

**Charity number: 1137154**

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

# **Zobia Nazley Memorial Trust**

## **Contents**

	<b>Page</b>
Legal and administrative information	<b>1</b>
Trustees report	<b>2 - 3</b>
Independent examiners' report	<b>4</b>
Statement of financial activities	<b>5</b>
Balance sheet	<b>6</b>
Notes to the financial statements	<b>7 - 9</b>

## **Zobia Nazley Memorial Trust**

### **Legal and administrative information**

<b>Charity number</b>	1137154
<b>Business address</b>	353 Upper Balsall Heath Road Balsall Heath Birmingham B12 9DR
<b>Registered office</b>	353 Upper Balsall Heath Road Balsall Heath Birmingham B12 9DR
<b>Trustees</b>	Mohammed Iqbal Qamar Haq Qureshi Mohammed Saddique
<b>Secretary</b>	Mohammed Saddique
<b>Accountants</b>	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 £
<b>Incoming resources</b>					
Incoming resources from generating funds:					
Voluntary income	2	61,294	21,894	83,188	64,913
Incoming resources from charitable activities	3	-	-	-	5,072
<b>Total incoming resources</b>		<u>61,294</u>	<u>21,894</u>	<u>83,188</u>	<u>69,985</u>
<b>Resources expended</b>					
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
<b>Total resources expended</b>		<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>
<b>Total funds carried forward</b>		<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	£
<b>Current assets</b>							
Cash at bank and in hand		495,945			435,641		
		<u>495,945</u>			<u>435,641</u>		
<b>Net current assets</b>			495,945			435,641	
<b>Net assets</b>			<u>495,945</u>			<u>435,641</u>	
<b>Funds</b>	5						
Restricted income funds			139,485			121,991	
Unrestricted income funds			<u>356,460</u>			<u>313,650</u>	
<b>Total funds</b>			<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 2022 £	Incoming resources £	Outgoing resources £	31 Dec 2022 £
Unrestricted Fund	<u>313,650</u>	<u>61,294</u>	<u>(18,484)</u>	<u>356,460</u>
7.     Restricted funds	At			At
	1 Jan 2022 £	Incoming resources £	Outgoing resources £	31 Dec 2022 £
Restricted Fund	<u>121,991</u>	<u>21,894</u>	<u>(4,400)</u>	<u>139,485</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	
	£	£	£	£
<b>Incoming resources</b>				
<b>Incoming resources from generating funds:</b>				
<i>Voluntary income</i>				
Donations		83,188		64,913
		<u>83,188</u>		<u>64,913</u>
<b>Total incoming resources from generating funds</b>		<u>83,188</u>		<u>64,913</u>
<b>Incoming resources from charitable activities</b>				
Grants		-		5,072
		<u>-</u>		<u>5,072</u>
<b>Total incoming resources</b>		<u>83,188</u>		<u>69,985</u>
<b>Resources expended</b>				
<b>Costs of generating funds:</b>				
<b>Cost of generating voluntary income</b>				
<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></u>	22,884	<u></u>	15,221
<b>Total cost of generating voluntary income</b>		<u>22,884</u>		<u>15,221</u>
<b>Fundraising trading:</b>				
<b>cost of goods sold and other costs</b>				
<b>Total costs of generating funds</b>		<u>22,884</u>		<u>15,221</u>

**Zobia Nazley Memorial Trust**

**Detailed statement of financial activities**

**For the year ended 31 December 2022**

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