

COMPANY REGISTRATION NUMBER: 05551086
CHARITY REGISTRATION NUMBER: 1111539

The Bismillah Charity
Company Limited by Guarantee
Unaudited Financial Statements
30 September 2022

The Bismillah Charity

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 30 September 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 30 September 2022.

Reference and administrative details

Registered charity name	The Bismillah Charity
Charity registration number	1111539
Company registration number	05551086
Principal office	25A Westbourne Road Luton Bedfordshire LU4 8JD
Registered office	72 Cardigan Street Luton Bedfordshire LU1 1RR

The trustees

Mr Abdul Aziz Qazi
Mr Mehboob Khan
Mr Mohammed Rashid

Independent examiner	Durrani & Co 72 Cardigan Street Luton Bedfordshire LU1 1RR
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Structure, governance and management

The charity is managed by three trustees, one of whom serves as secretary. The trustees meet at regular interval to assess performance of the charity and plan for the future.

Objectives and activities

The charity was established to provide assistance to the victims of poverty and natural disasters in order to rehabilitate, provide shelter, medical help, education and moral support to victims.

The Bismillah Charity

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2022

Achievements and performance

The Bismillah charity has been working according to the aims and objectives as laid down in the charity's trust deed.

This year witnessed the devastation caused by climate change in the form of floods in Pakistan. Sadly, hundreds of thousands were displaced and hundreds of lives lost. The Bismillah Charity along with our partners abroad were able to provide emergency relief to hundreds of families that had been heavily impacted and lost everything in the south of Pakistan in Sindh province.

With regards to our ongoing regular work, The Bismillah charity continues to run The Mehria Academy and Computer School. Around 100 children are currently enrolled in the school.

The Water Project is doing well. The Bismillah charity continues to install water pumps in various poverty-stricken areas in Pakistan, the province of Sindh in particular.

The charity once again arranged yearly Qurbanis (religious sacrifice of animal) for the poor, we are pleased to report that a very large number of families benefited directly from the Qurbani Project.

The sponsor a Hafiz project continues, and several children are being sponsored in various institutes to learn the holy Quran, sponsorships also include daily meals and lodgings for some of the students.

We have also established the Ghousia Mehria Quran School in Kauntrila village, Punjab in rented accommodation. There are currently over forty students learning the holy Quran in full time classes. Annual graduation of students completing the Quran continues to take place.

Ramadhan food gift packs and Eid gift packs, along with Ration packs were given once again this year as part of the annual relief work for the poor, many poor people in these regions rely on daily wage however they have been unable to work due to rising costs of fuel and food.

Financial aid for sponsorship of Thalassaemia patients was provide to various hospitals as per previous years, hospitals are in various parts of Pakistan.

The Bismillah charity is registered as a division of Qazi foundation in Pakistan in accordance with charities and societies act of Pakistan.

Financial review

In the trustees opinion state of the charity is satisfactory and no major changes are expected in the foreseeable future.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The Bismillah Charity

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 30 September 2022

The trustees' annual report was approved on 3 February 2023 and signed on behalf of the board of trustees by:

X  X

Mr Mohammed Rashid
Trustee

The Bismillah Charity

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of The Bismillah Charity

Year ended 30 September 2022

I report to the trustees on my examination of the financial statements of The Bismillah Charity ('the charity') for the year ended 30 September 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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

Durrani & Co
Independent Examiner

72 Cardigan Street
Luton
Bedfordshire
LU1 1RR

The Bismillah Charity

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Statement of Financial Activities (including income and expenditure account)

Year ended 30 September 2022

		2022		2021
	Note	Unrestricted funds £	Total funds £	Total funds £
Income and endowments				
Donations and legacies	4	106,253	106,253	99,576
Total income		<u>106,253</u>	<u>106,253</u>	<u>99,576</u>
Expenditure				
Expenditure on charitable activities	5,6	92,330	92,330	61,220
Total expenditure		<u>92,330</u>	<u>92,330</u>	<u>61,220</u>
Net income and net movement in funds		<u>13,923</u>	<u>13,923</u>	<u>38,356</u>
Reconciliation of funds				
Total funds brought forward		164,270	164,270	125,914
Total funds carried forward		<u>178,193</u>	<u>178,193</u>	<u>164,270</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 7 to 12 form part of these financial statements.

The Bismillah Charity
Company Limited by Guarantee
Statement of Financial Position
30 September 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	10	204	255
Current assets			
Debtors	11	–	1,200
Cash at bank and in hand		178,644	163,470
		<u>178,644</u>	<u>164,670</u>
Creditors: amounts falling due within one year	12	<u>655</u>	<u>655</u>
Net current assets		<u>177,989</u>	<u>164,015</u>
Total assets less current liabilities		<u>178,193</u>	<u>164,270</u>
Net assets		<u>178,193</u>	<u>164,270</u>
Funds of the charity			
Unrestricted funds		<u>178,193</u>	<u>164,270</u>
Total charity funds	13	<u>178,193</u>	<u>164,270</u>

For the year ending 30 September 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 3 February 2023, and are signed on behalf of the board by:

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Mr Abdul Aziz Qazi
Trustee

The notes on pages 7 to 12 form part of these financial statements.

The Bismillah Charity

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 30 September 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 72 Cardigan Street, Luton, Bedfordshire, LU1 1RR.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Bismillah Charity

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Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The Bismillah Charity

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Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Donations				
Donations	96,485	96,485	87,995	87,995
Grants				
Grants receivable type 1	9,768	9,768	11,581	11,581
	<u>106,253</u>	<u>106,253</u>	<u>99,576</u>	<u>99,576</u>

The Bismillah Charity

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Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

5: Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Activity type 1	86,430	86,430	57,625	57,625
Support costs	5,900	5,900	3,595	3,595
	<u>92,330</u>	<u>92,330</u>	<u>61,220</u>	<u>61,220</u>

6. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2022	Total fund 2021
	£	£	£	£
Activity type 1	86,430	—	86,430	57,625
Governance costs	—	5,900	5,900	3,595
	<u>86,430</u>	<u>5,900</u>	<u>92,330</u>	<u>61,220</u>

7. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>51</u>	<u>63</u>

8. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>600</u>	<u>600</u>

9. Trustee remuneration and expenses

no remuneration or other benefits from employment with the charity or a related entity were received by the trustees; or

no trustee expenses have been incurred; or

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Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

10. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 October 2021 and 30 September 2022	2,074
Depreciation	
At 1 October 2021	1,819
Charge for the year	51
At 30 September 2022	1,870
Carrying amount	
At 30 September 2022	204
At 30 September 2021	255

11. Debtors

	2022 £	2021 £
Other debtors	—	1,200

12. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	655	655

13. Analysis of charitable funds

Unrestricted funds

	At 1 October 2021 £	Income £	Expenditure £	At 30 September 2022 £
General funds	164,270	106,253	(92,330)	178,193

	At 1 October 2020 £	Income £	Expenditure £	At 30 September 2021 £
General funds	125,914	99,576	(61,220)	164,270

The Bismillah Charity

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Notes to the Financial Statements *(continued)*

Year ended 30 September 2022

14. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2022
	£	£
Tangible fixed assets	204	204
Current assets	178,644	178,644
Creditors less than 1 year	(655)	(655)
Net assets	178,193	178,193

	Unrestricted Funds	Total Funds 2021
	£	£
Tangible fixed assets	255	255
Current assets	164,670	164,670
Creditors less than 1 year	(655)	(655)
Net assets	164,270	164,270

15. Related parties

There were no related party transactions during the period.

The Bismillah Charity

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Management Information

Year ended 30 September 2022

The following pages do not form part of the financial statements.

The Bismillah Charity

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 30 September 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	96,485	87,995
Grants receivable type 1	9,768	11,581
	<u>106,253</u>	<u>99,576</u>
Total income	<u>106,253</u>	<u>99,576</u>
Expenditure		
Expenditure on charitable activities		
Repairs and maintenance	694	—
Motor vehicle expenses	769	121
Legal and professional fees	655	655
Other office costs	2,735	1,511
Depreciation	51	64
Other interest payable and similar charges	996	1,244
Direct charitable activity 1 - UK	—	3,300
Direct charitable activity 1 – Foreign	80,120	50,325
Direct charitable activity 1 – Fundraising and events	6,310	4,000
	<u>92,330</u>	<u>61,220</u>
Total expenditure	<u>92,330</u>	<u>61,220</u>
Net income	<u>13,923</u>	<u>38,356</u>

The Bismillah Charity

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Notes to the Detailed Statement of Financial Activities

Year ended 30 September 2022

	2022 £	2021 £
Expenditure on charitable activities		
Activity type 1		
Activities undertaken directly		
Direct charitable activity 1 - UK	—	3,300
Direct charitable activity 1 - Foreign	80,120	50,325
Direct charitable activity 1 - Fundraising and events	6,310	4,000
	<u>86,430</u>	<u>57,625</u>
Governance costs		
Governance costs - repairs & maintenance	694	—
Governance costs - motor vehicle expenses	769	121
Governance costs - accountancy fees	655	600
Governance costs - bookkeeping and secretarial	—	55
Governance costs - printing, postage and advertising	2,735	1,511
Governance costs - depreciation	51	64
Governance costs - other finance costs	996	1,244
	<u>5,900</u>	<u>3,595</u>
Expenditure on charitable activities	<u>92,330</u>	<u>61,220</u>

