

WAFARELIEF

England & Wales · Charity number 1101992

Details

Status Registered

Legal form Charitable company

Company number [04770051](#)

Registered 2004-02-10

Register [View on the Charity Commission register](#)

Contact

Address Wafa Relief
Studio 10
Longsight Business Park
Hamilton Road
Manchester
M13 0PD

Phone 01612242227

Email info@wafarelief.org.uk

Website www.wafarelief.org.uk

Activities

Objects: I) THE ADVANCEMENT OF EDUCATIONII) THE RELIEF OF POVERTY

Activities: Look after the poor and the needy.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** WORLDWIDE
- Djibouti
- Ghana
- Morocco
- Sierra Leone
- Somalia
- Tanzania
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£559,616	£562,821	£360,666	9
2024-05-31	£629,208	£477,550	£363,871	6
2023-05-31	£420,836	£596,349	-	-
2022-05-31	£310,296	£302,542	-	-
2021-05-31	£180,296	£108,127	-	-

Trustees

Name	Role	Appointed
Ibrahim Farag Mohamed Tarbah		2021-02-01
MOHAMED RUMASH		2013-06-20
Suhail Tahar		2022-03-27

WAFAL RELIEF

England & Wales - Charity number 1101992

Accounts

WAFI RELIEF

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

A Company limited by guarantee - Registration No. 4770051 (England)
REGISTERED CHARITY NO. 1101992

WAFR RELIEF

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DIRECTORS' REPORT

The directors (management committee members) present their Report and the Financial Statements for the Year Ended 31May 2025.

Status

The charity is a company limited by guarantee and is registered with the Charity Commission.

Company Registration No.	4770051
Charity Registration No.	1101992

Directors

The directors/trustees who held office during the year were as follows:

Dr Mohamed Rumash	Trustee
Ibrahim Tarbah	Trustee
Suhail Tahar	Trustee

Bankers

Barclays Bank Plc, Chorlton, Manchester, M21 9AL

Accountants

Zaheer & Co , Registered Auditors , 63 Kingsway , Burnage, Manchester, M19 2LL

objects

The main objects of the charity are :

- The advancement of education.
- The relief of poverty.
- Overseas aid and famine relief.

Principal Activities

The principal activity of the Company is to provide financial aid and food worldwide. During the year charity provided food and financial help to relieve the suffering of hungry and destitute in Africa. Money was also provided for the well project in Africa.

Organisational Structure

The company is an independent charity. The directors (management committee members) are responsible for the overall management and control of the charity.

Risks

The directors have taken steps to establish the risks to which the charity is exposed and have put systems in place to mitigate those risks.

Review of the Results

The directors consider that the results set out on pages 5 to 9 are satisfactory. They are of the opinion that the balance on the funds is sufficient to meet any future commitments under the terms of the funding .

Fixed Assets

The movement in fixed assets is set out in Note 10 to the Accounts.

Directors Responsibilities

Company law requires the Directors to prepare accounts for each financial year (or other accounting period) which give a true and fair view of the state of affairs of the Company and of its surplus or deficit for that year. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonably prudent;
- prepare accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report, the Directors have taken advantage of special exemptions applicable to small companies.

Signed on Behalf of the Board:

Director

Ibrahem Tarbah

----- 2026

We report on the accounts of the Wafa Relief , registered charity number 1101992 and company registration 4770051 for the accounts year ended 31 May 2025 set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is our 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 Act); and in accordance FRS 102 SORP
- to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT:

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes 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 we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

In connection with our examination, no matter has come to our attention;

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - . to keep accounting records in accordance with section 41 of the Act; and
 - . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Farroukh Zaheer (FCCA)
Zaheer & Company
Chartered Certified Accountants
63 Kingsway
Burnage
Manchester
M19 2LL
Date:

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 May 2025

	Notes	2025 £	2024 £
Income and Endowments	(2)	559,616	629,208
Expenditure		<u>(562,821)</u>	<u>(477,550)</u>
Net income (expenditure) for the period	(3)	(3,205)	151,658
<hr/>			
Net income (expenditure) before tax		(3,205)	151,658
Tax payable	(4)	-	-
Net income (expenditure) after tax		<u>(3,205)</u>	<u>151,658</u>
Total funds brought forward		363,871	212,213
<hr/>			
Total funds Carried Forward	(14)	<u><u>360,666</u></u>	<u><u>363,871</u></u>

RECONCILIATION OF STATUTORY INCOME AND EXPENDITURE ACCOUNT TO SOFA

Net Income (Expenditure) for the year After Taxation

Total Net Income for the year per SOFA - Page 6	(3,205)	151,658
Total Net Income as above	<u>(3,205)</u>	<u>151,658</u>

Retained Income Carried Forward

Total funds C/fwd per SOFA - Page 6	360,666	363,871
Retained Funds Carried Forward as above	<u>360,666</u>	<u>363,871</u>

The notes on pages 7 to 9 form part of these accounts.

BALANCE SHEET AS AT 31 MAY 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible Fixed Assets	(10)	1,795	2,153
CURRENT ASSETS			
	(11)	<u>361,377</u>	<u>364,030</u>
		361,377	364,030
LIABILITIES:			
Amounts falling due within one year	(12)	<u>2,506</u>	<u>2,312</u>
NET CURRENT ASSETS		358,871	361,718
NET ASSETS		<u><u>360,666</u></u>	<u><u>363,871</u></u>
ACCUMULATED FUNDS			
Unrestricted	(14)	360,666	363,871
Restricted		-	-
		<u><u>360,666</u></u>	<u><u>363,871</u></u>

The directors are satisfied that the company is entitled to exemption under section 477 of the companies Act 2006 and that no member have requested an audit pursuant to Section 467 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions applicable to small Companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved on behalf of the Board

) Trustee Ibrahim Tarbah

) Trustee Dr Mohamed Rumash

Date: 2026

The notes on pages 7 to 9 form part of these accounts.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MAY 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Year Ended 31.5.25 Total Funds £	Year Ended 31.5.24 Total Funds £
INCOME AND EXPENDITURE						
INCOME AND ENDOWMENTS	(2)					
Donations and Legacies						
General donations	(15)	353,727	-	-	353,727	420,790
Qurbani Funds		51,381	-	-	51,381	42,666
Ramadan Appeal		85,846	-	-	85,846	125,525
Livelihood and Education project		2,400	-	-	2,400	10,860
Safe water		27,176	-	-	27,176	29,367
Gift aid		39,086	-	-	39,086	-
TOTAL INCOME AND ENDOWMENTS		559,616	-	-	559,616	629,208
EXPENDITURE ON						
Expendiure on Charitable activities	(5)	526,561	-	-	526,561	470,515
Expenditure on raising funds	(6)	36,260	-	-	36,260	7,035
TOTAL EXPENDITURE	(8)	562,821	-	-	562,821	477,550
NET INCOME (EXPENDITURE)						
NET INCOME BEFORE TRANSFERS		(3,205)	-	-	(3,205)	151,658
Transfer Between Funds		-	-	-	-	-
NET INCOME (EXPENDITURE)						
NET INCOME FOR THE YEAR		(3,205)	-	-	(3,205)	151,658
Total Funds Brought Forward		363,871	-	-	363,871	212,213
TOTAL FUNDS CARRIED F/WD	(14)	360,666	-	-	360,666	363,871

The notes on pages 7 to 9 form part of these accounts.

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Accounting and Reporting by charities. The Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard for smaller entities published on 16 July 2014 (SORP 2015) and the charities Act 2011 and companies Act 2006.

Income

All income is reflected in the accounts when received.

Expenditure

All expenditure has been reflected in the Statement of Financial Activities on an accruals basis. Expenditure includes any VAT which can not be fully recovered and is reported as part of the Expenditure to which it relates.

Valuation, Capitalisation and Depreciation of Fixed Assets

Fixed assets are included in the accounts at net book value.

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Fixture and fittings	15 % on cost
Computer equipment	25 % on cost

Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full.

Reserves

The organisation aim to maintain sufficient reserves to cover three months running costs.

2 INCOME AND ENDOWMENTS

This represents donation receiveable for the provision of services to members. The company is a non-profit making.

3 NET INCOME (EXPENDITURE)

Net income (expenditure) is stated after charging:	2025	2024
	£	£
Depreciation- owned assets	358	436

4 TAX ON NET INCOME

	-	-
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5 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Feed The Poor	295,548	-	-	295,548	168,796
Orphans	23,084	-	-	23,084	35,452
Water project	47,182	-	-	47,182	72,431
Humanitarian aid- Libya appeal	-	-	-	-	5,095
Uk donations	41,735	-	-	41,735	51,269
Livelihood and Education project	13,956	-	-	13,956	813
Gaza appeal	5,000	-	-	5,000	-
Housing project	-	-	-	-	41,055
Support costs	100,057	-	-	100,057	95,604
	526,561	-	-	526,561	470,515

6 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024
Travel expenses	3650	-	-	3,650	2,039
Fund raising cost	2700	-	-	2,700	0
Printing and postage	488	-	-	488	1,421
Conference and support camp	15000	-	-	15,000	-
Advertising and sponsorship	14422	-	-	14,422	3,575
	36,260	-	-	36,260	7,035

7 Analysis of support costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Website & Computer maint.	358	-	-	358	362
Staff Salaries	81,100	-	-	81,100	62,653
Pension	2,505	-	-	2,505	1,885
Legal & professional fees	954	-	-	954	-
Rent ,electricity and rates	6,765	-	-	6,765	6,395
Telephone and internet	675	-	-	675	675
Printing and Postage	3,290	-	-	3,290	770
Bank Charges	1,221	-	-	1,221	962
Accountancy	2,259	-	-	2,259	2,331
Diversity sponsorship	-	-	-	-	15,000
Registration fees	-	-	-	-	50
Web design	50	-	-	50	3,350
Subscriptions	471	-	-	471	-
Consultancy fees	-	-	-	-	735
Sdy expenses	51	-	-	51	-
Depreciation	358	-	-	358	436
	100,057	-	-	100,057	95,604

9 DIRECTORS' (MANAGEMENT COMMITTEE) REMUNERATION AND EXPENSES

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

10 TANGIBLE FIXED ASSETS

	Computer equipment	Fixture and fittings	Total
		£	£
COST			
At 1 June 2024	4578	10,007	14,585
At 31 May 2025	<u>4,578</u>	<u>10,007</u>	<u>14,585</u>
DEPRECIATION			
At 1 June 2024	4,220	8,212	12,432
Charge for Year	89	269	358
At 31 May 2025	<u>4,309</u>	<u>8,481</u>	<u>12,790</u>
NET BOOK VALUE			
At 31 May 2025	<u>269</u>	<u>1,526</u>	<u>1,795</u>
At 31 May 2024	<u>358</u>	<u>1,795</u>	<u>2,153</u>

11 CURRENT ASSETS:

	2025 £	2024 £
Loan to other charities	4,000	4,000
Cash at Micro Scientific	0	20,000
Cash at bank and in hand-unrestricted	357,377	340,030
	<u>361,377</u>	<u>364,030</u>

12 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Paye due	305	186
Other creditors	251	176
Accruals and creditors	1,950	1,950
	<u>2,506</u>	<u>2,312</u>

13 COMPANY STATUS

The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £ 10 (£1 for unwaged individuals) in event of winding up.

14 RESERVES

	2025 £	2024 £
Balance brought forward	363,871	212,213
Add: surplus (deficit) for the year	(3,205)	151,658
Balance carried forward	<u>360,666</u>	<u>363,871</u>

15 GENERAL DONATIONS

	2025 £
Syria appeal	300
Sudan appeal	38,649
Gaza appeal	105,318
Orphans	44,830
Sadaqah	96,008
Aqiqah	2,615
Fitrana	13,494
The blessed tree & home profit on investment	1,888
Exchange rate difference	100
Libya appeal	671
	<u>49,854</u>
	<u>353,727</u>

WAFa RELIEF

England & Wales - Charity number 1101992

Accounts

WAFa RELIEF

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

A Company limited by guarantee - Registration No. 4770051 (England)
REGISTERED CHARITY NO. 1101992

WAFa RELIEF

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5	Balance Sheet
6 - 9	Notes to the Accounts

DIRECTORS' REPORT

1

The directors (management committee members) present their Report and the Financial Statements for the Year Ended 31May 2023.

Status

The charity is a company limited by guarantee and is registered with the Charity Commission.

Company Registration No.	4770051
Charity Registration No.	1101992

Directors

The directors/trustees who held office during the year were as follows:

Dr Mohamed Rumash	Trustee
Ibrahem Tarbah	Trustee
Suhail Tahar	Trustee

Bankers

Barclays Bank Plc, Chorlton, Manchester, M21 9AL

Accountants

Zaheer & Co , Registered Auditors , 63 Kingsway , Burnage, Manchester, M19 2LL

objects

The main objects of the charity are :

- The advancement of education.
- The relief of poverty.
- Overseas aid and famine relief.

Principal Activities

The principal activity of the Company is to provide financial aid and food worldwide. During the year charity provided food and financial help to relieve the suffering of hungry and destitute in Africa. Money was also provided for the well project in Africa.

Organisational Structure

The company is an independent charity. The directors (management committee members) are responsible for the overall management and control of the charity.

Risks

The directors have taken steps to establish the risks to which the charity is exposed and have put systems in place to mitigate those risks.

Review of the Results

The directors consider that the results set out on pages 5 to 9 are satisfactory. They are of the opinion that the balance on the funds is sufficient to meet any future commitments under the terms of the funding .

Fixed Assets

The movement in fixed assets is set out in Note 10 to the Accounts.

Directors Responsibilities

Company law requires the Directors to prepare accounts for each financial year (or other accounting period) which give a true and fair view of the state of affairs of the Company and of its surplus or deficit for that year. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonably prudent;
- prepare accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report, the Directors have taken advantage of special exemptions applicable to small companies.

Signed on Behalf of the Board:

Director

Ibrahim Tarbah

----- 2024

We report on the accounts of the Wafa Relief , registered charity number 1101992 and company registration 4770051 for the accounts year ended 31 May 2023 set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is our 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 Act); and in accordance FRS 102 SORP
- to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT:

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes 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 we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

In connection with our examination, no matter has come to our attention;

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - . to keep accounting records in accordance with section 41 of the Act; and
 - . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Farroukh Zaheer (FCCA)
Zaheer & Company
Chartered Certified Accountants
63 Kingsway
Burnage
Manchester
M19 2LL
Date:

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 May 2023

	Notes	2023 £	2022 £
Income and Endowments	(2)	420,836	310,296
Expenditure		<u>(596,349)</u>	<u>(302,542)</u>
Net income (expenditure) for the period	(3)	(175,513)	7,754
<hr/>			
Net income (expenditure) before tax		(175,513)	7,754
Tax payable	(4)	-	-
Net income (expenditure) after tax		<u>(175,513)</u>	<u>7,754</u>
Total funds brought forward		387,726	379,972
<hr/>			
Total funds Carried Forward	(14)	<u><u>212,213</u></u>	<u><u>387,726</u></u>

RECONCILIATION OF STATUTORY INCOME AND EXPENDITURE ACCOUNT TO SOFA

Net Income (Expenditure) for the year After Taxation

Total Net Income for the year per SOFA - Page 6	<u>(175,513)</u>	<u>7,754</u>
Total Net Income as above	<u><u>(175,513)</u></u>	<u><u>7,754</u></u>

Retained Income Carried Forward

Total funds C/fwd per SOFA - Page 6	<u>212,213</u>	<u>387,726</u>
Retained Funds Carried Forward as above	<u><u>212,213</u></u>	<u><u>387,726</u></u>

The notes on pages 7 to 9 form part of these accounts.

BALANCE SHEET AS AT 31 MAY 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	(10)	2,589	2,661
CURRENT ASSETS			
	(11)	<u>211,981</u>	<u>387,240</u>
		211,981	387,240
LIABILITIES:			
Amounts falling due within one year	(12)	<u>2,357</u>	<u>2,175</u>
NET CURRENT ASSETS		209,624	385,065
NET ASSETS		<u><u>212,213</u></u>	<u><u>387,726</u></u>
ACCUMULATED FUNDS			
Unrestricted	(14)	212,213	387,726
Restricted		-	-
		<u><u>212,213</u></u>	<u><u>387,726</u></u>

The directors are satisfied that the company is entitled to exemption under section 477 of the companies Act 2006 and that no member have requested an audit pursuant to Section 467 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions applicable to small Companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved on behalf of the Board

) Trustee Ibrahim Tarbah

) Trustee Dr Mohamed Rumash

Date: 2024

The notes on pages 7 to 9 form part of these accounts.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MAY 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Year Ended 31.5.23 Total Funds £	Year Ended 31.5.22 Total Funds £
INCOME AND EXPENDITURE						
INCOME AND ENDOWMENTS						
Donations and Legacies	(2)					
General donations	(15)	120,894	-	-	120,894	66,319
Qurbani Funds		21,517	-	-	21,517	11,381
Ramadan Appeal		89,438	-	-	89,438	136,396
Winter appeal		14,592	-	-	14,592	7,605
Livelihood and Education project		35,341	-	-	35,341	19,091
Development project		3,222	-	-	3,222	-
Safe water		55,502	-	-	55,502	53,685
Gift aid		80,330	-	-	80,330	15,819
TOTAL INCOME AND ENDOWMENTS		420,836	-	-	420,836	310,296
EXPENDITURE ON						
Expenditure on Charitable activities	(5)	586,841	-	-	586,841	287,054
Expenditure on raising funds	(6)	9,508	-	-	9,508	15,488
TOTAL EXPENDITURE	(8)	596,349	-	-	596,349	302,542
NET INCOME (EXPENDITURE)						
NET INCOME BEFORE TRANSFERS		(175,513)	-	-	(175,513)	7,754
Transfer Between Funds		-	-	-	-	-
NET INCOME (EXPENDITURE)		(175,513)	-	-	(175,513)	7,754
NET INCOME FOR THE YEAR		(175,513)	-	-	(175,513)	7,754
Total Funds Brought Forward		387,726	-	-	387,726	379,972
TOTAL FUNDS CARRIED F/WD	(14)	212,213	-	-	212,213	387,726

The notes on pages 7 to 9 form part of these accounts.

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Accounting and Reporting by charities. The Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard for smaller entities published on 16 July 2014 (SORP 2015) and the charities Act 2011 and companies Act 2006.

Income

All income is reflected in the accounts when received.

Expenditure

All expenditure has been reflected in the Statement of Financial Activities on an accruals basis. Expenditure includes any VAT which can not be fully recovered and is reported as part of the Expenditure to which it relates.

Valuation, Capitalisation and Depreciation of Fixed Assets

Fixed assets are included in the accounts at net book value.

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Fixture and fittings	15 % on cost
Computer equipment	25 % on cost

Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full.

Reserves

The organisation aim to maintain sufficient reserves to cover three months running costs.

2 INCOME AND ENDOWMENTS

This represents donation receiveable for the provision of services to members. The company is a non-profit making.

3 NET INCOME (EXPENDITURE)

	2023	2022
Net income (expenditure) is stated after charging:	£	£
Depreciation- owned assets	532	570

4 TAX ON NET INCOME

	-	-
--	---	---

5 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Feed The Poor	97,573	-	-	97,573	41,911
Orphans	32,264	-	-	32,264	67,592
Water project	94,240	-	-	94,240	78,785
Qurbani Funds	-	-	-	-	14,000
Winter appeal	-	-	-	-	4,962
Uk donations	139,246	-	-	139,246	9,228
Livelihood and Education project	138,754	-	-	138,754	18,501
Housing project	9,590	-	-	9,590	-
Support costs	75,174	-	-	75,174	52,075
	586,841	-	-	586,841	287,054

6 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022
Travel expenses	1504	-	-	1,504	2,416
Fund raising cost	1155	-	-	1,155	-
Admin expenses	-	-	-	-	618
Printing and postage	3249	-	-	3,249	4,299
Advertising and sponsorship	3600	-	-	3,600	8,155
	9,508	-	-	9,508	15,488

7 Analysis of support costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Website & Computer maint.	1,008	-	-	1,008	862
Staff Salaries	53,128	-	-	53,128	37,274
Pension	1,156	-	-	1,156	350
Eid party	5,479	-	-	5,479	-
Rent & electricity	6,363	-	-	6,363	7,303
Telephone and internet	1,265	-	-	1,265	765
Printing and Postage	584	-	-	584	1,226
Bank Charges	1,153	-	-	1,153	1,355
Accountancy	2,493	-	-	2,493	2,240
Registration fees	50	-	-	50	130
Food and subsist	336	-	-	336	-
Consultancy fees	1,627	-	-	1,627	-
Depreciation	532	-	-	532	570
	75,174	-	-	75,174	52,075

9 DIRECTORS' (MANAGEMENT COMMITTEE) REMUNERATION AND EXPENSES

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

10	TANGIBLE FIXED ASSETS	Computer equipment	Fixture and fittings £	Total £
	COST			
	At 1 June 2022	4578	9,547	14,125
	Addition		460	460
	At 31 May 2023	<u>4,578</u>	<u>10,007</u>	<u>14,585</u>
	DEPRECIATION			
	At 1 June 2022	3,942	7,522	11,464
	Charge for Year	159	373	532
	At 31 May 2023	<u>4,101</u>	<u>7,895</u>	<u>11,996</u>
	NET BOOK VALUE			
	At 31 May 2023	<u>477</u>	<u>2,112</u>	<u>2,589</u>
	At 31 May 2022	<u>636</u>	<u>2,025</u>	<u>2,661</u>
11	CURRENT ASSETS:		2023 £	2022 £
	Loan to other charities		4,000	4,000
	Other debtors & prepayments		-	290
	Cash at Micro Scientific		80,000	-
	Cash at bank and in hand-unrestricted		127,981	382,950
			<u>211,981</u>	<u>387,240</u>
12	LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023 £	2022 £
	Paye due		254	112
	Other creditors		153	-
	Accruals and creditors		1,950	2,063
			<u>2,357</u>	<u>2,175</u>
13	COMPANY STATUS			
	The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £ 10 (£1 for unwaged individuals) in event of winding up.			
14	RESERVES		2023 £	2022 £
	Balance brought forward		387,726	379,972
	Add: surplus (deficit) for the year		<u>(175,513)</u>	<u>7,754</u>
	Balance carried forward		<u>212,213</u>	<u>387,726</u>
15	GENERAL DONATIONS		2023 £	
	Syria appeal		4,139	
	Orphans		33,457	
	Sadaqah		74,319	
	Aqiqah		1,414	
	Fitrana		7,025	
	Eid gift		<u>540</u>	
			<u>120,894</u>	

WAFAL RELIEF

England & Wales - Charity number 1101992

Accounts

WAFAR RELIEF

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WAFAR RELIEF

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

A Company limited by guarantee - Registration No. 4770051 (England)
REGISTERED CHARITY NO. 1101992

WAFRA RELIEF

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DIRECTORS' REPORT

The directors (management committee members) present their Report and the Financial Statements for the Year Ended 31May 2023.

Status

The charity is a company limited by guarantee and is registered with the Charity Commission.

Company Registration No. 4770051
Charity Registration No. 1101992

Directors

The directors/trustees who held office during the year were as follows:

Dr Mohamed Rumash	Trustee
Ibrahem Tarbah	Trustee
Suhail Tahar	Trustee

Bankers

Barclays Bank Plc, Chorlton,Manchester, M21 9AL

Accountants

Zaheer & Co , Registered Auditors , 63 Kingsway , Burnage, Manchester,M19 2LL

objects

The main objects of the charity are :

- The advancement of education.
- The relief of poverty.
- Overseas aid and famine relief.

Principal Activities

The principal activity of the Company is to provide financial aid and food worldwide. During the year charity provided food and financial help to relieve the suffering of hungry and destitute in Africa. Money was also provided for the well project in Africa.

Organisational Structure

The company is an independent charity. The directors (management committee members) are responsible for the overall management and control of the charity.

Risks

The directors have taken steps to establish the risks to which the charity is exposed and have put systems in place to mitigate those risks.

Review of the Results

The directors consider that the results set out on pages 5 to 9 are satisfactory. They are of the opinion that the balance on the funds is sufficient to meet any future commitments under the terms of the funding .

Fixed Assets

The movement in fixed assets is set out in Note 10 to the Accounts.

Directors Responsibilities

Company law requires the Directors to prepare accounts for each financial year (or other accounting period) which give a true and fair view of the state of affairs of the Company and of its surplus or deficit for that year. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonably prudent;
- prepare accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report, the Directors have taken advantage of special exemptions applicable to small companies.

Signed on Behalf of the Board:

Director

Ibrahem Tarbah

----- 2024

We report on the accounts of the Wafa Relief, registered charity number 1101992 and company registration 4770051 for the accounts year ended 31 May 2023 set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is our 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 Act); and in accordance FRS 102 SORP
- to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT:

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes 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 we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

In connection with our examination, no matter has come to our attention;

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - . to keep accounting records in accordance with section 41 of the Act; and
 - . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr. Farroukh Zaheer (FCCA)
Zaheer & Company
Chartered Certified Accountants
63 Kingsway
Burnage
Manchester
M19 2LL
Date:

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 May 2023

	Notes	2023 £	2022 £
Income and Endowments	(2)	420,836	310,296
Expenditure		<u>(596,349)</u>	<u>(302,542)</u>
Net income (expenditure) for the period	(3)	<u>(175,513)</u>	<u>7,754</u>
Net income (expenditure) before tax		(175,513)	7,754
Tax payable	(4)	-	-
Net income (expenditure) after tax		<u>(175,513)</u>	<u>7,754</u>
Total funds brought forward		387,726	379,972
Total funds Carried Forward	(14)	<u><u>212,213</u></u>	<u><u>387,726</u></u>

RECONCILIATION OF STATUTORY INCOME AND EXPENDITURE ACCOUNT TO SOFA

Net Income (Expenditure) for the year After Taxation

Total Net Income for the year per SOFA - Page 6		(175,513)	7,754
Total Net Income as above		<u>(175,513)</u>	<u>7,754</u>

Retained Income Carried Forward

Total funds C/fwd per SOFA - Page 6		212,213	387,726
Retained Funds Carried Forward as above		<u>212,213</u>	<u>387,726</u>

The notes on pages 7 to 9 form part of these accounts.

BALANCE SHEET AS AT 31 MAY 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible Fixed Assets	(10)	2,589	2,661
CURRENT ASSETS			
	(11)	<u>211,981</u>	<u>387,240</u>
		211,981	387,240
LIABILITIES:			
Amounts falling due within one year	(12)	<u>2,357</u>	<u>2,175</u>
NET CURRENT ASSETS		209,624	385,065
NET ASSETS		<u>212,213</u>	<u>387,726</u>
ACCUMULATED FUNDS			
Unrestricted	(14)	212,213	387,726
Restricted		-	-
		<u>212,213</u>	<u>387,726</u>

The directors are satisfied that the company is entitled to exemption under section 477 of the companies Act 2006 and that no member have requested an audit pursuant to Section 467 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions applicable to small Companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved on behalf of the Board

) Trustee

Ibrahim Tarbah

) Trustee

Dr Mohamed Rumash

Date:

2024

The notes on pages 7 to 9 form part of these accounts.

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MAY 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Year Ended 31.5.23 Total Funds £	Year Ended 31.5.22 Total Funds £
INCOME AND EXPENDITURE						
INCOME AND ENDOWMENTS	(2)					
Donations and Legacies						
General donations	(15)	120,894	-	-	120,894	66,319
Qurbani Funds		21,517	-	-	21,517	11,381
Ramadan Appeal		89,438	-	-	89,438	136,396
Winter appeal		14,592	-	-	14,592	7,605
Livelihood and Education project		35,341	-	-	35,341	19,091
Development project		3,222	-	-	3,222	-
Safe water		55,502	-	-	55,502	53,685
Gift aid		80,330	-	-	80,330	15,819
TOTAL INCOME AND ENDOWMENTS		420,836	-	-	420,836	310,296
EXPENDITURE ON						
Expenditure on Charitable activities	(5)	586,841	-	-	586,841	287,054
Expenditure on raising funds	(6)	9,508	-	-	9,508	15,488
TOTAL EXPENDITURE	(8)	596,349	-	-	596,349	302,542
NET INCOME (EXPENDITURE)						
NET INCOME BEFORE TRANSFERS		(175,513)	-	-	(175,513)	7,754
Transfer Between Funds		-	-	-	-	-
NET INCOME (EXPENDITURE)						
NET INCOME FOR THE YEAR		(175,513)	-	-	(175,513)	7,754
Total Funds Brought Forward		387,726	-	-	387,726	379,972
TOTAL FUNDS CARRIED F/WD	(14)	212,213	-	-	212,213	387,726

The notes on pages 7 to 9 form part of these accounts.

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Accounting and Reporting by charities. The Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard for smaller entities published on 16 July 2014 (SORP 2015) and the charities Act 2011 and companies Act 2006.

Income

All income is reflected in the accounts when received.

Expenditure

All expenditure has been reflected in the Statement of Financial Activities on an accruals basis. Expenditure includes any VAT which can not be fully recovered and is reported as part of the Expenditure to which it relates.

Valuation, Capitalisation and Depreciation of Fixed Assets

Fixed assets are included in the accounts at net book value. Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Fixture and fittings	15 % on cost
Computer equipment	25 % on cost

Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full.

Reserves

The organisation aim to maintain sufficient reserves to cover three months running costs.

2 INCOME AND ENDOWMENTS

This represents donation receiveable for the provision of services to members. The company is a non-profit making.

3 NET INCOME (EXPENDITURE)

	2023	2022
	£	£
Net income (expenditure) is stated after charging:		
Depreciation- owned assets	532	570

4 TAX ON NET INCOME

-	-
---	---

5 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Feed The Poor	97,573	-	-	97,573	41,911
Orphans	32,264	-	-	32,264	67,592
Water project	94,240	-	-	94,240	78,785
Qurbani Funds	-	-	-	-	14,000
Winter appeal	-	-	-	-	4,962
Uk donations	139,246	-	-	139,246	9,228
Livelihood and Education project	138,754	-	-	138,754	18,501
Housing project	9,590	-	-	9,590	-
Support costs	75,174	-	-	75,174	52,075
	586,841	-	-	586,841	287,054

6 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Travel expenses	1504	-	-	1,504	2,416
Fund raising cost	1155	-	-	1,155	-
Admin expenses	-	-	-	-	618
Printing and postage	3249	-	-	3,249	4,299
Advertising and sponsorship	3600	-	-	3,600	8,155
	9,508	-	-	9,508	15,488

7 Analysis of support costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Website & Computer maint.	1,008	-	-	1,008	862
Staff Salaries	53,128	-	-	53,128	37,274
Pension	1,156	-	-	1,156	350
Eid party	5,479	-	-	5,479	-
Rent & electricity	6,363	-	-	6,363	7,303
Telephone and internet	1,265	-	-	1,265	765
Printing and Postage	584	-	-	584	1,226
Bank Charges	1,153	-	-	1,153	1,355
Accountancy	2,493	-	-	2,493	2,240
Registration fees	50	-	-	50	130
Food and subsist	336	-	-	336	-
Consultancy fees	1,627	-	-	1,627	-
Depreciation	532	-	-	532	570
	75,174	-	-	75,174	52,075

9 DIRECTORS' (MANAGEMENT COMMITTEE) REMUNERATION AND EXPENSES

No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

10	TANGIBLE FIXED ASSETS	Computer equipment	Fixture and fittings	Total
			£	£
	COST			
	At 1 June 2022	4578	9,547	14,125
	Addition		460	460
	At 31 May 2023	<u>4,578</u>	<u>10,007</u>	<u>14,585</u>
	DEPRECIATION			
	At 1 June 2022	3,942	7,522	11,464
	Charge for Year	159	373	532
	At 31 May 2023	<u>4,101</u>	<u>7,895</u>	<u>11,996</u>
	NET BOOK VALUE			
	At 31 May 2023	<u>477</u>	<u>2,112</u>	<u>2,589</u>
	At 31 May 2022	<u>636</u>	<u>2,025</u>	<u>2,661</u>
11	CURRENT ASSETS:		2023	2022
			£	£
	Loan to other charities		4,000	4,000
	Other debtors & prepayments		-	290
	Cash at Micro Scientific		80,000	-
	Cash at bank and in hand-unrestricted		127,981	382,950
			<u>211,981</u>	<u>387,240</u>
12	LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR		2023	2022
			£	£
	Paye due		254	112
	Other creditors		153	-
	Accruals and creditors		1,950	2,063
			<u>2,357</u>	<u>2,175</u>
13	COMPANY STATUS			
	The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £ 10 (£1 for unwaged individuals) in event of winding up.			
14	RESERVES		2023	2022
			£	£
	Balance brought forward		387,726	379,972
	Add: surplus (deficit) for the year		(175,513)	7,754
	Balance carried forward		<u>212,213</u>	<u>387,726</u>
15	GENERAL DONATIONS		2023	
			£	
	Syria appeal		4,139	
	Orphans		33,457	
	Sadaqah		74,319	
	Aqiqah		1,414	
	Fitrana		7,025	
	Eid gift		540	
			<u>120,894</u>	

WAFAL RELIEF

England & Wales - Charity number 1101992

Accounts

WAFa RELIEF

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

A Company limited by guarantee - Registration No. 4770051 (England)
REGISTERED CHARITY NO. 1101992

WAFA RELIEF

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DIRECTORS' REPORT

1

The directors (management committee members) present their Report and the Financial Statements for the Year Ended 31May 2022.

Status

The charity is a company limited by guarantee and is registered with the Charity Commission.

Company Registration No.	4770051
Charity Registration No.	1101992

Directors

The directors/trustees who held office during the year were as follows:

Dr Mohamed Rumash	Trustee
Ibrahim Tarbah	Trustee
Suhail Tahar	Trustee

Bankers

Barclays Bank Plc, Chorlton, Manchester, M21 9AL

Accountants

Zaheer & Co , Registered Auditors , 63 Kingsway , Burnage, Manchester, M19 2LL

objects

The main objects of the charity are :

- The advancement of education.
- The relief of poverty.
- Overseas aid and famine relief.

Principal Activities

The principal activity of the Company is to provide financial aid and food worldwide. During the year charity provided food and financial help to relieve the suffering of hungry and destitute in Africa. Money was also provided for the well project in Africa.

Organisational Structure

The company is an independent charity. The directors (management committee members) are responsible for the overall management and control of the charity.

Risks

The directors have taken steps to establish the risks to which the charity is exposed and have put systems in place to mitigate those risks.

Review of the Results

The directors consider that the results set out on pages 5 to 9 are satisfactory. They are of the opinion that the balance on the funds is sufficient to meet any future commitments under the terms of the funding .

Fixed Assets

The movement in fixed assets is set out in Note 10 to the Accounts.

Directors Responsibilities

Company law requires the Directors to prepare accounts for each financial year (or other accounting period) which give a true and fair view of the state of affairs of the Company and of its surplus or deficit for that year. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonably prudent;
- prepare accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report, the Directors have taken advantage of special exemptions applicable to small companies.

Signed on Behalf of the Board:



Director

Ibrahim Tarbah

221021 2023

We report on the accounts of the Wafa Relief , registered charity number 1101992 and company registration 4770051 for the accounts year ended 31 May 2022 set out on pages 4 to 9.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The charity's trustees are responsible for the preparation for the accounts. The charity's trustees consider that an audit is not required for this year (under section 43(2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is needed.

It is our 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 Act); and in accordance FRS 102 SORP
- to state whether particular matters have come to our attention.

BASIS OF INDEPENDENT EXAMINER'S REPORT:

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes 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 we do not express an audit opinion on the view given by the accounts.

INDEPENDENT EXAMINER'S STATEMENT:

In connection with our examination, no matter has come to our attention;

- (1) which gives us reasonable cause to believe that in any material respect the requirements
 - . to keep accounting records in accordance with section 41 of the Act; and
 - . to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met; or
- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr. Farroukh Zaheer (FCCA)

Zaheer & Company

Chartered Certified Accountants and Registered Auditors

63 Kingsway

Burnage

Manchester

M19 2LL

Date: 21/3/2023

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 May 2022

	Notes	2022 £	2021 £
Income and Endowments	(2)	310,296	180,296
Expenditure		<u>(302,542)</u>	<u>(108,127)</u>
Net income (expenditure) for the period	(3)	7,754	72,169
<hr/>			
Net income (expenditure) before tax		7,754	72,169
Tax payable	(4)	-	-
Net income (expenditure) after tax		<u>7,754</u>	<u>72,169</u>
Total funds brought forward		379,973	307,804
<hr/>			
Total funds Carried Forward	(14)	<u><u>387,727</u></u>	<u><u>379,973</u></u>

RECONCILIATION OF STATUTORY INCOME AND EXPENDITURE ACCOUNT TO SOFA

Net Income (Expenditure) for the year After Taxation

Total Net Income for the year per SOFA - Page 6	7,754	72,169
Total Net Income as above	<u>7,754</u>	<u>72,169</u>

Retained Income Carried Forward

Total funds C/fwd per SOFA - Page 6	387,727	379,973
Retained Funds Carried Forward as above	<u>387,727</u>	<u>379,973</u>

The notes on pages 7 to 9 form part of these accounts.

BALANCE SHEET AS AT 31 MAY 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible Fixed Assets	(10)	2,660	2,467
CURRENT ASSETS			
	(11)	<u>387,241</u>	<u>381,361</u>
		387,241	381,361
LIABILITIES:			
Amounts falling due within one year	(12)	<u>2,175</u>	<u>3,856</u>
NET CURRENT ASSETS		385,066	377,505
NET ASSETS		<u><u>387,726</u></u>	<u><u>379,972</u></u>
ACCUMULATED FUNDS			
Unrestricted	(14)	387,726	379,972
Restricted		-	-
		<u><u>387,726</u></u>	<u><u>379,972</u></u>

The directors are satisfied that the company is entitled to exemption under section 477 of the companies Act 2006 and that no member have requested an audit pursuant to Section 467 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions applicable to small Companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved on behalf of the Board



) Trustee

Ibrahim Tarbah

) Trustee

Dr Mohamed Rumash

Date: 22/02 / 2023

The notes on pages 7 to 9 form part of these accounts.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MAY 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Year Ended 31.5.22 Total Funds £	Year Ended 31.5.21 Total Funds £
INCOME AND EXPENDITURE						
INCOME AND ENDOWMENTS						
	(2)					
Donations and Legacies						
General donations	(15)	66,319	-	-	66,319	50,397
Qurbani Funds		11,381	-	-	11,381	3,672
Ramadan Appeal		136,396	-	-	136,396	56,081
Winter appeal		7,605	-	-	7,605	-
Livelihood and Education project		19,091	-	-	19,091	10,041
Safe water		53,685	-	-	53,685	45,385
Gift aid		15,819	-	-	15,819	14,720
TOTAL INCOME AND ENDOWMENTS		310,296	-	-	310,296	180,296
EXPENDITURE ON						
Expenditure on Charitable activities						
	(5)	287,054	-	-	287,054	101,535
Expenditure on raising funds	(6)	15,488	-	-	15,488	6,592
TOTAL EXPENDITURE	(8)	302,542	-	-	302,542	108,127
NET INCOME (EXPENDITURE)						
NET INCOME BEFORE TRANSFERS						
		7,754	-	-	7,754	72,169
Transfer Between Funds						
		-	-	-	-	-
NET INCOME (EXPENDITURE)						
NET INCOME FOR THE YEAR						
		7,754	-	-	7,754	72,169
Total Funds Brought Forward		379,973	-	-	379,973	307,804
TOTAL FUNDS CARRIED FWD	(14)	387,727	-	-	387,727	379,973

The notes on pages 7 to 9 form part of these accounts.

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Accounting and Reporting by charities. The Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard for smaller entities published on 16 July 2014 (SORP 2015) and the charities Act 2011 and companies Act 2006.

Income

All income is reflected in the accounts when received.

Expenditure

All expenditure has been reflected in the Statement of Financial Activities on an accruals basis. Expenditure includes any VAT which can not be fully recovered and is reported as part of the Expenditure to which it relates.

Valuation, Capitalisation and Depreciation of Fixed Assets

Fixed assets are included in the accounts at net book value.

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Fixture and fittings	15 % on cost
Computer equipment	25 % on cost

Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full.

Reserves

The organisation aim to maintain sufficient reserves to cover three months running costs.

2 INCOME AND ENDOWMENTS

This represents donation receiveable for the provision of services to members. The company is a non-profit making.

3 NET INCOME (EXPENDITURE)

	2022	2021
Net income (expenditure) is stated after charging:	£	£
Depreciation- owned assets	570	471

4 TAX ON NET INCOME

	-	-
--	---	---

5 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Feed The Poor	41,911	-	-	41,911	23,064
Orphans	67,592	-	-	67,592	3,300
Water project	78,785	-	-	78,785	17,218
Qurbani Funds	14,000	-	-	14,000	4,455
Winter appeal	4,962	-	-	4,962	-
Uk donations	9,228	-	-	9,228	4,125
Livelihood and Education project	18,501	-	-	18,501	12,230
Medical aid	-	-	-	-	1,368
Support costs	52,075	-	-	52,075	35,775
	<u>287,054</u>	<u>-</u>	<u>-</u>	<u>287,054</u>	<u>101,535</u>

6 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021
Travel expenses	2416	-	-	2,416	-
Fund raising cost	-	-	-	-	400
Admin expenses	618	-	-	618	1,464
Printing and postage	4299	-	-	4,299	1,728
Advertising and sponsorship	8155	-	-	8,155	3,000
	<u>15,488</u>	<u>-</u>	<u>-</u>	<u>15,488</u>	<u>6,592</u>

7 Analysis of support costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Website & Computer maint.	862	-	-	862	629
Staff Salaries	37,274	-	-	37,274	23,481
Pension	350	-	-	350	328
Rates	-	-	-	-	125
Rent & electricity	7,303	-	-	7,303	5,272
Telephone and internet	765	-	-	765	1,566
Printing and Postage	1,226	-	-	1,226	515
Bank Charges	1,355	-	-	1,355	1,116
Accountancy	2,241	-	-	2,241	2,201
Registration fees	130	-	-	130	-
Food and subsist	-	-	-	-	58
Company House	-	-	-	-	13
Depreciation	570	-	-	570	471
	<u>52,075</u>	<u>-</u>	<u>-</u>	<u>52,075</u>	<u>35,775</u>

- 9 DIRECTORS' (MANAGEMENT COMMITTEE) REMUNERATION AND EXPENSES**
No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

10	TANGIBLE FIXED ASSETS	Computer equipment	Fixture and fittings £	Total £
	COST			
	At 1 June 2021	3815	9,547	13,362
	Addition	763		763
	At 31 May 2022	<u>4,578</u>	<u>9,547</u>	<u>14,125</u>
	DEPRECIATION			
	At 1 June 2021	3,730	7,165	10,895
	Charge for Year	213	357	570
	At 31 May 2022	<u>3,943</u>	<u>7,522</u>	<u>11,465</u>
	NET BOOK VALUE			
	At 31 May 2022	<u>635</u>	<u>2,025</u>	<u>2,660</u>
	At 31 May 2021	<u>85</u>	<u>2,382</u>	<u>2,467</u>
11	CURRENT ASSETS:		2022 £	2021 £
	Loan to other charities		4,000	4,000
	Other debtors & prepayments		290	6
	Cash at bank and in hand-unrestricted		382,951	377,355
			<u>387,241</u>	<u>381,361</u>
12	LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR		2022 £	2021 £
	Paye due		112	-
	Accruals and creditors		2,063	3,856
			<u>2,175</u>	<u>3,856</u>
13	COMPANY STATUS			
	The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £ 10 (£1 for unwaged individuals) in event of winding up.			
14	RESERVES		2022 £	2021 £
	Balance brought forward		379,972	307,803
	Add: surplus (deficit) for the year		7,754	72,169
	Balance carried forward		<u>387,726</u>	<u>379,972</u>
15	GENERAL DONATIONS		2022 £	
	Syria appeal		300	
	Orphans		25,828	
	Sadaqah		24,207	
	Aqiqah		554	
	Fitrana		10,805	
	Exchange rate variation		4,625	
			<u>66,319</u>	

WAFa RELIEF

England & Wales - Charity number 1101992

Accounts

WAFa RELIEF

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

A Company limited by guarantee - Registration No. 4770051 (England)
REGISTERED CHARITY NO. 1101992

WAF A RELIEF

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1 - 2	Directors Report
3	Independent Examiner's Report
4	Statutory Income and Expenditure Account
5	Balance Sheet
6 - 9	Notes to the Accounts

DIRECTORS' REPORT

The directors (management committee members) present their Report and the Financial Statements for the Year Ended 31May 2021.

Status

The charity is a company limited by guarantee and is registered with the Charity Commission.

Company Registration No.	4770051
Charity Registration No.	1101992

Directors

The directors/trustees who held office during the year were as follows:

Saad Amer	Director
Dr Mohamed Rumash	Trustee
Ibrahim Tarbah	Trustee
Zeyad Aljroushi	Trustee

Bankers

Barclays Bank Plc, Chorlton, Manchester, M21 9AL

Accountants

Zaheer & Co , Registered Auditors , 63 Kingsway , Burnage, Manchester, M19 2LL

objects

The main objects of the charity are :

- The advancement of education.
- The relief of poverty.
- Overseas aid and famine relief.

Principal Activities

The principal activity of the Company is to provide financial aid and food worldwide. During the year charity provided food and financial help to relieve the suffering of hungry and destitute in Africa. Money was also provided for the well project in Africa.

Organisational Structure

The company is an independent charity. The directors (management committee members) are responsible for the overall management and control of the charity.

Risks

The directors have taken steps to establish the risks to which the charity is exposed and have put systems in place to mitigate those risks.

Review of the Results

The directors consider that the results set out on pages 5 to 9 are satisfactory. They are of the opinion that the balance on the funds is sufficient to meet any future commitments under the terms of the funding .

Fixed Assets

The movement in fixed assets is set out in Note 10 to the Accounts.

Directors Responsibilities

Company law requires the Directors to prepare accounts for each financial year (or other accounting period) which give a true and fair view of the state of affairs of the Company and of its surplus or deficit for that year. In preparing those financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonably prudent;
- prepare accounts on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In preparing the above report, the Directors have taken advantage of special exemptions applicable to small companies.

Signed on Behalf of the Board:



Director

Saad Amer

24 / 3 / 2022

INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 May 2021

	Notes	2021 £	2020 £
Income and Endowments	(2)	180,296	143,600
Expenditure		(108,127)	(129,434)
Net income (expenditure) for the period	(3)	<u>72,169</u>	<u>14,166</u>
<hr/>			
Net income (expenditure) before tax		72,169	14,166
Tax payable	(4)	-	-
Net income (expenditure) after tax		<u>72,169</u>	<u>14,166</u>
Total funds brought forward		307,804	293,638
Total funds Carried Forward	(14)	<u><u>379,973</u></u>	<u><u>307,804</u></u>

RECONCILIATION OF STATUTORY INCOME AND EXPENDITURE ACCOUNT TO SOFA

Net Income (Expenditure) for the year After Taxation

Total Net Income for the year per SOFA - Page 6	<u>72,169</u>	<u>14,166</u>
Total Net Income as above	<u><u>72,169</u></u>	<u><u>14,166</u></u>

Retained Income Carried Forward

Total funds C/fwd per SOFA - Page 6	<u>379,972</u>	<u>307,803</u>
Retained Funds Carried Forward as above	<u><u>379,972</u></u>	<u><u>307,803</u></u>

The notes on pages 7 to 9 form part of these accounts.

BALANCE SHEET AS AT 31 MAY 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible Fixed Assets	(10)	2,467	2,798
CURRENT ASSETS			
	(11)	<u>381,361</u>	<u>307,288</u>
		381,361	307,288
LIABILITIES:			
Amounts falling due within one year	(12)	<u>3,856</u>	<u>2,283</u>
NET CURRENT ASSETS		377,505	305,005
NET ASSETS		<u><u>379,972</u></u>	<u><u>307,803</u></u>
ACCUMULATED FUNDS			
Unrestricted	(14)	379,972	307,803
Restricted		-	-
		<u><u>379,972</u></u>	<u><u>307,803</u></u>

The directors are satisfied that the company is entitled to exemption under section 477 of the companies Act 2006 and that no member have requested an audit pursuant to Section 467 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of the accounts.

The accounts have been prepared in accordance with the provisions applicable to small Companies subject to the small companies regime and in accordance with FRS 102 SORP.

Approved on behalf of the Board

) Trustee

Ibrahim Tarbah

) Trustee

Dr Mohamed Rumash

Date: 24/03 2022

The notes on pages 7 to 9 form part of these accounts.

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD ENDED 31 MAY 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Year Ended 31.5.21 Total Funds £	Year Ended 31.5.20 Total Funds £
INCOME AND EXPENDITURE						
INCOME AND ENDOWMENTS						
	(2)					
Donations and Legacies						
General donations	(15)	50,397	-	-	50,397	31,374
Qurbani Funds		3,672	-	-	3,672	4,997
Ramadan Appeal		56,081	-	-	56,081	89,808
Well Project		-	-	-	-	362
Livelihood and Education project		10,041	-	-	10,041	-
Safe water		45,385	-	-	45,385	15,073
Family Hardship Fund		-	-	-	-	1,082
Gift aid		14,720	-	-	14,720	904
TOTAL INCOME AND ENDOWMENTS		180,296	-	-	180,296	143,600
EXPENDITURE ON						
Expenditure on Charitable activities	(5)	101,535	-	-	101,535	124,180
Expenditure on raising funds	(6)	6,592	-	-	6,592	5,254
TOTAL EXPENDITURE	(8)	108,127	-	-	108,127	129,434
NET INCOME (EXPENDITURE)						
NET INCOME BEFORE TRANSFERS						
		72,169	-	-	72,169	14,166
Transfer Between Funds						
		-	-	-	-	-
NET INCOME (EXPENDITURE)						
NET INCOME FOR THE YEAR						
		72,169	-	-	72,169	14,166
Total Funds Brought Forward		307,803	-	-	307,803	293,637
TOTAL FUNDS CARRIED F/WD	(14)	379,972	-	-	379,972	307,803

The notes on pages 7 to 9 form part of these accounts.

1 ACCOUNTING POLICIES

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) the Accounting and Reporting by charities. The Statement of Recommended practice applicable to charities preparing their accounts in accordance with the Financial Reporting standard for smaller entities published on 16 July 2014 (SORP 2015) and the charities Act 2011 and companies Act 2006.

Income

All income is reflected in the accounts when received.

Expenditure

All expenditure has been reflected in the Statement of Financial Activities on an accruals basis. Expenditure includes any VAT which can not be fully recovered and is reported as part of the Expenditure to which it relates.

Valuation, Capitalisation and Depreciation of Fixed Assets

Fixed assets are included in the accounts at net book value.

Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets over their estimated useful lives as follows:-

Fixture and fittings	15 % on cost
Computer equipment	25 % on cost

Taxation

The organisation is exempt from income tax by reason of its charitable status. Income tax suffered on investment income is reclaimed in full.

Reserves

The organisation aim to maintain sufficient reserves to cover three months running costs.

2 INCOME AND ENDOWMENTS

This represents donation receiveable for the provision of services to members. The company is a non-profit making.

3 NET INCOME (EXPENDITURE)

	2021	2020
	£	£
Net income (expenditure) is stated after charging:		
Depreciation- owned assets	471	520

4 TAX ON NET INCOME

	-	-
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5 Expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Feed The Poor	23,064	-	-	23,064	6,726
Orphans	3,300	-	-	3,300	48,157
Water project	17,218	-	-	17,218	27,237
Qurbani Funds	4,455	-	-	4,455	4,430
Libya appeal	-	-	-	-	900
Uk donations	4,125	-	-	4,125	2,567
Livelihood and Education project	12,230	-	-	12,230	460
Medical aid	1,368	-	-	1,368	-
Support costs	35,775	-	-	35,775	33,703
	7				
	101,535	-	-	101,535	124,180

6 Expenditure on raising funds

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020
Travel expenses	-	-	-	-	49
Fund raising cost	400	-	-	400	-
Admin expenses	1464	-	-	1,464	216
Printing and postage	1728	-	-	1,728	2,782
Advertising and sponsorship	3000	-	-	3,000	2,207
	6,592	-	-	6,592	5,254

7 Analysis of support costs

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Website & Computer maint.	629	-	-	629	70
Staff Salaries	23,481	-	-	23,481	22,273
Pension	328	-	-	328	293
Rates	125	-	-	125	260
Rent & electricity	5,272	-	-	5,272	4,789
Telephone and internet	1,566	-	-	1,566	1,505
Printing and Postage	515	-	-	515	461
Bank Charges	1,116	-	-	1,116	1,138
Accountancy	2,201	-	-	2,201	2,381
Food and subsist	58	-	-	58	-
Company House	13	-	-	13	13
Depreciation	471	-	-	471	520
	35,775	-	-	35,775	33,703

9 DIRECTORS' (MANAGEMENT COMMITTEE) REMUNERATION AND EXPENSES
No reimbursement of expenses has been made or is due to be made to any of the trustees in respect of the period.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2021 (cont...)

10 TANGIBLE FIXED ASSETS

	Computer equipment	Fixture and fittings	Total
	£	£	£
COST			
At 1 June 2020			
Addition	3815	9,407	13,222
	-	140	140
At 31 May 2021	<u>3,815</u>	<u>9,547</u>	<u>13,362</u>
DEPRECIATION			
At 1 June 2020			
Charge for Year	3,655	6,769	10,424
At 31 May 2021	<u>75</u>	<u>396</u>	<u>471</u>
	<u>3,730</u>	<u>7,165</u>	<u>10,895</u>
NET BOOK VALUE			
At 31 May 2021	<u>85</u>	<u>2,382</u>	<u>2,467</u>
At 31 May 2020	<u>160</u>	<u>2,638</u>	<u>2,798</u>

11 CURRENT ASSETS:

	2021 £	2020 £
Loan to other charities		
Other debtors & prepayments	4,000	4,000
Cash at bank and in hand-unrestricted	6	-
	<u>377,355</u>	<u>303,288</u>
	<u>381,361</u>	<u>307,288</u>

12 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Paye due		
Accruals and creditors	-	75
	<u>3,856</u>	<u>2,208</u>
	<u>3,856</u>	<u>2,283</u>

13 COMPANY STATUS

The company is limited by guarantee and has no share capital. All members have agreed to contribute a sum not exceeding £ 10 (£1 for unwaged individuals) in event of winding up.

14 RESERVES

	2021 £	2020 £
Balance brought forward		
Add: surplus (deficit) for the year	307,803	293,637
	<u>72,169</u>	<u>14,166</u>
Balance carried forward	<u>379,972</u>	<u>307,803</u>

15 GENERAL DONATIONS

	2021 £
Syria appeal	609
Orphans	20,479
Sadaqah	24,855
Libya appeal	950
Fitrana	<u>3,504</u>
	<u>50,397</u>