

**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 2024**

**for**

**LADY SUMAYYA HUMANITARIAN AID FOUNDATION**

**Brindleys Limited**  
**2 Wheellys Road**  
**Edgbaston**  
**Birmingham**  
**West Midlands**  
**B15 2LD**

# **LADY SUMAYYA HUMANITARIAN AID FOUNDATION**

## **Contents of the Financial Statements for the Year Ended 31 March 2024**

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

# **LADY SUMAYYA HUMANITARIAN AID FOUNDATION**

## **Report of the Trustees for the Year Ended 31 March 2024**

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 2024. 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 £251,259 (2023: £289,175) and paid out grants and donations totalling £193,645 (2023: £224,551). The surplus after charging overheads was £54,039 (2023: £58,101) 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

#### **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

**LADY SUMAYYA HUMANITARIAN AID FOUNDATION**

**Report of the Trustees  
for the Year Ended 31 March 2024**

Approved by order of the board of trustees on 20 September 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Mbharwani', with a horizontal line extending from the end.

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 2024.

**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 Wheleys Road  
Edgbaston  
Birmingham  
West Midlands  
B15 2LD

20 September 2024

# LADY SUMAYYA HUMANITARIAN AID FOUNDATION

## Statement of Financial Activities for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>251,259</u>	<u>-</u>	<u>251,259</u>	<u>289,175</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3				
Assistance to Needy		76,793	-	76,793	94,700
Grants for Building Projects		37,460	-	37,460	38,841
Medical Assistance		18,000	-	18,000	1,003
Donations		58,392	-	58,392	88,528
Organising event		3,000	-	3,000	1,479
Other		<u>3,575</u>	<u>-</u>	<u>3,575</u>	<u>6,523</u>
<b>Total</b>		<u>197,220</u>	<u>-</u>	<u>197,220</u>	<u>231,074</u>
<b>NET INCOME</b>		54,039	-	54,039	58,101
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>437,577</u>	<u>924</u>	<u>438,501</u>	<u>380,400</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>491,616</u>	<u>924</u>	<u>492,540</u>	<u>438,501</u>

The notes form part of these financial statements

# LADY SUMAYYA HUMANITARIAN AID FOUNDATION

## Statement of Financial Position 31 March 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		492,336	924	493,260	438,920
<b>CREDITORS</b>					
Amounts falling due within one year	7	(720)	-	(720)	(419)
<b>NET CURRENT ASSETS</b>		<u>491,616</u>	<u>924</u>	<u>492,540</u>	<u>438,501</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>491,616</u>	<u>924</u>	<u>492,540</u>	<u>438,501</u>
<b>NET ASSETS</b>		<u>491,616</u>	<u>924</u>	<u>492,540</u>	<u>438,501</u>
<b>FUNDS</b>	8				
Unrestricted funds				491,616	437,577
Restricted funds				<u>924</u>	<u>924</u>
<b>TOTAL FUNDS</b>				<u>492,540</u>	<u>438,501</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 20 September 2024 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 2024

### 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

	2024	2023
	£	£
Donations	251,259	257,077
Gift aid	-	32,098
	<u>251,259</u>	<u>289,175</u>



# LADY SUMAYYA HUMANITARIAN AID FOUNDATION

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 3. CHARITABLE ACTIVITIES COSTS

	Direct Costs £
Assistance to Needy	76,793
Grants for Building Projects	37,460
Medical Assistance	18,000
Donations	58,392
Organising event	<u>3,000</u>
	<u>193,645</u>

### 4. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Other resources expended	<u>332</u>	<u>3,243</u>	<u>3,575</u>

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

#### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

### 6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>289,031</u>	<u>144</u>	<u>289,175</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Assistance to Needy	94,700	-	94,700
Grants for Building Projects	38,841	-	38,841
Medical Assistance	1,003	-	1,003
Donations	88,528	-	88,528
Organising event	1,479	-	1,479
Other	<u>6,523</u>	<u>-</u>	<u>6,523</u>
<b>Total</b>	<u>231,074</u>	<u>-</u>	<u>231,074</u>
<b>NET INCOME</b>	57,957	144	58,101

**LADY SUMAYYA HUMANITARIAN AID FOUNDATION**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2024**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	379,620	780	380,400
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>437,577</u>	<u>924</u>	<u>438,501</u>

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024 £	2023 £
Accrued expenses	<u>720</u>	<u>419</u>

**8. MOVEMENT IN FUNDS**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
Donations	437,577	54,039	491,616
<b>Restricted funds</b>			
Donations	924	-	924
<b>TOTAL FUNDS</b>	<u>438,501</u>	<u>54,039</u>	<u>492,540</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Donations	251,259	(197,220)	54,039
<b>TOTAL FUNDS</b>	<u>251,259</u>	<u>(197,220)</u>	<u>54,039</u>

# LADY SUMAYYA HUMANITARIAN AID FOUNDATION

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 8. MOVEMENT IN FUNDS - continued

#### Comparatives for movement in funds

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

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

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

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
Donations	379,620	111,996	491,616
<b>Restricted funds</b>			
Donations	780	144	924
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>380,400</u>	<u>112,140</u>	<u>492,540</u>

# LADY SUMAYYA HUMANITARIAN AID FOUNDATION

## Notes to the Financial Statements - continued for the Year Ended 31 March 2024

### 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 £
<b>Unrestricted funds</b>			
Donations	540,290	(428,294)	111,996
<b>Restricted funds</b>			
Donations	144	-	144
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>540,434</u>	<u>(428,294)</u>	<u>112,140</u>

### 9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

# LADY SUMAYYA HUMANITARIAN AID FOUNDATION

## Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	251,259	257,077
Gift aid	-	32,098
	<u>251,259</u>	<u>289,175</u>
<b>Total incoming resources</b>	<b>251,259</b>	<b>289,175</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Donations	58,392	88,528
Assistance to Needy	76,793	94,700
Grants for Building Projects	37,460	38,841
Medical Assistance	18,000	1,003
Organising events	3,000	1,479
	<u>193,645</u>	<u>224,551</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	332	458
<b>Governance costs</b>		
Sundries	2,523	5,645
Accountancy fees	720	420
	<u>3,243</u>	<u>6,065</u>
<b>Total resources expended</b>	<b>197,220</b>	<b>231,074</b>
<b>Net income</b>	<b>54,039</b>	<b>58,101</b>

This page does not form part of the statutory financial statements