

Registered number
1096835

Al-Mahmood Foundation

Report and Accounts

31 December 2022

Al-Mahmood Foundation
Report and accounts
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**Al-Mahmood Foundation
Company Information**

Trustees

Tahir Mahmood
Athar Mahmood
Omarah Yasin
Mohammad Salim

Accountants

RMI Accountancy
128 Colne Road
Burnley
BB10 1DT

Bankers

Barclays Bank

Registered office

Clayton Street
Nelson
Lancashire
BB9 7RH

Charity registered number

1096835

Al-Mahmood Foundation
Statement of Financial Activities
for the year ended 31 December 2022

	2022 £	2021 £
Gross loss	(45,213)	(24,808)
Costs of charitable activities	(4,760)	(420)
Operating loss	<u>(49,973)</u>	<u>(25,228)</u>
Net incoming resources	<u>(49,973)</u>	<u>(25,228)</u>
	-	-
Net movement in funds	<u>(49,973)</u>	<u>(25,228)</u>
Total funds brought forward	<u>122,044</u>	<u>112,631</u>
Total funds carried forward	<u>46,844</u>	<u>122,044</u>

Al-Mahmood Foundation
Registered number:
Abridged Balance Sheet
as at 31 December 2022

1096835

	Notes	2022 £	2021 £
Current assets			
Cash at Barclays bank	46,844	96,816	
Net current assets		46,844	96,816
Net assets		46,844	96,816
Capital and reserves			
Unrestricted revenue accumulated funds		46,844	96,816
Total charity' funds		46,844	96,816

Tahir Mahmood
Trustee
Approved by the board on 6 October 2023

Al-Mahmood Foundation
Notes to the Abridged Accounts
for the year ended 31 December 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, and all other applicable accounting standards, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, (revised June 2008) (The SORP) adapted to meet the needs of unincorporated organisations. The accounts have been drawn up in accordance with the provisions of the Charities (Accounts and Reports) Regulations 2008 Acts, and include the results of the charity's operations which are described in the Trustees' Report, all of which are continuing.

Insofar as the SORP requires compliance with specific Financial Reporting Standards other than the FRSSE then the specific Financial Reporting Standards have been followed where their requirements differ from those of the FRSSE. the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Accounting convention

The financial statements are prepared, on a going concern basis, under the historical cost convention. The charity is entirely dependent on continuing grant aid and as a consequence the going concern basis is also dependent on the continuing grant aid. Incoming resources are accounted for on a receivable basis.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 50 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Deferred income

In accordance with the SORP grants received in advance and specified by the donor as relating to specific accounting periods or alternatively which are subject to conditions which are still to be met, and which are outside the control of the charity or where it is uncertain whether the conditions can or will be met, are deferred on an accruals basis to the period to which they relate. Such deferrals are shown in the notes to the accounts and the sums involved are shown

Recognition of liabilities

Al-Mahmood Foundation
Notes to the Abridged Accounts
for the year ended 31 December 2022

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

Unrealised and realised gains

Realised gains and losses are included in the accounts on the date at which a contractual obligation is entered into.

Unrealised gains and losses are computed by reference to the market value of the investments at the balance sheet date, compared to the brought forward cost or valuation, and gains and losses arising on similar categories of investments are netted off.

Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Al-Mahmood Foundation
Notes to the Abridged Accounts
for the year ended 31 December 2022

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees	2022 Number	2021 Number
Average number of persons employed by the company	<u>0</u>	<u>0</u>

3 Other information

Al-Mahmood Foundation is a register charity in England. Its registered office is:

75/77 Drake Street
Rochdale
OL16 1BJ

Al-Mahmood Foundation
Detailed profit and loss account
for the year ended 31 December 2022
This schedule does not form part of the statutory accounts

	2022 £	2021 £
Total incoming resources	178,222	96,692
Donation	(223,435)	(121,500)
Gross loss	<hr/> (45,213)	<hr/> (24,808)
Costs of charitable activities	(4,760)	(420)
Net loss	<hr/> (49,973)	<hr/> (25,228)
Gain on revaluation of investments	-	-
Net funds	<hr/> (49,973)	<hr/> (25,228)

Al-Mahmood Foundation
Detailed profit and loss account
for the year ended 31 December 2022
This schedule does not form part of the statutory accounts

	2022	2021
	£	£
Total incoming resources		
Total incoming resources	<u>178,222</u>	<u>96,692</u>
Donation		
Hospital/Health Project	40,745	30,500
Qurbanies-Food distribution	2,140	1,000
Mosque Project	3,000	3,000
Zakat Project	131,695	86,000
Water/education projects	8,000	-
Orphanage project	1,000	1,000
Pakistan flood relief	36,855	-
	<u>223,435</u>	<u>121,500</u>
Administrative expenses		
Travel and subsistence	4,535	-
	<u>4,535</u>	<u>-</u>
General administrative expenses:		
Stationery and printing	-	245
Bank charges	225	175
	<u>225</u>	<u>420</u>
	<u>4,760</u>	<u>420</u>

Al-Mahmood Foundation
Detailed balance sheet
as at 31 December 2022

This schedule does not form part of the statutory accounts

Report of the Trustees and Financial Statements for the year ended 31 December 2022





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 which is providing C.T. Scan facilities and also Ultra Sound, Digital X-ray, OPG and ECG facilities. The other services that are provided 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 £175,880.15 this year.
- Trauma unit: This continued to provide essential and immediate medical services to people in Sahiwal and its surrounding villages.
- A total of 1004 C.T. scans were carried out during the year of which were either free of charge or subsidized.
- Over 7,744 patients received treatment through the centre in 2022.
- Monitoring: The chair has continued to spend quite a considerable amount of time in Pakistan to ensure the facilities are provided to the people in need.

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

Al-Mahmood Foundation & Diagnostic Centre

Year End 2022 Diagnostic Dataset

Facility/Service	Total	Free
CT Scans	1004	53
Digital X-Ray	1897	226
Laboratory	257	136
USG	129	20
Reports	149	8
OPG	1037	27
ECG	82	10
Free Medicine	880	880
Physician	246	78
Dentist	328	14
Wheelchairs	70	70
Physiotherapist	207	14
Blood Pressure	81	81
Sugar	136	136
Treatment Support	217	217
Marriage Support	17	17
Study Support	2	2
Food Support	477	477
Free Medical Camps	173	173
Ramzan Rashan	570	570
Rashan	261	261
House Built Support	1	1

Relief Project

Gaza & Lebanon (Syrian Refugees)

Project:	Relief Project to Support Families in Need
Location:	Lebanon - Katermaya Camp Arsal Camp Gaza - Deir Al Balah Khan Younis
Deliverables:	Lebanon: Food Packs = 200 x £50 = £10,000 Family Vouchers = 100 x £100 = £10,000 Gaza: Household items = £10,000 Based on family needs assessments
Project Cost:	Lebanon - £20,000. Gaza - £0.

Gaza Crisis

Gaza Strip, is a Palestinian territory on the eastern coast of the Mediterranean Sea, Gaza strip is surrounded by walls and fences, with two gates to the outside world that are mostly closed. It is one of the highest population densities in the world, where around 2 million People (50% children and 75% refugees) live on a 365 km² narrow strip on the south east of the Mediterranean.

Project Plan

Due to high unemployment and poverty families are living under extreme conditions and it is observed, donors are mainly focusing on the need of food and water supplies, which is essential part for relief however their other needs are ignored therefore we have designed a project to support families basic household needs, e.g. need of bedding, kitchen items, general use items like fan, stove, fridge etc. Our partner on the ground under the supervision of Muslim Charity representative in GAZA conduct a detailed assessment and based on the family need donation items will be arranged and handed over to the family.

Relief Project Gaza & Lebanon (Syrian Refugees)

Gaza Crisis

Lebanon has the largest per capita population of Syrian refugees in the world. It is estimated country hosts 1.5 million Syrian refugees and they don't have the same rights and resources as Lebanese natives due to their legal status. Without formal citizenship, they have no social, political or economic liberties and refugees in Lebanon also have limited job and educational opportunities and endure poor living conditions, they live in informal tent settlements or in abandoned buildings. The huge refugee population also put a strain on the country's already unstable economy, infrastructure and social system.

The recent financial crisis in Lebanon during and post pandemic and the heavy cut in foreign Aid resulted in increase in poverty level amongst the refugees, who were already receiving less return on their daily labour work in the past.

Project Plan

We are planning to deliver monthly food packs to the Syrian refugees living in Katermya and Aarsal camp and to accommodate their clothing needs voucher will be handed over to the families. Families will be invited to the identified stores to purchase items based on their need against the voucher.



PAKISTAN FLOOD EMERGENCY

Torrential monsoon rains that began in mid-June 2022 have devastated much of the country, washing away bridges, houses, roads, livestock, and people. More than 1,718 people have died, and over 700,000 houses were completely destroyed. It is estimated that more than 33 million people are affected in some way. Your generous contribution helped us support flood-affected families by building 40 houses, providing 40 survival packs, and offering medical support during the flood. Families who lost their houses are either living in tents or surviving under damaged mud structures. This support ensures that 40 families are now living in a decent and secure environment with their family members.

Project:	Emergency Flood Relief
Location:	District Khairpur - Sindh - Pakistan
Deliverables:	40 houses for Flood Affected Families 40 Survival Kits Medical Camp

Survival Packs and Medical Camp

40 survival packs were distributed and one medical camp was set up for the flood affected families in Village: Haji Gulsher Jogi in the presence of Al Mahmood Foundation delegation from UK



House Construction

40 new houses were constructed for the families, those who had lost their houses in flood. Each house was designed to build with basic structure and consist one room-kitchen and toilet, however during the construction phase beneficiary families wished to improve the quality of their house structure by adding up high quality blocks which was not part of the budgeted cost however during the monitoring visit of Al Mahmood and MC team it was decided that the additional amount of PKR 12,000 for blocks will be reimburse to avoid any burden on beneficiary families.



Free Medical Camp

Al Mahmood Foundation organized Free Medical Health Checkup Camps at different areas under the administration control of The Chief Executive Office Health, Sahiwal on different dates of year 2021-2022. Free physical examination along with free Blood Sugar, free Blood Pressure and other tests were provided by the Al Mahmood Foundation & Diagnostic Centre. AMF also gave 100% free facility on remaining other diagnostic tests in their Diagnostic Centre.

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



Treatment Support

In District Sahiwal, Al Mahmood Foundation is providing treatment support to helping individuals with life-threatening illnesses. There is a dire need for health services for the poor patients in District Sahiwal.

The objective of treatment support program of Al Mahmood Foundation is to help and facilitate poor patient either by providing medicines, lab & radiology facilities, arrangement for operation, moral and psychological support etc.

This is a health safeguard for poor patients who cannot afford expenses for their treatment.

OUR AIM

The main aim of this project is to help and facilitate poor patients by:

- Providing free medicines
- Making arrangements for operations
- Providing moral and psychological support

ELIGIBILITY CRITERIA

- Poor, needy and destitute patients are eligible to avail the facilities of AMF support..
- Facilities
- Following services are provided to the destitute patients:
- Taking care of poor, needy and disable patients
- Provision of artificial limbs and other material
- Arrange medicines for poor and destitute patients
- Help in operation
- Help patients in getting appointment with the concern doctor.
- Liaisons with doctors as in the relation to problems of patients
- Counseling and guidance

PATIENT'S HELP

Main sources for patients' help are:

- Al Mahmood Foundation UK
- Zakat Fund
- Punjab Bait-ul-Mal
- Individual Donors



WHEEL CHAIRS

Al Mahmood Foundation is a registered charity with Voluntary Social Welfare & Punjab Charity Commission, which supports people with health care facilities, disabilities, education & other human welfare activities, enabling the people to realize their full potential through new opportunities, personal choice, and community involvement.



Since 2015, AMF, with the support of members and PBM, has overseen the distribution of more than 160 wheelchairs. We work to ensure that the gift of mobility is received by needy children, adults and elderly people throughout Sahiwal

The mission of the AMF is to contribute to improving the people's health and cultural condition of people with disabilities through the promotion of information, knowledge, skill and awareness. The team of the organization (Executive body of AMF) always active to work and contributes on a voluntary basis. Our main focus is to work for the betterment of people's health, attitudes towards persons with disabilities and enhance, promote access to their opportunities in all facets of life including the health sector. By achieving that, much secure and better living conditions for persons with disabilities can be made possible. People with disabilities are still finding it hard to accept their disability; as a result, they are not able to play a much constructive role in society.

MONTHLY RASHAN

In these hard times and rising costs, poor families suffer the most. Due to poverty they lack the funds to meet their day-to-day necessities of life i.e. food, clothing and education. In order to lessen their sufferings, AMF Monthly Ration took upon a decision to provide support for such indigent families.

AMF gives the utmost priority to ensure their provisions of food, clothing and education and provide these deserving families with AMF Monthly Ration. Also, mandatorily maintaining the respect for their self-esteem—which is never compromised under any circumstances or cost.

AMF has been transforming lives creating healthy productive individuals and communities. The very lives we touch are proof of our work and commitment. The monthly ration scheme gives support to the poor people, exclusively to the widows and divorced women.



RAMZAN FOOD DISTRIBUTION

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 the basic food items and products for hygiene. Our goal is to promote healthy lifestyle in addition to providing 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 consumables



S.NO	Items / Consumables	Units of Measure	Price / Unit PKR	Total Qty Required	Total Cost PKR
1	Rice	2KG	250 PKR	1	500
2	Sugar	2KG	105 PKR	1	210
3	Cooking Oil/Ghee	2KG	600 PKR	2	1200
4	Masoor Dal	500G	320 PKR	1	320
5	Tea	200G	330 PKR	1	330
6	Salt	1PKT	55 PKR	1	55
7	Basin	1KG	300 PKR	1	300
8	Jam e Shirin	1 Bottle	300 PKR	1	300
9	Vermicelli	1PKT	65 PKR	2	65
10	Chickpeas	1KG	360 PKR	1	360
11	Dates	1KG	500 PKR	1	550
					4190



Total Cost (400 X4050) = 1,620,000

Total Cost (150 X4190) = 628,500

Total Cost (50 X4190) = 209,500

Total Amount = 2,458,000

Cost Break-up – Per Rashan Bag Cost

- All items to be distributed in a Cotton Bags.
- Each Bag consists of Ramzan Food Items / Goods.
- Total # of Food Bags to be Distributed = 550.
- Total cost of making & printing 600 bags = PKR 42,600.



EDUCATION SUPPORT

Al Mahmood Foundation also provides education opportunities to the poor children. Most children are either orphans or bright children from ZAKAT (Charity) eligible families with desperate financial needs.

This support will cover education related necessities.

- Schoolbooks
- Uniforms and Shoes
- School Fees

The goal of this initiative is to engage whole community in education and development of their children.



NEBULIZERS DISTRIBUTION

Al Mahmood Foundation has provided free Nebulizers in Sahiwal Teaching Hospital, Sahiwal for the patients of Medical, Pead and Cardiac Units through Social Welfare.



WATER FILTRATION PLANTS



Unsafe drinking water can lead to several diseases such as diarrhea, typhoid, intestinal worms and hepatitis and a number of deaths occur within the province Punjab as a result of water-borne diseases.

Therefore, Al Mahmood Foundation is providing clean drinking water facility to the community of Sahiwal through installed RO Plants in Sahiwal Teaching Hospital last nine years and Goal Chakar Sahiwal last four years.

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.



Collaboration with other charities

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

Local initiatives

AMF has remained active within in 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 2022/23

- Improve AMF's ability to raise funds within UK and Pakistan.
- Set up of 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 setup in January 2003 and is registered as a charity with the Charities Commission of England and Wales. It also has Pakistani office in Sahiwal which is registered with the provincial government of Punjab.

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 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 £175880.15 and total charitable expenditure for the year was £223435.12

Reserves

The charity currently has reserves. It's operating balance at year end i.e. 31 December 2022 stood at £46843.60

The trustees are responsible for preparing the financial statements in accordance with applicable law and accepted accounting practice that pertain to ours size of 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**