

ZOBIA NAZLEY MEMORIAL TRUST

England & Wales · Charity number 1137154

Details

Status Registered

Legal form Other

Registered 2010-07-29

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

Contact

Address 353 Upper Balsall Heath Road
Balsall Heath
Birmingham
West Midlands
B12 9DR

Phone 01216550229

Email info@zobiatrust.org

Website zobiatrust.org

Activities

Objects: TO FURTHER SUCH CHARITABLE PURPOSES AS THE MANAGEMENT COMMITTEE SEE FIT IN AZAD KASHMIR AND PAKISTAN (AND SUCH OTHER PLACES IN THE WORLD AS THEY SEE FIT) IN PARTICULAR BUT NOT EXCLUSIVELY BY:A THE RELIEF OF THOSE IN FINANCIAL NEED, HARDSHIP OR DISTRESSB THE ADVANCEMENT OF EDUCATIONC THE RELIEF OF THE SICK; ANDD THE PROMOTION OF GOOD HEALTH FOR THE PUBLIC BENEFITBY MAKING GRANTS, THROUGH EDUCATION AND EDUCATIONAL SUPPORT, BY ESTABLISHING AND PROVIDING THERAPEUTIC FACILITIES AND EDUCATIONAL PROGRAMMES, THROUGH VOCATIONAL TRAINING PROGRAMMES AND VOCATIONAL TRAINING CENTRES, GIVING PARAMEDICAL TRAINING AND OTHER SERVICES RELEVANT TO THE NEEDS OF THE DISPLACED, THE POOR, THE NEEDY AND THOSE DISABLED CHILDREN/PEOPLE AND THEIR FAMILIES IN NEED OF ASSISTANCE

Activities: To promote the relief and rehabilitation of physically and mentally disabled children/people in Pakistan To reach out to disabled persons and families and provide a range of relief. To enable/empower the persons with disability to live as independently and as fully as possibleTo provide social aid through the trust to poor families, widows, orphans, disabled children.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** AZAD KASHMIR AND PAKISTAN
- Pakistan
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£118,221	£33,853	-	-
2023-12-31	£72,030	£25,109	-	-
2022-12-31	£83,188	£22,884	-	-
2021-12-31	£69,985	£15,221	-	-
2020-12-31	£75,373	£29,281	-	-

Trustees

Name	Role	Appointed
MOHAMMAD IQBAL	Chair	
MOHAMMED SADDIQUE		
QAMAR-UL-HAQ QURESHI		

ZOBIA NAZLEY MEMORIAL TRUST

England & Wales - Charity number 1137154

Accounts

Charity number: 1137154

Zobia Nazley Memorial Trust
Trustees' report and financial statements
for the year ended 31 December 2024

Zobia Nazley Memorial Trust

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Zobia Nazley Memorial Trust

Legal and administrative information

Charity number	1137154
Business address	353 Upper Balsall Heath Road Balsall Heath Birmingham B12 9DR
Registered office	353 Upper Balsall Heath Road Balsall Heath Birmingham B12 9DR
Trustees	Mohammed Iqbal Qamar Haq Qureshi Mohammed Saddique
Secretary	Mohammed Saddique
Accountants	SF Chartered Certified Accountants Fairgate House 205 Kings Road Tyseley Birmingham B11 2AA

Zobia Nazley Memorial Trust

Report of the trustees for the year ended 31 December 2024

The trustees present their report and the financial statements for the year ended 31 December 2024. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Zobia Nazley Memorial Trust is an unincorporated charity. It was formed in November 2004 to help disabled children who live in Azad Kashmir and Pakistan. There are three trustees who govern the charity. Membership is open to anyone interested and who are able to contribute towards the objective.

Objectives and activities

The principal objectives for which the charity was formed are as under:

1. To promote the relief and rehabilitation of physically and mentally disabled children/people in Azad Kashmir and Pakistan by establishing and providing therapeutic facilities & educational programmes, vocational training programmes, vocational training centres, paramedical training and other services relevant to the needs of such disabled children/people and their families (including the manufacture and provision of aids and equipment).
2. To reach out to disabled persons and their families and provide a range of relief and care services. Such services may be provided through institutional care or in their homes in case the families and their disabled members are unable to access the services outside the house;
3. To enable and empower the persons with disability to live as independently and as fully as possible within and as close to the community to which they belong.
4. To provide social aid through the trust to poor families, widows, orphans, disabled children.
5. To assist and promote the cause of human welfare, in collaboration with similar organisations and foundations engaged in rehabilitation (and social welfare) of the people from backward and far-flung agencies of Azad Kashmir and refugees settled in remote areas of Pakistan

Achievements and performance

The charity has continued to help many disabled children and their families by providing them with school fees, books and meals.

Children at the schools have been supported with physiotherapy and rehabilitation services. The schools have regular "Parent/Teacher Meetings" where parents are shown the activities their children engage in throughout the school day.

The children celebrated Pakistan Day in March 2024 and enjoyed an Eid celebration where the school arranged Eid Stalls for children to purchase gifts for their families and themselves.

In July 2024, the school celebrated the success of three students completing their matriculation exams. They were able to complete these with the support and education provided to them through the ZNMT schools.

In October 2024, Zobia Nazley Memorial Trust facilitated the opening of the third school of Zobia Nazley Memorial Trust (AK) in Mirpur, clearly demonstrating the need for specialist schools in the community to be able to support and educate children with special needs.

In December 2024, the children from the school participated in a "World Day for Special Persons" by walking alongside many people through the streets of Mirpur.

Zobia Nazley Memorial Trust

Report of the trustees for the year ended 31 December 2024

Financial review

During the year, the charity received gross donations of £108,220 and expended £35,852 resulting in a surplus of £72,368 which is carried forward to next year.

There was a further income of £10,000 which was recalled from ZNMT AK, from a payment made to them in 2023.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

Mohammed Saddique
Secretary

Zobia Nazley Memorial Trust

Independent examiner's report to the trustees on the unaudited financial statements of Zobia Nazley Memorial Trust.

I report on the accounts of Zobia Nazley Memorial Trust for the year ended 31 December 2024 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper 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 Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Allah Ditta Alam
FCCA
Independent examiner
Office 008
123 Stratford Road
Solihull

B92 3ND

Zobia Nazley Memorial Trust

Statement of financial activities

For the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	59,672	48,548	108,220	72,030
Other incoming resources	3	10,000	-	10,000	-
Total incoming resources		<u>69,672</u>	<u>48,548</u>	<u>118,220</u>	<u>72,030</u>
Resources expended					
Donations		5,000	-	5,000	-
Transfer to Zobia Nazley Memorial Trust (AK)		11,000	16,500	27,500	22,150
Advertising costs		3,308	-	3,308	2,914
Research and development costs		45	-	45	45
Total resources expended		<u>19,353</u>	<u>16,500</u>	<u>35,853</u>	<u>25,109</u>
Total funds brought forward		<u>371,004</u>	<u>171,861</u>	<u>542,865</u>	<u>495,945</u>
Total funds carried forward		<u>421,323</u>	<u>203,909</u>	<u>625,232</u>	<u>542,866</u>

The notes on pages 7 to 9 form an integral part of these financial statements.

Zobia Nazley Memorial Trust

Balance sheet as at 31 December 2024

	Notes	£	2024	£	2023	£
Current assets						
Cash at bank and in hand		625,233		542,865		
		<u>625,233</u>		<u>542,865</u>		
Net current assets			<u>625,233</u>		<u>542,865</u>	
Net assets			<u>625,233</u>		<u>542,865</u>	
Funds	5					
Restricted income funds			203,909		171,861	
Unrestricted income funds			421,324		371,004	
Total funds			<u>625,233</u>		<u>542,865</u>	

The financial statements were approved by the trustees on and signed on its behalf by

Mohammed Iqbal
Trustee

The notes on pages 7 to 9 form an integral part of these financial statements.

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2024

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Donations	59,672	48,548	108,221	72,030
	<u>59,672</u>	<u>48,548</u>	<u>108,221</u>	<u>72,030</u>

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2024

3. Other incoming resources

	Unrestricted funds £	2024 Total £	2023 Total £
Zobia Nazley Memorial Trust AK	10,000	10,000	-
	<u>10,000</u>	<u>10,000</u>	<u>-</u>

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2024 Number	2023 Number
<u> </u>	<u> </u>

5. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2024 as represented by:			
Current assets	421,324	203,909	625,233
	<u>421,324</u>	<u>203,909</u>	<u>625,233</u>

6. Unrestricted funds

	At 1 Jan 2024 £	Incoming resources £	Outgoing resources £	At 31 Dec 2024 £
Unrestricted Fund	371,004	69,672	(19,352)	421,324
	<u>371,004</u>	<u>69,672</u>	<u>(19,352)</u>	<u>421,324</u>

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2024

7. Restricted funds	At 1 Jan 2024 £	Incoming resources £	Outgoing resources £	At 31 Dec 2024 £
Restricted Fund	<u>171,861</u>	<u>48,548</u>	<u>(16,500)</u>	<u>203,909</u>

Zobia Nazley Memorial Trust

The following pages do not form part of the statutory accounts.

Zobia Nazley Memorial Trust

Detailed statement of financial activities

For the year ended 31 December 2024

	2024		2023	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		108,221		72,030
		<u>108,221</u>		<u>72,030</u>
Total incoming resources from generating funds		<u>108,221</u>		<u>72,030</u>
Other incoming resources				
Other income type 2		10,000		-
		<u>10,000</u>		<u>-</u>
Total incoming resources		<u>118,221</u>		<u>72,030</u>
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
<i>Donations</i>				
Donations	5,000		-	
Transfer to Zobia Nazley Memorial Trust (A.K)	27,500		22,150	
Donations - Office - Advertising	3,008		2,600	
Donations - Telephone & Internet	300		314	
Donations - Bank charges	45		45	
		<u>35,853</u>		<u>25,109</u>
Total cost of generating voluntary income		<u>35,853</u>		<u>25,109</u>
Fundraising trading:				
cost of goods sold and other costs				
Total costs of generating funds		<u>35,853</u>		<u>25,109</u>

Zobia Nazley Memorial Trust

Detailed statement of financial activities

For the year ended 31 December 2024

	2024	2023
	£	£
Charitable activities		
Net incoming/(outgoing) resources for the year	<u>82,368</u>	<u>46,921</u>

ZOBIA NAZLEY MEMORIAL TRUST

England & Wales - Charity number 1137154

Accounts

Charity number: 1137154

Zobia Nazley Memorial Trust
Trustees' report and financial statements
for the year ended 31 December 2023

Zobia Nazley Memorial Trust

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Zobia Nazley Memorial Trust

Legal and administrative information

Charity number	1137154
Business address	353 Upper Balsall Heath Road Balsall Heath Birmingham B12 9DR
Registered office	353 Upper Balsall Heath Road Balsall Heath Birmingham B12 9DR
Trustees	Mohammed Iqbal Qamar Haq Qureshi Mohammed Saddique
Secretary	Mohammed Saddique
Accountants	SF Chartered Certified Accountants Fairgate House 205 Kings Road Tyseley Birmingham B11 2AA

Zobia Nazley Memorial Trust

Report of the trustees for the year ended 31 December 2023

The trustees present their report and the financial statements for the year ended 31 December 2023. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Zobia Nazley Memorial Trust is an unincorporated charity. It was formed in November 2004 to help disabled children who live in Azad Kahmir and Pakistan. There are three trustees who govern the charity. Membership is open to anyone interested and who are able to contribute towards the objective.

Objectives and activities

The principal objectives for which the charity was formed are as under:

1. To promote the relief and rehabilitation of physically and mentally disabled children/people in Azad Kashmir and Pakistan by establishing and providing therapeutic facilities & educational programmes, vocational training programmes, vocational training centres, paramedical training and other services relevant to the needs of such disabled children/people and their families (including the manufacture and provision of aids and equipment).
2. To reach out to disabled persons and their families and provide a range of relief and care services. Such services may be provided through institutional care or in their homes in case the families and their disabled members are unable to access the services outside the house;
3. To enable and empower the persons with disability to live as independently and as fully as possible within and as close to the community to which they belong.
4. To provide social aid through the trust to poor families, widows, orphans, disabled children.
5. To assist and promote the cause of human welfare, in collaboration with similar organisations and foundations engaged in rehabilitation (and social welfare) of the people from backward and far-flung agencies of Azad Kashmir and refugees settled in remote areas of Pakistan

Achievements and performance

The charity has continued to help many disabled children and their families by providing them with school fees, books and meals. In March 2023, athletes from Zobia School Mirpur participated in a Unified Sports Day event at Beaconhouse School System.

In June 2023, a student from Zobia Nazely School participated in the Special Olympics World Games in Berlin, Germany.

Financial review

During the year, the charity received gross donations of £72,029.54 and expended £25,109.39 resulting in a surplus of £46,921 which is carried forward to next year.

Zobia Nazley Memorial Trust

Report of the trustees for the year ended 31 December 2023

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

Mohammed Saddique
Secretary

Zobia Nazley Memorial Trust

Independent examiner's report to the trustees on the unaudited financial statements of Zobia Nazley Memorial Trust.

I report on the accounts of Zobia Nazley Memorial Trust for the year ended 31 December 2023 set out on pages 2 to 8.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper 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 Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Allah Ditta Alam
FCCA
Independent examiner
Office 008
123 Stratford Road
Solihull

B92 3ND

Zobia Nazley Memorial Trust

Statement of financial activities

For the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	26,363	45,667	72,030	83,188
Total incoming resources		<u>26,363</u>	<u>45,667</u>	<u>72,030</u>	<u>83,188</u>
Resources expended					
Donations		-	-	-	10,000
Transfer to Zobia Nazley Memorial Trust (AK)		8,860	13,290	22,150	11,000
Advertising costs		2,914	-	2,914	1,824
Research and development costs		45	-	45	60
Total resources expended		<u>11,819</u>	<u>13,290</u>	<u>25,109</u>	<u>22,884</u>
Total funds brought forward		<u>356,460</u>	<u>139,485</u>	<u>495,945</u>	<u>435,641</u>
Total funds carried forward		<u>371,004</u>	<u>171,862</u>	<u>542,866</u>	<u>495,945</u>

The notes on pages 7 to 8 form an integral part of these financial statements.

Zobia Nazley Memorial Trust

Balance sheet as at 31 December 2023

	Notes	£	2023 £	£	2022 £
Current assets					
Cash at bank and in hand		542,865		495,945	
		<u>542,865</u>		<u>495,945</u>	
Net current assets			<u>542,865</u>		<u>495,945</u>
Net assets			<u>542,865</u>		<u>495,945</u>
Funds					
	4				
Restricted income funds			171,861		139,485
Unrestricted income funds			<u>371,004</u>		<u>356,460</u>
Total funds			<u>542,865</u>		<u>495,945</u>

The financial statements were approved by the trustees on and signed on its behalf by

Mohammed Iqbal
Trustee

The notes on pages 7 to 8 form an integral part of these financial statements.

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2023

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Donations	26,363	45,667	72,030	83,188
	<u>26,363</u>	<u>45,667</u>	<u>72,030</u>	<u>83,188</u>

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2023

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2023	2022
	Number	Number
	<u> </u>	<u> </u>

4. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2023 as represented by:			
Current assets	371,004	171,861	542,865
	<u>371,004</u>	<u>171,861</u>	<u>542,865</u>

5. Unrestricted funds

	At 1 Jan 2023 £	Incoming resources £	Outgoing resources £	At 31 Dec 2023 £
Unrestricted Fund	356,460	26,363	(11,819)	371,004
	<u>356,460</u>	<u>26,363</u>	<u>(11,819)</u>	<u>371,004</u>

6. Restricted funds

	At 1 Jan 2023 £	Incoming resources £	Outgoing resources £	At 31 Dec 2023 £
Restricted Fund	139,485	45,666	(13,290)	171,861
	<u>139,485</u>	<u>45,666</u>	<u>(13,290)</u>	<u>171,861</u>

Zobia Nazley Memorial Trust

The following pages do not form part of the statutory accounts.

Zobia Nazley Memorial Trust

Detailed statement of financial activities

For the year ended 31 December 2023

	2023		2022	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		72,030		83,188
		<u>72,030</u>		<u>83,188</u>
Total incoming resources from generating funds		<u>72,030</u>		<u>83,188</u>
Total incoming resources		<u><u>72,030</u></u>		<u><u>83,188</u></u>
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
<i>Donations</i>				
Donations	-		10,000	
Transfer to Zobia Nazley Memorial Trust (A.K)	22,150		11,000	
Donations - Office - Advertising	2,600		1,265	
Donations - Telephone & Internet	314		559	
Donations - Bank charges	45		60	
	<u>25,109</u>		<u>22,884</u>	
Total cost of generating voluntary income		<u>25,109</u>		<u>22,884</u>
Fundraising trading:				
cost of goods sold and other costs				
Total costs of generating funds		<u><u>25,109</u></u>		<u><u>22,884</u></u>

Zobia Nazley Memorial Trust

Detailed statement of financial activities

For the year ended 31 December 2023

	2023	2022
	£	£
Charitable activities		
Net incoming/(outgoing) resources for the year	<u>46,921</u>	<u>60,304</u>

ZOBIA NAZLEY MEMORIAL TRUST

England & Wales - Charity number 1137154

Accounts

Charity number: 1137154

Zobia Nazley Memorial Trust
Trustees' report and financial statements
for the year ended 31 December 2022

Zobia Nazley Memorial Trust

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Zobia Nazley Memorial Trust

Legal and administrative information

Charity number	1137154
Business address	353 Upper Balsall Heath Road Balsall Heath Birmingham B12 9DR
Registered office	353 Upper Balsall Heath Road Balsall Heath Birmingham B12 9DR
Trustees	Mohammed Iqbal Qamar Haq Qureshi Mohammed Saddique
Secretary	Mohammed Saddique
Accountants	SF Chartered Certified Accountants Fairgate House 205 Kings Road Tyseley Birmingham B11 2AA

Zobia Nazley Memorial Trust

Report of the trustees for the year ended 31 December 2022

The trustees present their report and the financial statements for the year ended 31 December 2022. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Zobia Nazley Memorial Trust is an unincorporated charity. It was formed in November 2004 to help disabled children who live in Azad Kashmir and Pakistan. There are three trustees who govern the charity. Membership is open to anyone interested and who are able to contribute towards the objective.

Objectives and activities

The principal objectives for which the charity was formed are as under:

1. To promote the relief and rehabilitation of physically and mentally disabled children/people in Azad Kashmir and Pakistan by establishing and providing therapeutic facilities & educational programmes, vocational training programmes, vocational training centres, paramedical training and other services relevant to the needs of such disabled children/people and their families (including the manufacture and provision of aids and equipment).
2. To reach out to disabled persons and their families and provide a range of relief and care services. Such services may be provided through institutional care or in their homes in case the families and their disabled members are unable to access the services outside the house;
3. To enable and empower the persons with disability to live as independently and as fully as possible within and as close to the community to which they belong.
4. To provide social aid through the trust to poor families, widows, orphans, disabled children.
5. To assist and promote the cause of human welfare, in collaboration with similar organisations and foundations engaged in rehabilitation (and social welfare) of the people from backward and far-flung agencies of Azad Kashmir and refugees settled in remote areas of Pakistan

Achievements and performance

The charity has continued to help many disabled children and their families by providing them with school fees, books and meals. In May 2022, students from Zobia School for Special Children Mirpur participated in the National Games 2022 (athletics). In December 2022, students from Zobia School were also able to participate in sports activities arranged by Special Olympics Pakistan.

The organisation also raised funds for those affected by the floods in Pakistan. The staff from Zobia School were on hand to distribute relief goods.

Financial review

During the year, the charity received gross donations of £83,187.74 and expended £22,884.39 resulting in a surplus of £60,303.35 which is carried forward to next year.

Zobia Nazley Memorial Trust

Report of the trustees for the year ended 31 December 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

Mohammed Saddique
Secretary

Zobia Nazley Memorial Trust

Independent examiner's report to the trustees on the unaudited financial statements of Zobia Nazley Memorial Trust.

I report on the accounts of Zobia Nazley Memorial Trust for the year ended 31 December 2022 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper 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 Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Allah Ditta Alam
FCCA
Independent examiner
Office 008
123 Stratford Road
Solihull

B92 3ND

Zobia Nazley Memorial Trust

Statement of financial activities

For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	61,294	21,894	83,188	64,913
Incoming resources from charitable activities	3	-	-	-	5,072
Total incoming resources		<u>61,294</u>	<u>21,894</u>	<u>83,188</u>	<u>69,985</u>
Resources expended					
Donations		10,000	-	10,000	-
Transfer to Zobia Nazley Memorial Trust (AK)		6,600	4,400	11,000	15,000
Advertising costs		1,824	-	1,824	206
Research and development costs		60	-	60	15
Total resources expended		<u>18,484</u>	<u>4,400</u>	<u>22,884</u>	<u>15,221</u>
Total funds brought forward		<u>313,650</u>	<u>121,991</u>	<u>435,641</u>	<u>380,878</u>
Total funds carried forward		<u>356,460</u>	<u>139,485</u>	<u>495,945</u>	<u>435,642</u>

The notes on pages 7 to 9 form an integral part of these financial statements.

Zobia Nazley Memorial Trust

Balance sheet as at 31 December 2022

	Notes	£	2022	£	2021	£
Current assets						
Cash at bank and in hand		495,945		435,641		
		<u>495,945</u>		<u>435,641</u>		
Net current assets			<u>495,945</u>		<u>435,641</u>	
Net assets			<u>495,945</u>		<u>435,641</u>	
Funds	5					
Restricted income funds			139,485		121,991	
Unrestricted income funds			<u>356,460</u>		<u>313,650</u>	
Total funds			<u>495,945</u>		<u>435,641</u>	

The financial statements were approved by the trustees on and signed on its behalf by

Mohammed Iqbal
Trustee

The notes on pages 7 to 9 form an integral part of these financial statements.

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2022

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2022

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations	61,294	21,894	83,188	64,913
	<u>61,294</u>	<u>21,894</u>	<u>83,188</u>	<u>64,913</u>

3. Incoming resources from charitable activities

	2022 Total £	2021 Total £
Grants	-	5,072
	<u>-</u>	<u>5,072</u>

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

2022 Number	2021 Number
<u> </u>	<u> </u>

5. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2022 as represented by:			
Current assets	356,460	139,485	495,945
	<u>356,460</u>	<u>139,485</u>	<u>495,945</u>

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2022

6. Unrestricted funds	At			At
	1 Jan	Incoming	Outgoing	31 Dec
	2022	resources	resources	2022
	£	£	£	£
Unrestricted Fund	313,650	61,294	(18,484)	356,460
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
7. Restricted funds	At			At
	1 Jan	Incoming	Outgoing	31 Dec
	2022	resources	resources	2022
	£	£	£	£
Restricted Fund	121,991	21,894	(4,400)	139,485
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Zobia Nazley Memorial Trust

The following pages do not form part of the statutory accounts.

Zobia Nazley Memorial Trust

Detailed statement of financial activities

For the year ended 31 December 2022

	2022		2021	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		83,188		64,913
		<u>83,188</u>		<u>64,913</u>
Total incoming resources from generating funds		<u>83,188</u>		<u>64,913</u>
Incoming resources from charitable activities				
Grants		-		5,072
		<u>-</u>		<u>5,072</u>
Total incoming resources		<u>83,188</u>		<u>69,985</u>
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
<i>Donations</i>				
Donations	10,000		-	
Transfer to Zobia Nazley Memorial Trust (A.K)	11,000		15,000	
Donations - Office - Advertising	1,265		-	
Donations - Telephone & Internet	559		206	
Donations - Bank charges	60		15	
	<u>22,884</u>		<u>15,221</u>	
Total cost of generating voluntary income		<u>22,884</u>		<u>15,221</u>
Fundraising trading:				
cost of goods sold and other costs				
Total costs of generating funds		<u>22,884</u>		<u>15,221</u>

Zobia Nazley Memorial Trust

Detailed statement of financial activities

For the year ended 31 December 2022

	2022	2021
	£	£
Charitable activities		
Net incoming/(outgoing) resources for the year	<u>60,304</u>	<u>54,764</u>

ZOBIA NAZLEY MEMORIAL TRUST

England & Wales - Charity number 1137154

Accounts

Charity number: 1137154

Zobia Nazley Memorial Trust
Trustees' report and financial statements
for the year ended 31 December 2021

Zobia Nazley Memorial Trust

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Zobia Nazley Memorial Trust

Legal and administrative information

Charity number	1137154
Business address	353 Upper Balsall Heath Road Balsall Heath Birmingham B12 9DR
Registered office	353 Upper Balsall Heath Road Balsall Heath Birmingham B12 9DR
Trustees	Mohammed Iqbal Qamar Haq Qureshi Mohammed Saddique
Secretary	Mohammed Saddique
Accountants	SF Chartered Certified Accountants Fairgate House 205 Kings Road Tyseley Birmingham B11 2AA

Zobia Nazley Memorial Trust

Report of the trustees for the year ended 31 December 2021

The trustees present their report and the financial statements for the year ended 31 December 2021. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Zobia Nazley Memorial Trust is an unincorporated charity. It was formed in November 2004 to help disabled children who live in Azad Kashmir and Pakistan. There are three trustees who govern the charity. Membership is open to anyone interested and who are able to contribute towards the objective.

Objectives and activities

The principal objectives for which the charity was formed are as under:

1. To promote the relief and rehabilitation of physically and mentally disabled children/people in Azad Kashmir and Pakistan by establishing and providing therapeutic facilities & educational programmes, vocational training programmes, vocational training centres, paramedical training and other services relevant to the needs of such disabled children/people and their families (including the manufacture and provision of aids and equipment).
2. To reach out to disabled persons and their families and provide a range of relief and care services. Such services may be provided through institutional care or in their homes in case the families and their disabled members are unable to access the services outside the house;
3. To enable and empower the persons with disability to live as independently and as fully as possible within and as close to the community to which they belong.
4. To provide social aid through the trust to poor families, widows, orphans, disabled children.
5. To assist and promote the cause of human welfare, in collaboration with similar organisations and foundations engaged in rehabilitation (and social welfare) of the people from backward and far-flung agencies of Azad Kashmir and refugees settled in remote areas of Pakistan

Achievements and performance

The charity has continued to help many disabled children and their families by providing them with school fees, books and meals. The charity was also fortunate to receive a full container of used wheelchairs, standing frames, walking frames, feeding chairs, playmats, lifting hoist and other equipment from Victoria School and old peoples homes in Birmingham which would otherwise be scrapped. The charity sent this equipment to Azad Kashmir where they are being used by disabled school children.

Financial review

During the year, the charity received gross donations of £69,984 and expended £15,221 resulting in a surplus of £54,763 which is carried forward to next year.

Due to the restrictions surrounding COVID-19 throughout the year, the annual dinner was cancelled. However the organisation continued to raise funds through word of mouth and general support to continue supporting the schools in Pakistan.

Zobia Nazley Memorial Trust

Report of the trustees for the year ended 31 December 2021

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

Mohammed Saddique
Secretary

Zobia Nazley Memorial Trust

Independent examiner's report to the trustees on the unaudited financial statements of Zobia Nazley Memorial Trust.

I report on the accounts of Zobia Nazley Memorial Trust for the year ended 31 December 2021 set out on pages 2 to 9.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper 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 Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Allah Ditta Alam
FCCA
Independent examiner
Office 232
51 Pinfold Street
Birmingham

B2 4AY

Zobia Nazley Memorial Trust

Statement of financial activities

For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	47,485	17,428	64,913	75,373
Incoming resources from charitable activities	3	5,072	-	5,072	-
Total incoming resources		<u>52,557</u>	<u>17,428</u>	<u>69,985</u>	<u>75,373</u>
Resources expended					
Transfer to Zobia Nazley Memorial Trust (AK)		9,000	6,000	15,000	29,075
Advertising costs		206	-	206	205
Research and development costs		15	-	15	-
Total resources expended		<u>9,221</u>	<u>6,000</u>	<u>15,221</u>	<u>29,280</u>
Total funds brought forward		<u>270,314</u>	<u>110,564</u>	<u>380,878</u>	<u>334,786</u>
Total funds carried forward		<u>313,650</u>	<u>121,992</u>	<u>435,642</u>	<u>380,879</u>

The notes on pages 7 to 9 form an integral part of these financial statements.

Zobia Nazley Memorial Trust

Balance sheet as at 31 December 2021

	Notes	£	2021	£	2020	£
Current assets						
Cash at bank and in hand		435,641		380,878		
		<u>435,641</u>		<u>380,878</u>		
Net current assets			<u>435,641</u>			<u>380,878</u>
Net assets			<u>435,641</u>			<u>380,878</u>
Funds						
	5					
Restricted income funds			121,991			110,564
Unrestricted income funds			<u>313,650</u>			<u>270,314</u>
Total funds			<u>435,641</u>			<u>380,878</u>

The financial statements were approved by the trustees on and signed on its behalf by

Mohammed Iqbal
Trustee

The notes on pages 7 to 9 form an integral part of these financial statements.

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2021

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

1.4. Research and development

Research expenditure is written off to the profit and loss account in the year in which it is incurred.

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2021

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Donations	47,485	17,428	64,913	75,373
	<u>47,485</u>	<u>17,428</u>	<u>64,913</u>	<u>75,373</u>

3. Incoming resources from charitable activities

	Unrestricted funds £	2021 Total £	2020 Total £
Grants	5,072	5,072	-
	<u>5,072</u>	<u>5,072</u>	<u>-</u>

4. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2021 Number	2020 Number
	<u> </u>	<u> </u>

5. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2021 as represented by:			
Current assets	325,077	110,564	435,641
	<u>325,077</u>	<u>110,564</u>	<u>435,641</u>

Unrestricted funds does not agree to the balance sheet

Restricted funds does not agree to the balance sheet

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2021

6. Unrestricted funds	At 1 Jan 2021 £	Incoming resources £	Outgoing resources £	At 31 Dec 2021 £
Unrestricted Fund	<u>270,314</u>	<u>52,557</u>	<u>(9,221)</u>	<u>313,650</u>
7. Restricted funds	At 1 Jan 2021 £	Incoming resources £	Outgoing resources £	At 31 Dec 2021 £
Restricted Fund	<u>110,564</u>	<u>17,427</u>	<u>(6,000)</u>	<u>121,991</u>

Zobia Nazley Memorial Trust

The following pages do not form part of the statutory accounts.

Zobia Nazley Memorial Trust

Detailed statement of financial activities

For the year ended 31 December 2021

	2021		2020	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		64,913		75,373
		<u>64,913</u>		<u>75,373</u>
Total incoming resources from generating funds		<u>64,913</u>		<u>75,373</u>
Incoming resources from charitable activities				
Grants		5,072		-
		<u>5,072</u>		<u>-</u>
Total incoming resources		<u>69,985</u>		<u>75,373</u>
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
<i>Donations</i>				
Transfer to Zobia Nazley Memorial Trust (A.K)	15,000		29,075	
Donations - Telephone & Internet	206		206	
Donations - Bank charges	15		-	
	<u>15,221</u>		<u>29,281</u>	
Total cost of generating voluntary income		<u>15,221</u>		<u>29,281</u>
Fundraising trading:				
cost of goods sold and other costs				
Total costs of generating funds		<u>15,221</u>		<u>29,281</u>

Zobia Nazley Memorial Trust

Detailed statement of financial activities

For the year ended 31 December 2021

	2021	2020
	£	£
Charitable activities		
Governance costs		
<i>Activities undertaken directly</i>		
Office expenses - Other	-	(1)
	<u>-</u>	<u>(1)</u>
	-	(1)
Total governance costs	<u>-</u>	<u>(1)</u>
	<u>-</u>	<u>(1)</u>
Net incoming/(outgoing) resources for the year	<u>54,764</u>	<u>46,093</u>

ZOBIA NAZLEY MEMORIAL TRUST

England & Wales - Charity number 1137154

Accounts

Charity number: 1137154

Zobia Nazley Memorial Trust
Trustees' report and financial statements
for the year ended 31 December 2020

Zobia Nazley Memorial Trust

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Zobia Nazley Memorial Trust

Legal and administrative information

Charity number	1137154
Business address	353 Upper Balsall Heath Road Balsall Heath Birmingham B12 9DR
Registered office	353 Upper Balsall Heath Road Balsall Heath Birmingham B12 9DR
Trustees	Mohammed Iqbal Qamar Haq Qureshi Mohammed Saddique
Secretary	Mohammed Saddique
Accountants	SF Chartered Certified Accountants Fairgate House 205 Kings Road Tyseley Birmingham B11 2AA

Zobia Nazley Memorial Trust

Report of the trustees for the year ended 31 December 2020

The trustees present their report and the financial statements for the year ended 31 December 2020. The trustees who served during the year and up to the date of this report are set out on page 1.

Structure, governance and management

Zobia Nazley Memorial Trust is an unincorporated charity. It was formed in November 2004 to help disabled children who live in Azad Kashmir and Pakistan. There are three trustees who govern the charity. Membership is open to anyone interested and who are able to contribute towards the objective.

Objectives and activities

The principal objectives for which the charity was formed are as under:

1. To promote the relief and rehabilitation of physically and mentally disabled children/people in Azad Kashmir and Pakistan by establishing and providing therapeutic facilities & educational programmes, vocational training programmes, vocational training centres, paramedical training and other services relevant to the needs of such disabled children/people and their families (including the manufacture and provision of aids and equipment).
2. To reach out to disabled persons and their families and provide a range of relief and care services. Such services may be provided through institutional care or in their homes in case the families and their disabled members are unable to access the services outside the house;
3. To enable and empower the persons with disability to live as independently and as fully as possible within and as close to the community to which they belong.
4. To provide social aid through the trust to poor families, widows, orphans, disabled children.
5. To assist and promote the cause of human welfare, in collaboration with similar organisations and foundations engaged in rehabilitation (and social welfare) of the people from backward and far-flung agencies of Azad Kashmir and refugees settled in remote areas of Pakistan

Achievements and performance

The charity has continued to help many disabled children and their families by providing them with school fees, books and meals. The charity was also fortunate to receive a full container of used wheelchairs, standing frames, walking frames, feeding chairs, playmats, lifting hoist and other equipment from Victoria School and old peoples homes in Birmingham which would otherwise be scrapped. The charity sent this equipment to Azad Kashmir where they are being used by disabled school children.

Financial review

During the year, the charity received gross donations of £75,373 and expended £29,281 resulting in a surplus of £46,092 which is carried forward to next year.

Due to the restrictions surrounding COVID-19 throughout the year, the annual dinner was cancelled. However the organisation continued to raise funds through word of mouth and general support to continue supporting the schools in Pakistan.

Zobia Nazley Memorial Trust

Report of the trustees for the year ended 31 December 2020

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other

On behalf of the board

Mohammed Saddique
Secretary

Zobia Nazley Memorial Trust

Independent examiner's report to the trustees on the unaudited financial statements of Zobia Nazley Memorial Trust.

I report on the accounts of Zobia Nazley Memorial Trust for the year ended 31 December 2020 set out on pages 2 to 8.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act), as amended by section 28 of the Charities Act 2006 does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 43(3)(a) of the Act, as amended; to follow the procedures laid down in the General Directions given by the Charity Commission under section 43(7)(b) of the Act, as amended; and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper 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 Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Allah Ditta Alam
FCCA
Independent examiner
Office 232
51 Pinfold Street
Birmingham

B2 4AY

Zobia Nazley Memorial Trust

Statement of financial activities

For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Incoming resources					
Incoming resources from generating funds:					
Voluntary income	2	64,091	11,282	75,373	61,788
Total incoming resources		<u>64,091</u>	<u>11,282</u>	<u>75,373</u>	<u>61,788</u>
Resources expended					
Transfer to Zobia Nazley Memorial Trust (AK)		17,445	11,630	29,075	20,000
Events costs		-	-	-	470
Advertising costs		206	-	206	421
Total resources expended		<u>17,651</u>	<u>11,630</u>	<u>29,281</u>	<u>20,891</u>
Total funds brought forward		<u>223,874</u>	<u>110,912</u>	<u>334,786</u>	<u>293,890</u>
Total funds carried forward		<u>270,314</u>	<u>110,564</u>	<u>380,878</u>	<u>334,787</u>

The notes on pages 7 to 8 form an integral part of these financial statements.

Zobia Nazley Memorial Trust

Balance sheet as at 31 December 2020

	Notes	£	2020	£	2019	£
Current assets						
Cash at bank and in hand		380,878		334,786		
		<u>380,878</u>		<u>334,786</u>		
Net current assets			380,878		334,786	
Net assets			<u>380,878</u>		<u>334,786</u>	
Funds	4					
Restricted income funds			110,564		110,912	
Unrestricted income funds			<u>270,314</u>		<u>223,874</u>	
Total funds			<u>380,878</u>		<u>334,786</u>	

The financial statements were approved by the trustees on and signed on its behalf by

Mohammed Iqbal
Trustee

The notes on pages 7 to 8 form an integral part of these financial statements.

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2020

1. Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the preceding year.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Charities Act 1993.

1.2. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

1.3. Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shop.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Donations	64,091	11,282	75,373	61,788
	<u>64,091</u>	<u>11,282</u>	<u>75,373</u>	<u>61,788</u>

Zobia Nazley Memorial Trust

Notes to financial statements for the year ended 31 December 2020

3. Employees

Employment costs

No salaries or wages have been paid to employees, including the trustees, during the year.

Number of employees

The average monthly numbers of employees (including the trustees) during the year, calculated on the basis of full time equivalents, was as follows:

	2020 Number	2019 Number
	<u> </u>	<u> </u>

4. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2020 as represented by:			
Current assets	270,314	110,564	380,878
	<u>270,314</u>	<u>110,564</u>	<u>380,878</u>

5. Unrestricted funds

	At 1 Jan 2020 £	Incoming resources £	Outgoing resources £	At 31 Dec 2020 £
Unrestricted Fund	223,874	64,091	(17,651)	270,314
	<u>223,874</u>	<u>64,091</u>	<u>(17,651)</u>	<u>270,314</u>

6. Restricted funds

	At 1 Jan 2020 £	Incoming resources £	Outgoing resources £	At 31 Dec 2020 £
Restricted Fund	110,912	11,282	(11,630)	110,564
	<u>110,912</u>	<u>11,282</u>	<u>(11,630)</u>	<u>110,564</u>

Zobia Nazley Memorial Trust

The following pages do not form part of the statutory accounts.

Zobia Nazley Memorial Trust

Detailed statement of financial activities

For the year ended 31 December 2020

	2020		2019	
	£	£	£	£
Incoming resources				
Incoming resources from generating funds:				
<i>Voluntary income</i>				
Donations		75,373		61,788
		<u>75,373</u>		<u>61,788</u>
Total incoming resources from generating funds		<u>75,373</u>		<u>61,788</u>
Total incoming resources		<u><u>75,373</u></u>		<u><u>61,788</u></u>
Resources expended				
Costs of generating funds:				
Cost of generating voluntary income				
<i>Donations</i>				
Transfer to Zobia Nazley Memorial Trust (A.K)	29,075		20,000	
Donations - Office - Events	-		470	
Donations - Office - Advertising	-		295	
Donations - Telephone & Internet	206		127	
	<u>29,281</u>		<u>20,892</u>	
Total cost of generating voluntary income		<u>29,281</u>		<u>20,892</u>
Fundraising trading:				
cost of goods sold and other costs				
Total costs of generating funds		<u><u>29,281</u></u>		<u><u>20,892</u></u>

Zobia Nazley Memorial Trust

Detailed statement of financial activities

For the year ended 31 December 2020

	2020		2019
	£		£
Charitable activities			
Governance costs			
<i>Activities undertaken directly</i>			
Office expenses - Other	(1)		(1)
	<u>(1)</u>		<u>(1)</u>
Total governance costs	<u>(1)</u>		<u>(1)</u>
Net incoming/(outgoing) resources for the year	<u>46,093</u>		<u>40,897</u>