

Report of the Trustees and Financial Statements for the year ended 31 December 2021





Trustees

Tahir Mahmood
Athar Mahmood
Omarah Yasin
Mohammad Salim

Registered Offices

75/77 Drake Street
Rochdale, OL16 1SB

Officers Chair

Tahir Mahmood

General Secretary

Athar Mahmood

Treasurer

Athar Mahmood

Bankers

Barclays Bank
1 Yorkshire Street
Rochdale OL16 1BJ

Solicitors

Alfred Ledger and Sons
111 Drake Street
Rochdale OL16 1QA

Trustees Report

Introduction

AMF's new Diagnostics Centre in Sahiwal is now fully operational, providing C.T. Scan facilities and Ultra Sound, Digital X-ray, OPG and ECG facilities. The other services that are offered free include Medicine and Wheelchairs for the disabled.

This year AMF has continued working actively with the Muslim Charity and Rah-e-Haq Welfare Foundation to provide emergency relief in Pakistan and also continued its work with other agencies providing relief in various other countries.

Review of Principal Activities

- Fundraising - AMF managed to raise £96,692 this year.
- Trauma unit - This continued to provide essential and immediate medical services to people in Sahiwal and its surrounding villages
- A total of 941 C.T. scans were carried out during the year which were either free of charge or subsidized.
- Over 2,600 patients received treatment through the centre in 2021
- Monitoring - The chair has spent quite a considerable amount of time in Pakistan to ensure the facilities are provided to the people in need.



The following table shows the services provided at different levels of subsidy including 100% free for the poor.

AL-MAHMOOD FOUNDATION & DIAGNOSTIC CENTRE			
YEAR END 2021 DIAGNOSTIC DATASET			
Facility	Total	Free	Notes
CT Scans	941	27	
Digital X-Ray	837	122	
Laboratory	46	27	
Ultrasound	10	6	
OPG	458	15	
ECG	49	2	
Free Medicine	303	303	No. Beneficiaries
Wheelchairs	25	25	No. Beneficiaries
Treatment Support	4	4	No. Beneficiaries
Marriage Support	11	11	No. Beneficiaries
Sturdy Support	3	3	No. Beneficiaries
Food Support	477	477	No. Beneficiaries
Total	3164	1022	

Gaza Emergency

The war which broke out in May 2021 and lasted 11 days and killed 256 Palestinians, including 66 children and 40 women, according to OHCHR; and almost 2,000 others were injured, according to the local Ministry of Health.

The attack caused massive destruction to the infrastructure, civilian objects, and homes, many of which were bombed with residents inside. Many families were wiped out altogether.

Civilians - men, women and children - had to flee their homes in search of safety and shelter in UNRWA schools in the governorates of North Gaza, Gaza City, the central Governorate and Rafah Governorate.

AMF with financial support from donors initiated an Emergency Response Plan, in partnership with Muslim Charity, to provide immediate and mid-term relief to the people affected by war.

Project	Emergency Response
Location	Rafah Governorate, Gaza city – Eastern area, Beit Lahia and Beit Hanoun, Khan Younis Governorate
Deliverables	Bread for Gaza x 1,000 families = £2,000 Hot Meals for Gaza x 250 Families = £2,000 Water for Gaza x 100 Families = £1,500 Medicine for Gaza x 100 Patients = £2,000 Food Parcel x 150 Families = £7,500
Total Donations Received (01-June-2021)	£15,000
Project Status	Completed



Project Execution

COOKED MEAL AND BREAD DELIVERY

Muslim Charity in consultation with local authorities supplied 250 cooked meals and 1,000 bread packets in Gaza North to the war-affected families in Beit Lahia and Beit Hanoun.

CLEAN DRINKING WATER DELIVERY

100 families in Gaza city – Eastern area received clean drinking water supplies, and each family received one month's supply of water.

MEDICINE FOR GAZA

We have delivered Medical Aid to the Ministry of Health and our Medical Aid was further supplied to the following hospitals based on the needs:

1. Al-Shifa Hospital
2. Nasser Hospital
3. Sheikh Radwan Health Centre
4. Al-Rimal health clinic
5. Nasser Medical Centre

MONTHLY FOOD PARCELS

150 food packs were delivered in Gaza North to war-affected families in Beit Lahia and Beit Hanoun. Each pack contained enough supplies to cover the needs of a family of 5 to 6 people for a period of one month.

MONITORING AND EVALUATION:

Monitoring and evaluation are an embedded part of Muslim Charity's project planning and all of the deliveries were coordinated by Muslim Charity's Gaza Country Coordinator and at Headquarter level and activities were monitored by the Country Coordinator to ensure the projects were delivered to the needy and vulnerable communities whilst adopting a rights-based approach.



Yemen Emergency Relief Project

Around 12.7 Million people in Yemen are living with insufficient food consumption and 11.7% of children under 5 are facing acute malnutrition.

Project Deliverables	Unit Cost	Total Units	Total Cost	Approx. Number of Beneficiaries
Monthly Food Pack	£50	100	£5,000	600
Malnutrition Kit for Children	£34	100	£3,400	100
Water Tankers Distribution	£35	45	£1,575	54,000
Total Project Cost			£9,975	

Project Summary

COOKED MEAL AND BREAD DELIVERY

The project aims to deliver;

100 food packs to IDP families in Solban Camp, Aden Governorate

100 nutritious food kits for malnourished children under the age of 5

Drinking water to 9,000 families through 45 water tanker supplies in Ammar Bin Yasir camp in Aden Governorate

All of our targeted beneficiary families were fleeing from the Red Sea coastal city of Hodeida. There are more than 3600 Yemeni internally displaced persons (IDPs) living in remote areas of Aden governorate, adding a serious burden on already impoverished areas such as Al-Buraiqa district, Aden, which has been receiving an influx of internally displaced persons every day since the conflict escalated.

Thousands of those IDPs who survived the ongoing armed confrontations between Yemen's government forces and the Houthi fighters in the Red Sea coastal city of Hodeidah, face various challenges in their settlements and camps in Aden.

The IDP camps in Aden were established in a desert area outside of the residential areas. IDPs suffer from hunger, lack of fresh water, poor sanitation, inadequate tents, and lack of essential services, such as health, fresh water, schools, and electricity.

The IDP families living in tents often crowded with families and children, also complain about the difficult living conditions and the scorching summer heat that deprived them of sleeping overnight, through our intervention, we believe families living in a catastrophic conditions will receive relief and it will help us to improve their physical health.

Deliverables		Items	Units	Price for One Unit (£)	Type of Beneficiaries
1	Food Basket	Wheat Flour	25 KG	£50	IDPs
		Rice	5 KG		
		Suagr	5 KG		
		Vegetable Oil	2 Litre		
		Lentils	5 KG		
		Pasta	5 KG		
		Salt	2 KG		
		Dates	12 KG		
2	Child Nutrition Kit	Powder Milk for Children 7-12 Months		£34	IDPs
		Powder Milk for Children 12-24 Months			
		Food Supplement for Baby 6-36 Months			
		Meal for Children Under 5 Years			
		Eggs for Children Under 5 Years			
		Oats for Children Under 6 Years			
3	Water Tanker Distribution	6000 Litre Water Tank	45	£35	IDPs

Specific Objectives

- Providing food to 100 displaced families
- Improvement in overall nutrition status through the provision of powder milk and food supplements for children under 5 years
- Distribution of clean water to the families
- Securing the dignity of IDP families, who are forced to beg for food
- Reducing the risk of famine as a result of events in Yemen



Muslim Charity is working in partnership with Al-Mualla Medical Hospital and we have hired a clinic and professional nutritionist who will examine the children and based on the child's needs advise the needed supplement for a malnourished child, Material will be arranged for children in the hospital pharmacy against the voucher where guardian can receive food supplement free of charges.

Water Tanker Project

45 water tankers will supply drinking water to the IDP families living in Ammar Bin Yasir camp, each tank carries 6000 litres of water and it will be served daily. Water will be stored in the public reservoir tanks, where available, and it will also supply to the families in jerry cans.

Food Packs Project

100 food packs will be distributed to IDP families in Solban Camp, Aden Governorate. Beneficiary data collection will be done in consultation with stakeholders such as local authorities and humanitarian organizations working on the ground to avoid duplication and Food Procurement and distribution planning will be done in consultation with the camp management. Each family will receive a monthly food pack which will be enough for 5 to 6 members.



Ramadan Food Distribution



OBJECTIVE

The Holy month of Ramadan is the month of giving and a time to show support for the cause of humanity by helping the less privileged and underserved within our communities. The objective of this project is to reach out to the most underprivileged segment of our society and directly engage with them and show them our support by distributing basic food items and products for hygiene. Our goal is to promote a healthy lifestyle and provide relief from the extreme weather by providing food bags filled with necessary food items for healthy living.

In summary, the objective of the Ramadan Food Drive Campaign is to:

- To help the underserved segment of our society
- To give relief to the needy during the holy month of Ramadan
- To feed the hungry and less fortunate with fresh and quality goods.

EXECUTION OF PLAN

- Obtain authentic data of needy and zakat-eligible individuals from various trusts working in this domain.
- Make contact with those people and validate the obtained record.
- Schedule distribution of goods, area-wise.
- Assigning resources for the distribution activity.
- Goods to be distributed in cotton bags.
- Target to distribute 550 Food Bags (filled with consumables) in 10-15 days during the month of Ramadan.



Cost Evaluation

List of Items to be Distributed (500 Food Bags)

S.NO	Items / Consumables	Units of Measure	Price / Unit PKR	Total Qty Required	Total Cost PKR
1	Wheat Flour	10KG	43 PKR	1	430
2	Rice	2KG	130 PKR	1	260
3	Sugar	2KG	95 PKR	1	190
4	Cooking Oil / Ghee	2KG	240 PKR	2	480
5	Chickpeas Lentils	500G	150 PKR	1	75
6	Yellow Moong Daal	500G	150 PKR	1	430
7	Tea	200G	180 PKR	1	180
8	Red Chilli Powder	200G	170 PKR	1	170
9	Salt	1PKT	10 PKR	1	10
10	Basin	500G	150 PKR	1	75
11	Jam e Shirin	1 Bottle	235 PKR	1	235
12	Turmeric Powder	1PKT	40 PKR	1	40
13	Vermicelli	1PKT	40 PKR	2	80
14	Chickpeas	1KG	130 PKR	1	130
Total PKR Cost			2750		
Total Cost (500 X 2750) = 1,375,000.					

Cost Evaluation

List of Items to be Distributed (50 Food Bags)

S.NO	Items / Consumables	Units of Measure	Price / Unit PKR	Total Qty Required	Total Cost PKR
1	Wheat Flour	20KG	51 PKR	1	1020
2	Rice	5KG	150 PKR	1	750
3	Sugar	3KG	96 PKR	1	288
4	Cooking Oil / Ghee	4KG	250 PKR	4	1000
5	Chickpeas Lentils	500G	150 PKR	1	75
6	Yellow Moong Dal	500G	220 PKR	1	110
7	Date	1KG	220 PKR	1	220
8	Red Chilli Powder	200G	170 PKR	1	170
9	Salt	1PKT	10 PKR	1	10
10	Basin	1KG	140 PKR	1	140
11	Jam e Shirin	1 Bottle	250 PKR	1	250
12	Turmeric Powder	1PKT	40 PKR	1	40
13	Vermicelli	1PKT	40 PKR	2	80
14	Chickpeas	1KG	130 PKR	1	130
Total PKR Cost			4203		
Total Cost (50 X 4200) = 210,000.					
Total Project Cost is PKR 1,585,000					

Cost Break-up – Per Rashan Bag Cost

- All items are to be distributed in Cotton Bags.
- Each bag consists of Ramzan Food Items / Goods.
- Total # of Food Bags to be Distributed = 550.
- Total cost of making & printing 550 bags = PKR 34,100.

EXECUTION OF PLAN

The core purpose of this Activity is to help the needy and less fortunate during the Holy month of Ramadan and to show support to our community by offering the sign of sharing with the underprivileged segment of our society. The activity will help drive the message of humanity during the fasting month.

With the items provided inside the bags, hundreds of individuals are expected to benefit from this activity, considering that each food bag will benefit 3-4 individuals in a family.



Sahiwal Medical Camp

Li SAHIWAL: A free medical camp was arranged at AL MAHMOOD FOUNDATION & DIAGNOSTIC CENTRE. General Secretary of Al Mahmood Foundation Sahiwal, Ch Mumtaz Ahmad, inaugurated the camp. Medical Social Welfare Officer visited the occasion as well and praised the organizers for the camp. A team of doctors comprising Dr Mursleen Ahmad, Dr Ahmad Mumtaz, Dr Naeem Ahmad Azad, and Dr Sumiya Naeem examined the patients.

Services	Beneficiaries	Doctor/Technician
General Check Up	55	Dr. Mursleen Ahmad
Dental	8	Dr. Ahmad Mumtaz
Physiotherapist	7	Dr. Sumiya Naeem
Radiologist	11	Dr. Naeem Ahmad Azad
USG	11	Dr. Naeem Ahmad Azad
X-Ray	4	Azeem Ahmad / M Awais
Laboratory Tests	17	Miss Bushra Naseem
Medicine	60	Al Mahmood Foundation
Total Beneficiaries		173



The organizers said a total of 64 women and 49 men were examined at the camp. Free medicines were also distributed to 60 patients.

Some patients were referred to the DHQ Teaching Hospital as they needed a thorough investigation and treatment.

Event Details

Free Medical Camp for Blood Pressure, Sugar, Cellulitis, influenza, and bacterial infections, including Clostridium difficile, a bacterium that causes diarrhoea and stomach issues checkup/consultancy, dental consultancy/Treatment, physiotherapist consultancy/Treatment, laboratory tests, radiology tests, treatment and medicine.



Direct Cost

The total expenses of free camping were approved by the competent authority of the AMF Executive Committee. The details of expenditures have been submitted to General Secretary & Finance Secretary.

Services	Doctor/Technician
Pamphlets	3000
Banners	600
Mask	800
Sanitizers	600
Stationary (Prescription pad, Report papers, Stamps)	1850
Medicine	8081
Dental Material	3100
Miscellaneous expenditures (on event days)	1600
Total	19631

Al Mahmood Foundation Services	Service Charges
Free Doctors Consultancy (98 Patients)	19600
Free Laboratory Tests (17 Patients)	13850
Free X-Ray (4 Patients)	1200
Free USG (11 Patients)	6600
Total	41250

Sahiwal Food Distribution

Al-Mahmood Foundation distributed free rations for the relief of the poor's, meaning that the organization will provide free rations for below-poverty-line families in Sahiwal and surrounding areas in Pakistan.

The organization has gone the extra mile by initiating the distribution of food bags listed below for every household, irrespective of income status. It is distributed through the ration shop by giving a ration token/card. Al-Mahmood Foundation allotted about Rs 14 million for this purpose. This scheme was implemented/started on 11th December 2020 & ending in February 2022.

Direct Cost

The total expenses of free camping were approved by the competent authority of the AMF Executive Committee. The details of expenditures have been submitted to General Secretary & Finance Secretary.



Project Data for Food Distribution in Sahiwal, Pakistan	
Starting Date	10th August 2021
Ending Date	10th February 2022
Funding Resource	Al-Mahmood Foundation
Funding Amount	Rs. 9182900 (£41,000)
Detailed Cost	Package 1 (2900 bags) Cost Rs. 4150 x 2150 = 8922500 Package 2 (Uniforms for poor students) 420 x 620 Cost Rs. 260400 Total Cost Rs. 9182900
Beneficiaries	The project target 2900 poor families
Location	The project was implemented in Sahiwal District
Cost Per Bag	Package 1 (Cost of per bagRs. 4150) Package 2 (Cost of per student Rs. 420)

Package 1 - Food Bags

Food Items	Quantity	Amount
Flour	20kg	1080
Chickpeas	5kg	725
Rice	7kg	546
Sugar	5kg	520
Ghee	4kg	1080
Tea	200kg	199
Sub Total		4150
Total 4150 x 2150		89922500

Package 2 - Student Uniforms

Students	Cost	Amount
620	420 per Student	260400
Total Amount		260400
Goal	To meet the need of poor families and students	

Project Data for Food Distribution in Sahiwal, Pakistan		
Starting Date	11th December 2020	
Ending Date	28th April 2021	
Funding Resource	Al-Mahmood Foundation	
Funding Amount	Rs. 4836220 (£23000)	
Detailed Cost	(See table below)	
Beneficiaries	The project target 600 poor families	
Location	The project was implemented in Sahiwal District	
Cost Per Bag	Package 1 (Cost of per bag Rs. 1500) Package 2 (Cost of per bag Rs. 2000)	

Flour	850 x 1848	1570800
Quilt	500 x 350	175000
Food	1225 x 1040	1274000
Uniform	500 x 896	448000
Cloth	300 x 2293	687900
Dowry Fund	5000 x 32	160000
Wordinn	200 x 1001	200200
Cooler	320 x 1001	320320
Total Cost RS		4836220

Qurbani Project Summary



Financial Summary

- Qurbani Execution: 10-12 Dhu al-Hijjah
- Project name: Qurbani 2021
- Budget: £975
- Approx. number of beneficiaries: 35 families
- Average family members: 05
- Approx. number of individuals benefited: 175
- Implemented by: Muslim Charity Helping the Needy
- Implementing Country: Pakistan.

Location	Goat	Rates	Cow Share	Rates	Total Amount
District Jhang, Pakistan			15	65	975
Total			975		

Project Description

Muslims celebrate the Eid-ul Adha by sacrificing halal animals including sheep, goats, cows, camels etc. during the Islamic month of Dhul Hijjah, the 12th in the Islamic calendar - in pursuit of the tradition (Sunnah) – of Prophet Ibrahim/Abraham (Alaih-es-Salam) once in every year. Islam emphasises the inclusion of poor and non-affording people in such celebrations. The ultimate objective of Qurbani is to invoke the spirit of self-sacrifice shown by Prophet Ibrahim (AS) and to submit oneself to the will of Allah.

The project was carried out under strict supervision by our representatives to ensure that the entire process was in accordance with the Shari'ah. A just and equitable distribution of Qurbani meat enhanced the trust and respect for AMF and its partner organizations while helping underprivileged households enjoy the happy moments of the auspicious occasion by providing them with enough Qurbani meat.

Qurbani Execution

The Qurbani/Udhiya took place at the community level and the meat was distributed in consultation with community leaders. The Delivery Team followed the local government guidelines for COVID-19 and we ensured to maintain social distancing wherever possible.

The whole process was monitored by Muslim Charity's ground team and partners. Before the distribution, the vulnerable people were identified and the animals were procured and kept with the community mobilizers for Udhiya. On the days of Eid, the sacrifice was monitored by the community mobilizers within their assigned areas.

Project Objective

To celebrate the auspicious day of Eid Ul Adha with our poverty-stricken brothers and sisters and alleviate their suffering through the distribution of Qurbani meat.

Beneficiaries

These were the neediest people in the locality, including orphans, widows, the elderly, the disabled and the ultra-poor, whom local representatives selected. Primarily the meat was distributed at the specified points. However, those who could not attend the gathering due to illness, disability or age-related factors; the meat was delivered to them at their doorsteps.

Outcome

The distribution of meat amongst the vulnerable people in our Muslim communities showed a tremendous effect. They were mostly neglected and rarely became part of the joy and pleasure of Eid Ul Adha. Qurbani also provided economic opportunities for the local community, especially for farmers, livestock cultivators, butchers and skin traders along with small manufacturers of animal skin products.



Collaboration with other charities

This year AMF has continued working with its existing partners in particular Muslim Charity , Golden Mosque and Rah-e Haq and would like to thank their continued support.

Local initiatives

AMF has remained active within the local Muslim community in Rochdale by providing educational support to local people and schools. AMF also provided continued support to a Soup kitchen for the Homeless in Rochdale.

Social impact

An important component of our vision and mission is to ensure that regardless of the size of our input, support or contribution, there is a tangible and positive impact on the social fabric of the recipient/partner community. The ability of our General Secretary to maintain personal links and continue providing support to the local organisation Rochdale Council of Mosques has helped towards keeping the Muslim community in harmony and cohesion.



**MUSLIM
CHARITY**



Objectives for 2022

- Improve AMF's ability to raise funds within UK and Pakistan.
- Set up a new Cardio Hospital in Sahiwal
- Continue to improve the current medical services provided by the Diagnostic Unit in Sahiwal, Pakistan.
- Continue to support and work with local partners.

Governing Document

Al Mahmood Foundation was set up in January 2003 and is registered as a charity with the Charities Commission of England and Wales. It also has a Pakistani office in Sahiwal registered with Punjab's provincial government.

Charitable objectives and activities

The Objectives of the charity are:

1. The relief of poverty, sickness, disability and distress; and
2. The promotion of basic education anywhere in the World in particular but not exclusively by aiding and supporting the provision of health care facilities in Sahiwal, Pakistan.

Appointment of Trustees

As set out in the Articles of Association, new Trustees are appointed by the existing members. Trustees are appointed for life or till they resign. The Executive committee membership is for three years, at the expiry of this period members be appointed for a further three years with no limit to the number of terms they can be appointed.

Area of Operation:

Area of Benefit: Worldwide (Charity operates inside and outside England and Wales)

Area of Operation:

National and Overseas

Europe – United Kingdom

Asia – Pakistan

Classification:

What Education/Training
Medical/Health/Sickness
Overseas aid/Famine relief
Accommodation/Housing

Who All age groups who are sick/poor/destitute

How Provides human resources (e.g. staff/volunteers)
Provides buildings/facilities/equipment
Provides services (e.g. education and health care)

Financial Review

The Statement of Financial Activities for the year is set out on the following page

Income Generation

Total funds raised in the year were £96692.30 and total charitable expenditure for the year was £121,920.00

Reserves

The charity currently has reserves. Its operating balance at year-end i.e. 31 December 2021 stood at £96,816.44

Trustees' responsibilities in relation to financial statements
The trustees are responsible for preparing the financial statements in accordance with applicable law and accepted accounting practices that pertain to the size of the organisation.

Tahir Mahmood
Chair



AL-MAHMOOD FOUNDATION

Together we can make a difference

**Registered charity in England
and Wales No. 1096835**

**Al Mahmood Foundation
Roche House
75-77 Drake Street
OL16 1SB**

Al-Mahmood Foundation

Statement of financial activities

For the year ended 31 December 2021

	Notes	Unrestricted funds £	2021 Total £	2020 Total £
Incoming resources				
Incoming resources from generating funds:				
Voluntary income	2	96,692	96,692	111,659
Total incoming resources		<u>96,692</u>	<u>96,692</u>	<u>111,659</u>
Resources expended				
Costs of generating funds:				
Fundraising trading:				
cost of goods sold and other costs	3	-	-	
Charitable activities	4	121,920	121,920	102,246
Total resources expended		<u>121,920</u>	<u>121,920</u>	<u>102,246</u>
 Total funds brought forward		 122,044	 122,044	 112,631
Total funds carried forward		<u>96,816</u>	<u>96,816</u>	<u>122,044</u>

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Al-Mahmood Foundation

Balance sheet as at 31 December 2021

	Notes	£	2021	£	£	2020	£
Current assets							
Cash at bank and in hand		96,816			122,044		
		<u>96,816</u>			<u>122,044</u>		
Net current assets			96,816			122,044	
			<u>96,816</u>			<u>122,044</u>	
Net assets			<u>96,816</u>			<u>122,044</u>	
			<u>96,816</u>			<u>122,044</u>	
Funds	6						
Unrestricted income funds			96,816			122,044	
			<u>96,816</u>			<u>122,044</u>	
Total funds			<u>96,816</u>			<u>122,044</u>	
			<u>96,816</u>			<u>122,044</u>	

The financial statements were approved by the trustees on and signed on its behalf by

Tahir Mahmood
Trustee

Al-Mahmood Foundation

Cash flow statement

for the year ended 31 December 2021

	Notes	2021 £	2020 £
Net incoming/(outgoing) resources for the year		(25,228)	9,413
Net cash inflow/(outflow) from operating activities		<u>(25,228)</u>	<u>9,413</u>
Increase/(Decrease) in cash in the year		<u>(25,228)</u>	<u>9,413</u>
Reconciliation of net cash flow to movement in net funds	8		
Increase/(Decrease) in cash in the year		(25,228)	9,413
Net funds at 1 January 2021		122,044	112,631
Net funds at 31 December 2021		<u>96,816</u>	<u>122,044</u>

Al-Mahmood Foundation

Notes to financial statements for the year ended 31 December 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

2. Voluntary income

	Unrestricted funds	2021 Total	2020 Total £
Donations	96,692	96,692	111,659
	<u>96,692</u>	<u>96,692</u>	<u>111,659</u>

Al-Mahmood Foundation

Notes to financial statements for the year ended 31 December 2021

3. Fundraising trading

	2021 Total £	2020 Total £
Fundraising events	-	-
	<u>-</u>	<u>-</u>

4. Costs of charitable activities - by fund type

	Unrestricted Funds £	2021 Total £	2020 Total £
Charitable activities	25,228	25,228	(9,413)
	<u>25,228</u>	<u>25,228</u>	<u>(9,413)</u>

5. Costs of charitable activities - by activity

	Activities undertaken directly £	Grant funding activities £	2021 Total £	2020 Total £
Charitable activities	175	-	25,228	(9,413)
	<u>175</u>	<u>-</u>	<u>25,228</u>	<u>(9,413)</u>

6. Analysis of net assets between funds

	Total funds £
Fund balances at 31 December 2020 as represented by:	<u> </u>

7. Unrestricted funds

	At 1 January 2021 £	Outgoing resources £	At 31 December 2021 £
General donations	122,044	(25,228)	96,816
	<u>122,044</u>	<u>(25,228)</u>	<u>96,816</u>

Al-Mahmood Foundation

Notes to financial statements for the year ended 31 December 2021

8. Analysis of changes in net funds

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	122,044	(25,228)	96,816
Net funds	<u>122,044</u>	<u>(25,228)</u>	<u>96,816</u>

Al-Mahmood Foundation

The following pages do not form part of the statutory accounts.

Al-Mahmood Foundation

Detailed statement of financial activities

For the year ended 31 December 2021

	£	2021	£	£	2020	£
Incoming resources						
Incoming resources from generating funds:						
<i>Voluntary income</i>						
Donations		96,692			111,659	
		<hr/>			<hr/>	
Total incoming resources from generating funds		96,692			111,659	
		<hr/>			<hr/>	
Total incoming resources		96,692			111,659	
		<hr/>			<hr/>	
Resources expended						
Costs of generating funds:						
Fundraising trading:						
cost of goods sold and other costs						
<i>Fundraising events</i>						
Events - Establishment - Rent	-	<hr/>		<hr/>		
		<hr/>			<hr/>	
Total fundraising trading						
cost of goods sold and other costs		-			-	
		<hr/>			<hr/>	
Total costs of generating funds		-			-	
		<hr/>			<hr/>	

Al-Mahmood Foundation

Detailed statement of financial activities

For the year ended 31 December 2021

	2021 £	2020 £
Charitable activities		
Charitable activities		
<i>Activities undertaken directly</i>		
Bank charges	175	296
	<hr/>	<hr/>
	175	296
<i>Grant funding activities</i>		
Donations	(96,692)	(111,659)
Printing	245	-
Qurbani	1,000	-
Orphanage project	1,000	1,000
Educational support	-	1,000
Kashmir	-	13,000
Homeless Project	-	950
Mayor's charity	-	-
Mosque Project	3,000	-
Zakat Project	86,000	83,000
Yemen	-	1,000
Hospital project	30,500	2,000
	<hr/>	<hr/>
Net incoming/(outgoing) resources for the year	(25,228)	9,413
	<hr/>	<hr/>

Al-Mahmood Foundation

Detailed statement of financial activities

For the year ended 31 December 2021