides people in the UK with an opportunity to express their compassion or generosity towards those in need in Pakistan and elsewhere. The charity drives change for a positive future by providing free healthcare, supplying clean drinking water, educating children and empowering women.

S King  
Trustee & Secretary

*Suzan King*

## **Independent Examiner's Report to the Trustees of Sarwar Foundation**

I report on the accounts for the year ended 31 December 2023 set out on pages seven to fourteen.

### **Respective responsibilities of trustees and examiner**

The charity's trustees (who are also the directors for the purposes of company law) 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(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ACCA.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

### **Basis of the independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 statements below.

### **Independent examiner's qualified statement**

No other 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 386 and 387 of the Companies Act 2006
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities 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.

Dinesh Hallan, FCCA  
DA Accountants  
Chartered Certified Accountants  
Spiersbridge Business Park  
1 Spiersbridge Way  
Glasgow  
G46 8NG  
13 September 2024



A handwritten signature in blue ink, appearing to read "Dinesh Hallan".



**Sarwar Foundation**  
**Statement of Financial Activities**  
**for the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generated funds</b>		
Voluntary income	495,950	354,667
Activities for generating funds	99,208	126,490
<b>Total incoming resources</b>	<b>595,158</b>	<b>481,157</b>
<b>RESOURCES EXPENDED</b>		
<b>Costs of generating funds</b>		
Costs of generating voluntary income	49,655	43,662
Fundraising trading	-	-
<b>Charitable activities</b>		
International projects	333,975	553,083
Governance costs	62,207	84,598
Other resources expended	31,862	33,367
<b>Total resources expended</b>	<b>477,699</b>	<b>714,710</b>
<b>NET INCOMING/(OUTGOING)</b>	<b>117,459</b>	<b>(233,553)</b>
<b>RECONCILIATION OF FUNDS</b>		
Total funds brought forward	271,781	505,333
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>389,240</b>	<b>271,780</b>

**Sarwar Foundation**  
**Balance Sheet**  
**as at 31 December 2023**

		<b>2023</b> <b>£</b>	<b>2022</b> <b>£</b>
<b>Fixed assets</b>			
Tangible assets	3	3,180	3,710
<b>Current assets</b>			
Debtors	4	4,750	4,750
Cash at bank		383,245	265,130
Cash in hand		818	764
		<u>388,813</u>	<u>270,644</u>
<b>Creditors: amounts falling due within one year</b>	5	(2,753)	(2,574)
<b>Net current assets</b>		<u>386,060</u>	<u>268,070</u>
<b>Net assets</b>		<u>389,240</u>	<u>271,780</u>
<b>Funds</b>			
Unrestricted funds	10	389,240	271,780
<b>Total funds</b>		<u>389,240</u>	<u>271,780</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 December 2023.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 in accordance with Section 476 of the Companies Act 2006.

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 prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2015).

The financial statements were approved by the board of trustees on 13 September 2024 and were signed on its behalf by:

S King  
*Suzan King*

**Sarwar Foundation**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**1 Accounting policies**

***Accounting convention***

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

***Incoming resources***

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

***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.

***Hire purchase and leasing commitments***

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**2 ACTIVITIES FOR GENERATING FUNDS**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Recycling	3,818	3,587
Charity shop income	79,191	80,655
Toybank donations	1,321	16,468
Charity box income	14,878	25,780
	<u>99,208</u>	<u>126,490</u>

**3 COSTS OF GENERATING VOLUNTARY INCOME**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Fundraising costs	46,511	40,529
Motor vehicle costs	1,617	2,600
Miscellaneous costs	1,527	533
	<u>49,655</u>	<u>43,662</u>

**Sarwar Foundation**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

<b>4 NET INCOMING/(OUTGOING) RESOURCES</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Rent	19,000	19,000
	<u>19,000</u>	<u>19,000</u>

**5 TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 or for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 or for the year ended 31 December 2023.

<b>6 STAFF COSTS</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	55,639	45,898
	<u>55,639</u>	<u>45,898</u>

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

	<b>2023</b>	<b>2022</b>
Employees	<u>2</u>	<u>2</u>

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

<b>2 Employees</b>	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Average number of persons employed by the company	<u>2</u>	<u>2</u>

**3 Tangible fixed assets**

	<b>Motor vehicles</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2023	<u>5,300</u>
At 31 December 2023	<u>5,300</u>
<b>Depreciation</b>	
At 1 January 2023	1,590
Charge for the year	<u>530</u>
At 31 December 2023	<u>2,120</u>
<b>Net book value</b>	
At 31 December 2023	<u>3,180</u>
At 31 December 2022	<u>3,710</u>

**Sarwar Foundation**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

<b>4 Debtors</b>	<b>2023 £</b>	<b>2022 £</b>
Trade debtors	<u>4,750</u>	<u>4,750</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	894	894
Other taxes and social security costs	859	680
Accruals	<u>1,000</u>	<u>1,000</u>
	<u>2,753</u>	<u>2,574</u>

<b>10 MOVEMENT IN FUNDS</b>	<b>2022 £</b>	<b>Movement £</b>	<b>2023 £</b>
<b>Unrestricted funds</b>			
Cash & Paypal account	764	53	818
Charity Main Account	210,840	130,129	340,969
Zakat fund	46	(21)	25
Charity Shop	54,244	(11,992)	42,252
	<u>265,894</u>	<u>118,169</u>	<u>384,064</u>
<b>TOTAL FUNDS</b>	<u>265,894</u>	<u>118,169</u>	<u>384,064</u>

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

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement £</b>
<b>Unrestricted funds</b>			
Cash & Paypal account	53	-	53
Charity Main Account	497,204	(367,075)	130,129
Zakat fund	2,270	(2,291)	(21)
Charity Shop	126,280	(138,272)	(11,992)
	<u>625,807</u>	<u>(507,638)</u>	<u>118,169</u>
	<u>625,807</u>	<u>(507,638)</u>	<u>118,169</u>

**Sarwar Foundation**  
**Detailed Statement of Financial activities**  
**for the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Donations	495,950	354,667
	<u>495,950</u>	<u>354,667</u>
<b>Activities for generating funds</b>		
Recycling	3,818	3,587
Charity shop income	79,191	80,655
Toybank donations	1,321	16,468
Charity box income	14,878	25,780
	<u>99,208</u>	<u>126,490</u>
<b>Total incoming resources</b>	<u>595,158</u>	<u>481,157</u>
<b>RESOURCES EXPENDED</b>		
<b>Activities for generating funds</b>		
Fundraising costs	46,511	40,529
Motor vehicle costs	1,617	2,600
Miscellaneous costs	1,527	533
	<u>49,655</u>	<u>43,662</u>
International projects	333,975	553,083
U.K Projects & Donations to other charitable causes	5,885	38,700
	<u>339,860</u>	<u>591,783</u>
<b>Suport costs</b>		
Management		
Salaries	55,639	45,898
Pensions	683	-
	<u>56,322</u>	<u>45,898</u>
Premises costs:		
Rent	19,000	19,000
Rates and water	1,089	1,599
Insurance	309	1,328
Light and heat	3,119	4,253
Cleaning	545	317
Telephone	552	594
Repairs and maintenance	1,260	195
	<u>25,874</u>	<u>27,286</u>

**Sarwar Foundation**  
**Detailed Statement of Financial activities**  
**for the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
General admin		
Bank charges	1,768	3,327
Depreciation	530	530
	<u>2,298</u>	<u>3,857</u>
Information technology		
Postage, printing and stationery	1,322	1,155
Computer & IT costs	101	140
	<u>1,423</u>	<u>1,295</u>
Legal and professional costs:		
Accountancy fees	1,788	894
Advertising and PR	250	-
Other legal and professional	229	35
	<u>2,267</u>	<u>929</u>
Total resources expended	<u>477,699</u>	<u>714,710</u>