

REGISTERED COMPANY NUMBER: 06801980 (England and Wales)
REGISTERED CHARITY NUMBER: 1133281

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2023
for
LADY SUMAYYA HUMANITARIAN AID FOUNDATION

Brindleys Limited
2 Wheeleys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

LADY SUMAYYA HUMANITARIAN AID FOUNDATION

**Contents of the Financial Statements
for the Year Ended 31 March 2023**

| | Page |
|---|----------------|
| Report of the Trustees | 1 to 2 |
| Independent Examiner's Report | 3 |
| Statement of Financial Activities | 4 |
| Statement of Financial Position | 5 |
| Notes to the Financial Statements | 6 to 10 |
| Detailed Statement of Financial Activities | 11 |

LADY SUMAYYA HUMANITARIAN AID FOUNDATION

Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

ACHIEVEMENT AND PERFORMANCE

Full details of the charities performance is shown on page 5 of the accounts. In the opinion of the trustees, the charity has performed well in the year.

FINANCIAL REVIEW

During the year, the charity received donations of £289,175 (2022: £345,541) and paid out grants and donations totalling £224,551 (2022: £272,939). The surplus after charging overheads was £58,101 (2022: £62,738) and this is carried forward to the following year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06801980 (England and Wales)

Registered Charity number

1133281

Registered office

176 Lozells Road
Birmingham
West Midlands
B19 2SX

LADY SUMAYYA HUMANITARIAN AID FOUNDATION

**Report of the Trustees
for the Year Ended 31 March 2023**

Trustees

Mohamed Bashir Bharwani Financial Adviser And Bank Agent
Muslim Dharamshi Businessman
Muslim Khoja Dentist

Company Secretary

Riyazhusein Ladak

Independent Examiner

Sajjad Sumar
Brindleys Limited
2 Wheeleys Road
Edgbaston
Birmingham
West Midlands
B15 2LD

Approved by order of the board of trustees on 11 October 2023 and signed on its behalf by:



Mohamed Bashir Bharwani - Trustee

**Independent Examiner's Report to the Trustees of
Lady Sumayya Humanitarian Aid Foundation**

Independent examiner's report to the trustees of Lady Sumayya Humanitarian Aid Foundation ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts 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 your 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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 accounts 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.



Sajjad Sumar

Brindleys Limited
2 Wheelays Road
Edgbaston
Birmingham
West Midlands
B15 2LD

11 October 2023

LADY SUMAYYA HUMANITARIAN AID FOUNDATION

**Statement of Financial Activities
for the Year Ended 31 March 2023**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2023 Total funds £ | 2022 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | <u>289,031</u> | <u>144</u> | <u>289,175</u> | <u>345,541</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | 3 | | | | |
| Assistance to Needy | | 94,700 | - | 94,700 | 189,834 |
| Grants for Building Projects | | 38,841 | - | 38,841 | 28,499 |
| Medical Assistance | | 1,003 | - | 1,003 | 533 |
| Donations | | 88,528 | - | 88,528 | 54,073 |
| Organising event | | 1,479 | - | 1,479 | - |
| Other | | <u>6,523</u> | <u>-</u> | <u>6,523</u> | <u>9,864</u> |
| Total | | <u>231,074</u> | <u>-</u> | <u>231,074</u> | <u>282,803</u> |
| NET INCOME | | 57,957 | 144 | 58,101 | 62,738 |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>379,620</u> | <u>780</u> | <u>380,400</u> | <u>317,662</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>437,577</u> | <u>924</u> | <u>438,501</u> | <u>380,400</u> |

The notes form part of these financial statements

LADY SUMAYYA HUMANITARIAN AID FOUNDATION

Statement of Financial Position 31 March 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | 2023 Total funds £ | 2022 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Cash at bank | | 437,996 | 924 | 438,920 | 380,820 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 7 | (419) | - | (419) | (420) |
| NET CURRENT ASSETS | | <u>437,577</u> | <u>924</u> | <u>438,501</u> | <u>380,400</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>437,577</u> | <u>924</u> | <u>438,501</u> | <u>380,400</u> |
| NET ASSETS | | <u>437,577</u> | <u>924</u> | <u>438,501</u> | <u>380,400</u> |
| FUNDS | 8 | | | | |
| Unrestricted funds | | | | 437,577 | 379,620 |
| Restricted funds | | | | <u>924</u> | <u>780</u> |
| TOTAL FUNDS | | | | <u>438,501</u> | <u>380,400</u> |

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

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

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2023 and were signed on its behalf by:



Mohamed Bashir Bharwani - Trustee

The notes form part of these financial statements

LADY SUMAYYA HUMANITARIAN AID FOUNDATION

Notes to the Financial Statements for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND LEGACIES

| | 2023 | 2022 |
|-----------|----------------|----------------|
| | £ | £ |
| Donations | 257,077 | 316,718 |
| Gift aid | <u>32,098</u> | <u>28,823</u> |
| | <u>289,175</u> | <u>345,541</u> |

LADY SUMAYYA HUMANITARIAN AID FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

3. CHARITABLE ACTIVITIES COSTS

| | Direct Costs £ |
|------------------------------|-----------------------|
| Assistance to Needy | 94,700 |
| Grants for Building Projects | 38,841 |
| Medical Assistance | 1,003 |
| Donations | 88,528 |
| Organising event | <u>1,479</u> |
| | <u><u>224,551</u></u> |

4. SUPPORT COSTS

| | Finance £ | Governance costs £ | Totals £ |
|--------------------------|--------------|--------------------------|--------------|
| Other resources expended | <u>458</u> | <u>6,065</u> | <u>6,523</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|-----------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | <u>345,461</u> | <u>80</u> | <u>345,541</u> |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Assistance to Needy | 189,834 | - | 189,834 |
| Grants for Building Projects | 28,499 | - | 28,499 |
| Medical Assistance | 533 | - | 533 |
| Donations | 54,073 | - | 54,073 |
| Other | <u>9,864</u> | <u>-</u> | <u>9,864</u> |
| Total | <u>282,803</u> | <u>-</u> | <u>282,803</u> |
| NET INCOME | 62,658 | 80 | 62,738 |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 316,962 | 700 | 317,662 |

LADY SUMAYYA HUMANITARIAN AID FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|-----------------------|
| | _____ | _____ | _____ |
| TOTAL FUNDS CARRIED FORWARD | <u><u>379,620</u></u> | <u><u>780</u></u> | <u><u>380,400</u></u> |

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2023 | 2022 |
|------------------|-------------------|-------------------|
| | £ | £ |
| Accrued expenses | <u><u>419</u></u> | <u><u>420</u></u> |

8. MOVEMENT IN FUNDS

| | At 1.4.22 £ | Net movement in funds £ | At 31.3.23 £ |
|---------------------------|-----------------------|----------------------------------|-----------------------|
| Unrestricted funds | | | |
| Donations | 379,620 | 57,957 | 437,577 |
| Restricted funds | | | |
| Donations | 780 | 144 | 924 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u><u>380,400</u></u> | <u><u>58,101</u></u> | <u><u>438,501</u></u> |

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

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Donations | 289,031 | (231,074) | 57,957 |
| Restricted funds | | | |
| Donations | 144 | - | 144 |
| | _____ | _____ | _____ |
| TOTAL FUNDS | <u><u>289,175</u></u> | <u><u>(231,074)</u></u> | <u><u>58,101</u></u> |

LADY SUMAYYA HUMANITARIAN AID FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.22 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| Donations | 316,962 | 62,658 | 379,620 |
| Restricted funds | | | |
| Donations | 700 | 80 | 780 |
| TOTAL FUNDS | <u>317,662</u> | <u>62,738</u> | <u>380,400</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Donations | 345,461 | (282,803) | 62,658 |
| Restricted funds | | | |
| Donations | 80 | - | 80 |
| TOTAL FUNDS | <u>345,541</u> | <u>(282,803)</u> | <u>62,738</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.4.21 £ | Net movement in funds £ | At 31.3.23 £ |
|---------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| Donations | 316,962 | 120,615 | 437,577 |
| Restricted funds | | | |
| Donations | 700 | 224 | 924 |
| TOTAL FUNDS | <u>317,662</u> | <u>120,839</u> | <u>438,501</u> |

LADY SUMAYYA HUMANITARIAN AID FOUNDATION

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2023**

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| Donations | 634,492 | (513,877) | 120,615 |
| Restricted funds | | | |
| Donations | 224 | - | 224 |
| | <hr/> | <hr/> | <hr/> |
| TOTAL FUNDS | <u>634,716</u> | <u>(513,877)</u> | <u>120,839</u> |

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

LADY SUMAYYA HUMANITARIAN AID FOUNDATION

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2023**

| | 2023 £ | 2022 £ |
|---------------------------------|----------------------|----------------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 257,077 | 316,718 |
| Gift aid | <u>32,098</u> | <u>28,823</u> |
| | <u>289,175</u> | <u>345,541</u> |
| Total incoming resources | 289,175 | 345,541 |
| EXPENDITURE | | |
| Charitable activities | | |
| Donations | 88,528 | 54,073 |
| Assistance to Needy | 94,700 | 189,834 |
| Grants for Building Projects | 38,841 | 28,499 |
| Medical Assistance | 1,003 | 533 |
| Organising events | <u>1,479</u> | <u>-</u> |
| | 224,551 | 272,939 |
| Support costs | | |
| Finance | | |
| Bank charges | 458 | 503 |
| Governance costs | | |
| Sundries | 5,645 | 8,941 |
| Accountancy fees | <u>420</u> | <u>420</u> |
| | <u>6,065</u> | <u>9,361</u> |
| Total resources expended | 231,074 | 282,803 |
| Net income | <u>58,101</u> | <u>62,738</u> |

This page does not form part of the statutory financial statements