

DEDZA WELFARE TRUST (DWT)

England & Wales · Charity number 1139363

Details

Other names DWT

Status Registered

Legal form Other

Registered 2010-12-20

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

Contact

Address Dedza Welfare Trust UK
PO Box 10388
Leicester
LE5 9HG

Phone 07854958033

Email info@dwtrust.org

Website www.dwtrust.org

Activities

Objects: A) THE RELIEF OF NEED AND POVERTY BY PROVIDING GRANTS, EQUIPMENT, EMERGENCY AID AND RESOURCES AS THE TRUSTEES FROM TIME TO TIME DETERMINE B) TO PROMOTE THE RELIGION OF ISLAM AND UNDERSTANDING OF ISLAM FOR THE PUBLIC BENEFIT C) THE RELIEF OF SICKNESS AND THE PROMOTION OF HEALTH D) THE ADVANCEMENT OF EDUCATION E) THE PROMOTION OF SUCH OTHER PURPOSES AS ARE EXCLUSIVELY CHARITABLE UNDER THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES FROM TIME TO TIME DETERMINE.

Activities: HELPING THE NEEDY BY WAY OF EDUCATION, HOUSING, FOOD AND CLOTHING, MEDICINES, AND SELF HELP PROJECTS. THE CHARITY HAS BEEN SUCCESSFUL IN HELPING ORGANISATIONS BASED IN MALAWI AND ELSEWHERE, WITH SIMILAR OBJECTIVES AS US BY WAY OF PROVIDING FUNDS AND RESOURCES TO THEM TO FURTHER OUR OBJECTIVES

Classification

- **How:** Provides Other Finance, Provides Human Resources, Provides Services, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL
- Malawi

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£987,592	£780,144	£486,776	0
2024-03-31	£895,590	£940,081	£279,328	0
2023-03-31	£766,070	£744,560	£323,819	0
2022-03-31	£630,476	£545,429	£302,309	0
2021-03-31	£544,273	£451,174	£217,262	0

Trustees

Name	Role	Appointed
MUSSA AHMED SALEH	Chair	
ABOUBAKER AHMED		
Ayub Adam		2023-05-14
BASHIR AHMED ADAM		2013-02-28
Bilal Mulla		2023-05-14
HASSAN MOMONIAT		2018-02-03
ISMAIL YUSUF ALIBHAI		
MAHOMED EQUBAL MAKDA		2013-02-28
MEHBOOB MUSSA SIDAT		2013-02-28
MR SULEMAN MOGRA		2013-02-28
SABIR EBRAHIM AKUJI		2018-02-03
Zuber Sidat		2023-05-14

DEDZA WELFARE TRUST (DWT)

England & Wales - Charity number 1139363

Accounts

DEDZA WELFARE TRUST

**ANNUAL REPORT AND
ACCOUNTS**

FOR YEAR ENDED 31 MARCH 2025

**DEDZA WELFARE TRUST
ANNUAL REPORT AND ACCOUNTS
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DEDZA WELFARE TRUST CHARITY INFORMATION

CHARITY TRUSTEES

Mr Mussa A Saleh	Chairman
Mr Bashir Ahmed Adam	Vice Chairman
Mr Suleman Ahmed Mogra	Treasurer
Mr Sabir Ebrahim Akuji	Vice Treasurer
Mr Mahomad Equbal Makda	Secretary
Mr Ismail Yusuf Alibhai	Vice Secretary
Mr Asif Gulam Mohammed Omarji	Malawi Secretary

Mr Mehboob Mussa Sidat	Trustee
Mr Aboobaker Ahmed	Trustee
Mr Hassan Momoniat	Trustee
Mr Ayub Adam	Trustee
Mr Bilal Mulla	Trustee
Mr Zubair Sidat	Trustee

REGISTERED OFFICE

PO Box 10388
Leicester
LE5 9HG

REGISTERED CHARITY NUMBER

1139363

INDEPENDENT EXAMINER

Yusuf Ghumra
Ghumra & Co Limited
Chartered Accountant
45 Broadway Road
Leicester LE5 5TB

DEDZA WELFARE TRUST

REPORT OF THE TRUSTEES

The Charity Trustees, who are the members Executive Committee of the Trust, present their annual report and accounts for the year ended 31st March 2025. The Charity Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities": in preparing the annual report and financial statements of the charity.

Governing document

The Trust is an unincorporated organisation formed by adoption of the original constitution dated 9 May 2010 as amended on 20 November 2010 and is registered as a Charity with Charity Commission for England and Wales under charity number 1139363.

Objects of the Association

The principal objects of Dedza Welfare Trust are:

- The relief of need and poverty by providing grants, equipment, emergency aid and resources as the trustees from time to time determine.
- To promote the religion of Islam and understanding of Islam for the public benefit.
- The relief of sickness and the promotion of health.
- The advance of education.
- The promotion of such other purposes as are exclusively charitable under the laws of England and Wales as the trustees from time to time determine.

Charity Trustees

The Executive Committee (and Honorary Officers) is elected by the members at the annual general meeting to serve for a period of two year commencing the end of that meeting.

The Current Charity Trustees are shown on page 1.

The following resigned on 28 April 2026:

Mr Asif Gulam Mohammed Omarji

Governance and management

The Trust is governed by an Executive Committee, which is responsible to the membership for the effective management of the Trust. The Executive Committee comprises a minimum of 3 Honorary Officers members.

Meetings are held on a regular basis.

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

DEDZA WELFARE TRUST REPORT OF THE TRUSTEES

(Continued)

The law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2015 and trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Review of Activities and Future Developments

The statement of financial activities for the year is set out on page 6 of the accounts.

The trust collected voluntary donations amounting to £894,594 from well-wishers and the general public.

This has been used in providing vital aid to affected parts of Malawi and other parts of the world. During the year, the trust distributed £ 759,468 for needy causes – see note 2 on page 9.

Surplus is being held pending evaluation of some specific projects that the trustees feel would be of enduring benefit to alleviate poverty and disease.

The trustees always bear in mind unforeseen emergencies that may require urgent application of funds.

Public Interest

In planning activities the trustees kept in mind the Charity Commissioner's guidance on public benefit at the meetings.

Our main partners in the delivery of aid to beneficiaries and affected areas in Malawi are Dedza Welfare Charity Trust, An-Nasihah Trust and Islamic Zakat Fund.

Regulations and Outside Bodies

We have registered as data controller with the Information Commissioner as required by the Data Protection Act 1998.

Volunteers

On many occasions the Association involves volunteers in the delivery of its activities. We have a full range of policies and procedures operating to ensure this involvement is successful and beneficial to all parties.

DEDZA WELFARE TRUST REPORT OF THE TRUSTEES

(Continued)

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

Approved by the Board of the Charity Trustees on **21 October 2025** and signed on their behalf:

Mussa A Saleh
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEDZA WELFARE TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Yusuf Ghumra BSc FCA

Chartered Accountant

21 October 2025

**45 Broadway Road
Leicester
LE5 5TB**

DEDZA WELFARE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Income from:					
Voluntary donations		-	894,594	894,594	895,590
Gift aid		92,998	-	92,998	-
Other		-	-	-	-
Total income		<u>92,998</u>	<u>894,594</u>	<u>987,592</u>	<u>895,590</u>
Expenditure on:					
Charitable activities	2	-	759,468	759,468	930,271
Management and administration	3	20,676	-	20,676	9,810
Total expenditure		<u>35,286</u>	<u>759,468</u>	<u>780,144</u>	<u>940,081</u>
Net Income / (expenditure)		72,322	135,126	207,448	(44,491)
Total funds brought forward		67,086	212,242	279,328	323,819
Total funds carried forward		<u>139,408</u>	<u>347,368</u>	<u>486,776</u>	<u>279,328</u>

**DEDZA WELFARE TRUST
BALANCE SHEET
AS AT 31 MARCH 2025**

	Note	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
CURRENT ASSETS					
Debtors	6	-	1,324	1,324	14
Cash at bank and in hand		140,733	445,417	586,150	279,328
		<u>140,733</u>	<u>446,741</u>	<u>587,474</u>	<u>279,342</u>
CREDITORS					
Amounts falling due within one year	7	(1,324)	(99,373)	(100,698)	(14)
NET CURRENT ASSETS		<u>139,408</u>	<u>347,368</u>	<u>486,776</u>	<u>279,328</u>
NET ASSETS		<u>139,408</u>	<u>347,368</u>	<u>486,776</u>	<u>279,328</u>
INCOME FUNDS					
Unrestricted funds		139,408	-	139,408	67,086
Restricted funds		-	347,368	347,368	212,242
		<u>139,408</u>	<u>347,368</u>	<u>486,776</u>	<u>279,328</u>

Approved by the Board of the Charity Trustees on **21 October 2025** and signed on their behalf:

Suleman Mogra
Treasurer

Mussa A Saleh
Chairman

DEDZA WELFARE TRUST NOTES TO THE ACCOUNTS AS AT 31 MARCH 2025

1. Summary of significant accounting policies

General information and basis of preparation

Dedza Welfare Trust is an unincorporated organisation formed by adoption of the original constitution dated 9 May 2010 and is registered as a Charity with Charity Commission for England and Wales under charity number 1139363. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are:

- The relief of need and poverty by providing grants, equipment, emergency aid and resources as the trustees from time to time determine.
- To promote the religion of Islam and understanding of Islam for the public benefit.
- The relief of sickness and the promotion of health.
- The advance of education.
- The promotion of such other purposes as are exclusively charitable under the laws of England and Wales as the trustees from time to time determine.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with:

- 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) issued in October 2019;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Charities Act 2011; and
- UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

DEDZA WELFARE TRUST NOTES TO THE ACCOUNTS AS AT 31 MARCH 2025 (CONTINUED)

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes grants made and funds applied to provide direct assistance
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**DEDZA WELFARE TRUST
NOTES TO THE ACCOUNTS
AS AT 31 MARCH 2025
(CONTINUED)**

2. Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	2025	2024
	£	£	£	£
Malawi - Ramadan Food Packs	-	43,032	43,032	84,512
Malawi - Education & Sponsorship	-	280,320	280,320	233,021
Malawi – Women welfare and education	-	6,000	6,000	5,830
Malawi – Islamic education and Buildings maintenance	-	109,248	109,248	187,500
Malawi - Orphanage Support	-	67,850	67,850	65,580
Malawi – Clean Water Projects	-	26,300	26,300	14,682
Malawi - Cataract / medical Operations	-	8,375	8,375	-
Global Aid appeals	-	181,410	181,410	271,377
Malawi – Self Sustaining Projects (goat farming)	-	36,933	36,933	32,237
Malawi - Islamic Books	-	-	-	10,055
Malawi – Cyclone Freddy Appeal	-	-	-	15,477
Morocco – Earthquake Appeal	-	-	-	10,000
	<u>-</u>	<u>759,468</u>	<u>759,468</u>	<u>930,271</u>

3. Analysis of expenditure on Management and administration

	Unrestricted funds	Restricted funds	2025	2024
	£	£	£	£
Printing	3,920	-	3,920	2,501
Independent Examiners' remuneration	462	-	462	462
Bank charges	2,772	-	2,772	2,851
Sundries	2,128	-	2,128	1,174
Website expenses	521	-	521	252
Marketing	-	-	-	490
Cost of Trustee's meetings	1,679	-	1,679	1,946
Travelling	6,454	-	6,454	134
Consultancy	2,740	-	2,740	-
	<u>20,676</u>	<u>-</u>	<u>20,676</u>	<u>9,810</u>

**DEDZA WELFARE TRUST
NOTES TO THE ACCOUNTS
AS AT 31 MARCH 2025
(CONTINUED)**

4. Trustees and related parties

Trustee expenses and remuneration

	2025	2024
Number of trustees who were paid expenses	None	None
Total amount paid	Nil	Nil
Trustees' Remuneration	Nil	Nil

Material interest of the trustees

No trustee had a material interest in any contracts during the year.

5. Debtors

	2025	2024
	£	£
Other Debtors	1,324	14
	1,324	3,485

6. Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors – Unrestricted funds	1,324	14
Loans from individuals – Restricted funds	99,374	-
	100,698	14

DEDZA WELFARE TRUST (DWT)

England & Wales - Charity number 1139363

Accounts

DEDZA WELFARE TRUST

**ANNUAL REPORT AND
ACCOUNTS**

FOR YEAR ENDED 31 MARCH 2024

**DEDZA WELFARE TRUST
ANNUAL REPORT AND ACCOUNTS
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DEDZA WELFARE TRUST CHARITY INFORMATION

CHARITY TRUSTEES

Mr Mussa A Saleh	Chairman
Mr Bashir Ahmed Adam	Vice Chairman
Mr Suleman Ahmed Mogra	Treasurer
Mr Sabir Ebrahim Akuji	Vice Treasurer
Mr Mahomad Equbal Makda	Secretary
Mr Ismail Yusuf Alibhai	Vice Secretary
Mr Asif Gulam Mohammed Omarji	Malawi Secretary

Mr Mehboob Mussa Sidat	Trustee
Mr Aboobaker Ahmed	Trustee
Mr Hassan Momoniat	Trustee
Mr Ayub Adam	Trustee
Mr Bilal Mulla	Trustee
Mr Zubair Sidat	Trustee

REGISTERED OFFICE

PO Box 10388
Leicester
LE5 9HG

REGISTERED CHARITY NUMBER

1139363

INDEPENDENT EXAMINER

Yusuf Ghumra
Ghumra & Co Limited
Chartered Accountant
45 Broadway Road
Leicester LE5 5TB

DEDZA WELFARE TRUST REPORT OF THE TRUSTEES

The Charity Trustees, who are the members Executive Committee of the Trust, present their annual report and accounts for the year ended 31st March 2024. The Charity Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities": in preparing the annual report and financial statements of the charity.

Governing document

The Trust is an unincorporated organisation formed by adoption of the original constitution dated 9 May 2010 as amended on 20 November 2010 and is registered as a Charity with Charity Commission for England and Wales under charity number 1139363.

Objects of the Association

The principal objects of Dedza Welfare Trust are:

- The relief of need and poverty by providing grants, equipment, emergency aid and resources as the trustees from time to time determine.
- To promote the religion of Islam and understanding of Islam for the public benefit.
- The relief of sickness and the promotion of health.
- The advance of education.
- The promotion of such other purposes as are exclusively charitable under the laws of England and Wales as the trustees from time to time determine.

Charity Trustees

The Executive Committee (and Honorary Officers) is elected by the members at the annual general meeting to serve for a period of two year commencing the end of that meeting.

The Current Charity Trustees are shown on page 1.

The following resigned on 14 May 2023:

Mr Imtihaz Abdul Rehman Bhamjee;
Mr Omar F Essat;
Mr Mohamed Rafik Adam Yusuf;
Mr Mahomed Altaf Ahmed Sacranie;
Mr Ibrahim Isap Isat;
Mr Nazir Ahmed Isat.

The following were appointed on 14 May 2023:

Mr Ayub Adam;
Mr Bilal Mulla;
Mr Zuber Sidat.

Governance and management

The Trust is governed by an Executive Committee, which is responsible to the membership for the effective management of the Trust. The Executive Committee comprises a minimum of 3 Honorary Officers members.

Meetings are held on a regular basis.

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

DEDZA WELFARE TRUST REPORT OF THE TRUSTEES

(Continued)

The law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2015 and trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Review of Activities and Future Developments

The statement of financial activities for the year is set out on page 6 of the accounts.

The trust collected voluntary donations amounting to £895,589 from well-wishers and the general public.

This has been used in providing vital aid to affected parts of Malawi and other parts of the world. During the year, the trust distributed £ 930,271 for needy causes – see note 2 on page 9.

Surplus is being held pending evaluation of some specific projects that the trustees feel would be of enduring benefit to alleviate poverty and disease.

The trustees always bear in mind unforeseen emergencies that may require urgent application of funds.

Public Interest

In planning activities the trustees kept in mind the Charity Commissioner's guidance on public benefit at the meetings.

Our main partners in the delivery of aid to beneficiaries and affected areas in Malawi are Dedza Welfare Charity Trust, An-Nasihah Trust and Islamic Zakat Fund.

Regulations and Outside Bodies

We have registered as data controller with the Information Commissioner as required by the Data Protection Act 1998.

Volunteers

On many occasions the Association involves volunteers in the delivery of its activities. We have a full range of policies and procedures operating to ensure this involvement is successful and beneficial to all parties.

DEDZA WELFARE TRUST REPORT OF THE TRUSTEES

(Continued)

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

Approved by the Board of the Charity Trustees on **15 August 2024** and signed on their behalf:

Mussa A Saleh
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEDZA WELFARE TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Yusuf Ghumra BSc FCA

Chartered Accountant

15 August 2024

**45 Broadway Road
Leicester
LE5 5TB**

DEDZA WELFARE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Income from:					
Voluntary donations		-	895,590	895,590	675,656
Gift aid		-	-	-	90,114
Other		-	-	-	300
Total income		<u>-</u>	<u>895,590</u>	<u>895,590</u>	<u>766,070</u>
Expenditure on:					
Charitable activities	2	25,477	904,794	930,271	726,178
Management and administration	3	9,810	-	9,810	18,382
Total expenditure		<u>35,287</u>	<u>904,794</u>	<u>940,081</u>	<u>744,560</u>
Net Income / (expenditure)		(35,287)	(9,204)	(44,491)	21,510
Total funds brought forward		102,373	221,446	323,819	302,309
Total funds carried forward		<u>67,086</u>	<u>212,242</u>	<u>279,328</u>	<u>323,819</u>

**DEDZA WELFARE TRUST
BALANCE SHEET
AS AT 31 MARCH 2024**

	Note	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
CURRENT ASSETS					
Debtors	6	-	14	14	3,485
Cash at bank and in hand		67,100	212,228	279,328	323,820
		<u>67,100</u>	<u>212,242</u>	<u>279,342</u>	<u>327,305</u>
CREDITORS					
Amounts falling due within one year	7	(14)	-	(14)	(3,486)
NET CURRENT ASSETS		<u>67,086</u>	<u>212,242</u>	<u>279,328</u>	<u>323,819</u>
NET ASSETS		<u>67,086</u>	<u>212,242</u>	<u>279,328</u>	<u>323,819</u>
INCOME FUNDS					
Unrestricted funds		67,086	-	67,086	102,373
Restricted funds		-	212,242	212,242	221,446
		<u>67,086</u>	<u>212,242</u>	<u>279,328</u>	<u>323,819</u>

Approved by the Board of the Charity Trustees on **15 August 2024** and signed on their behalf:

Suleman Mogra
Treasurer

Mussa A Saleh
Chairman

DEDZA WELFARE TRUST NOTES TO THE ACCOUNTS AS AT 31 MARCH 2024

1. Summary of significant accounting policies

General information and basis of preparation

Dedza Welfare Trust is an unincorporated organisation formed by adoption of the original constitution dated 9 May 2010 and is registered as a Charity with Charity Commission for England and Wales under charity number 1139363. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are:

- The relief of need and poverty by providing grants, equipment, emergency aid and resources as the trustees from time to time determine.
- To promote the religion of Islam and understanding of Islam for the public benefit.
- The relief of sickness and the promotion of health.
- The advance of education.
- The promotion of such other purposes as are exclusively charitable under the laws of England and Wales as the trustees from time to time determine.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with:

- 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) issued in October 2019;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Charities Act 2011; and
- UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

DEDZA WELFARE TRUST NOTES TO THE ACCOUNTS AS AT 31 MARCH 2024 (CONTINUED)

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes grants made and funds applied to provide direct assistance
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**DEDZA WELFARE TRUST
NOTES TO THE ACCOUNTS
AS AT 31 MARCH 2024
(CONTINUED)**

2. Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Malawi - Ramadan Food Packs	-	84,512	84,512	118,842
Malawi - Education & Sponsorship	-	233,021	233,021	123,482
Malawi – Women welfare and education	-	5,830	5,830	9,430
Malawi – Islamic education and Buildings maintenance	-	187,500	187,500	262,070
Malawi - Orphanage Support	-	65,580	65,580	52,620
Malawi – Clean Water Projects	-	14,682	14,682	22,750
Global Aid appeals				75,600
Malawi	-	41,377	41,377	-
Yemen	-	15,000	15,000	-
Palestine	-	215,000	215,000	-
Malawi – Self Sustaining Projects (goat farming)	-	32,237	32,237	54,634
Malawi - Islamic Books	-	10,055	10,055	2,750
Malawi – Cyclone Freddy Appeal	15,477	-	15,477	-
Morocco – Earthquake Appeal	10,000	-	10,000	-
Global - Housing Projects	-	-	-	4,000
	<u>25,477</u>	<u>904,794</u>	<u>930,271</u>	<u>726,178</u>

3. Analysis of expenditure on Management and administration

	Unrestricted funds	Restricted funds	2024	2023
	£	£	£	£
Printing	2,501	-	2,501	7,340
Independent Examiners' remuneration	462	-	462	462
Bank charges	2,851	-	2,851	2,803
Sundries	1,174	-	1,174	2,483
Website expenses	252	-	252	719
Marketing	490	-	490	1,317
Cost of Trustee's meetings	1,946	-	1,946	840
Travelling	134	-	134	2,418
	<u>9,810</u>	<u>-</u>	<u>9,810</u>	<u>18,382</u>

**DEDZA WELFARE TRUST
NOTES TO THE ACCOUNTS
AS AT 31 MARCH 2024**

(CONTINUED)

4. Trustees and related parties

Trustee expenses and remuneration

	2024	2023
Number of trustees who were paid expenses	None	None
Total amount paid	Nil	Nil
Trustees' Remuneration	Nil	Nil

Material interest of the trustees

No trustee had a material interest in any contracts during the year.

6. Debtors

	2024	2023
	£	£
Other Debtors	14	3,485
	14	3,485

7. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors	14	3,486
	14	3,486

DEDZA WELFARE TRUST (DWT)

England & Wales - Charity number 1139363

Accounts

DEDZA WELFARE TRUST

**ANNUAL REPORT AND
ACCOUNTS**

FOR YEAR ENDED 31 MARCH 2023

**DEDZA WELFARE TRUST
ANNUAL REPORT AND ACCOUNTS
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DEDZA WELFARE TRUST CHARITY INFORMATION

CHARITY TRUSTEES

Mr Mussa A Saleh	Chairman
Mr Bashir Ahmed Adam	Vice Chairman
Mr Suleman Ahmed Mogra	Treasurer
Mr Sabir Ebrahim Akuji	Vice Treasurer
Mr Ismail Yusuf Alibhai	Secretary
Mr Mahomad Equbal Makda	Vice Secretary
Mr Asif Gulam Mohammed Omarji	Malawi Secretary
Mr Adam Bulbul	Committee Member
Mr Imtihaz Abdul Rehman Bhamjee	Committee Member
Mr Omar F Essat	Trustee
Mr Mohamed Rafik Adam Yusuf	Trustee
Mr Mehboob Mussa Sidat	Trustee
Mr Mahomed Altaf Ahmed Sacranie	Trustee
Mr Ibrahim Isap Isat	Trustee
Mr Nazir Ahmed Isat	Trustee
Mr Aboobaker Ahmed	Trustee
Mr Hassan Momoniat	Trustee

REGISTERED OFFICE

PO Box 10388
Leicester
LE5 9HG

REGISTERED CHARITY NUMBER

1139363

INDEPENDENT EXAMINER

Yusuf Ghumra
Ghumra & Co Limited
Chartered Accountant
45 Broadway Road
Leicester LE5 5TB

DEDZA WELFARE TRUST

REPORT OF THE TRUSTEES

The Charity Trustees, who are the members Executive Committee of the Trust, present their annual report and accounts for the year ended 31st March 2023. The Charity Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities": in preparing the annual report and financial statements of the charity.

Governing document

The Trust is an unincorporated organisation formed by adoption of the original constitution dated 9 May 2010 as amended on 20 November 2010 and is registered as a Charity with Charity Commission for England and Wales under charity number 1139363.

Objects of the Association

The principal objects of Dedza Welfare Trust are:

- The relief of need and poverty by providing grants, equipment, emergency aid and resources as the trustees from time to time determine.
- To promote the religion of Islam and understanding of Islam for the public benefit.
- The relief of sickness and the promotion of health.
- The advance of education.
- The promotion of such other purposes as are exclusively charitable under the laws of England and Wales as the trustees from time to time determine.

Charity Trustees

The Executive Committee (and Honorary Officers) is elected by the members at the annual general meeting to serve for a period of two year commencing the end of that meeting.

The Charity Trustees who served during the year are shown on page 1.

Governance and management

The Trust is governed by an Executive Committee, which is responsible to the membership for the effective management of the Trust. The Executive Committee comprises a minimum of 3 Honorary Officers members.

Meetings are held on a regular basis.

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

The law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

DEDZA WELFARE TRUST REPORT OF THE TRUSTEES

(Continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2015 and trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Review of Activities and Future Developments

The statement of financial activities for the year is set out on page 5 of the accounts.

The trust collected voluntary donations amounting to £675,656 from well-wishers and the general public.

This has been used in providing vital aid to affected parts of Malawi. During the year, the trust distributed £ 726,178 for needy causes – see note 2 on page 9.

Surplus is being held pending evaluation of some specific projects that the trustees feel would be of enduring benefit to alleviate poverty and disease.

The trustees always bear in mind unforeseen emergencies that may require urgent application of funds.

Public Interest

In planning activities the trustees kept in mind the Charity Commissioner's guidance on public benefit at the meetings.

Our main partners in the delivery of aid to beneficiaries and affected areas in Malawi are Dedza Welfare Charity Trust, An-Nasihah Trust and Islamic Zakat Fund.

Regulations and Outside Bodies

We have registered as data controller with the Information Commissioner as required by the Data Protection Act 1998.

Volunteers

On many occasions the Association involves volunteers in the delivery of its activities. We have a full range of policies and procedures operating to ensure this involvement is successful and beneficial to all parties.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

Approved by the Board of the Charity Trustees on **12 March 2024** and signed on their behalf:

Mussa A Saleh
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEDZA WELFARE TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Yusuf Ghumra BSc FCA

Chartered Accountant

12 March 2024

**45 Broadway Road
Leicester
LE5 5TB**

DEDZA WELFARE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income from:					
Voluntary donations		-	675,656	675,656	599,621
Gift aid		90,114	-	90,114	30,055
Other		300	-	300	800
Total income		<u>90,414</u>	<u>675,656</u>	<u>766,070</u>	<u>630,476</u>
Expenditure on:					
Charitable activities	2	-	726,178	726,178	539,129
Management and administration	3	18,382	-	18,382	6,300
Total expenditure		<u>18,382</u>	<u>726,178</u>	<u>744,560</u>	<u>545,429</u>
Net Income / (expenditure)		72,032	(50,522)	21,510	85,047
Total funds brought forward		30,341	271,968	302,309	217,262
Total funds carried forward		<u>102,373</u>	<u>221,446</u>	<u>323,819</u>	<u>302,309</u>

**DEDZA WELFARE TRUST
BALANCE SHEET
AS AT 31 MARCH 2023**

	Note	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
CURRENT ASSETS					
Debtors	6	-	3,485	3,485	-
Cash at bank and in hand		105,859	217,961	323,820	302,309
		105,859	221,446	327,305	302,309
CREDITORS					
Amounts falling due within one year	7	(3,486)	-	(3,486)	-
		102,373	221,446	323,819	302,309
NET CURRENT ASSETS					
		102,373	221,446	323,819	302,309
NET ASSETS					
		102,373	221,446	323,819	302,309
INCOME FUNDS					
Restricted funds		102,373	-	102,373	271,968
Unrestricted funds		-	221,446	221,446	30,341
		102,373	221,446	323,819	302,309

Approved by the Board of the Charity Trustees on **12 March 2024** and signed on their behalf:

Suleman Mogra
Treasurer

Mussa A Saleh
Chairman

DEDZA WELFARE TRUST NOTES TO THE ACCOUNTS AS AT 31 MARCH 2023

1. Summary of significant accounting policies

General information and basis of preparation

Dedza Welfare Trust is an unincorporated organisation formed by adoption of the original constitution dated 9 May 2010 and is registered as a Charity with Charity Commission for England and Wales under charity number 1139363. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are:

- The relief of need and poverty by providing grants, equipment, emergency aid and resources as the trustees from time to time determine.
- To promote the religion of Islam and understanding of Islam for the public benefit.
- The relief of sickness and the promotion of health.
- The advance of education.
- The promotion of such other purposes as are exclusively charitable under the laws of England and Wales as the trustees from time to time determine.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with:

- 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) issued in October 2019;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Charities Act 2011; and
- UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

DEDZA WELFARE TRUST NOTES TO THE ACCOUNTS AS AT 31 MARCH 2023 (CONTINUED)

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes grants made and funds applied to provide direct assistance
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**DEDZA WELFARE TRUST
NOTES TO THE ACCOUNTS
AS AT 31 MARCH 2023
(CONTINUED)**

2. Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Malawi - Ramadan Food Packs	-	118,842		113,660
Malawi - Education & Sponsorship	-	123,482		93,325
Malawi – Women welfare and education	-	9,430		10,000
Malawi – Islamic education and Buildings maintenance	-	262,070		158,025
Malawi - Orphanage Support	-	52,620		40,625
Malawi – Clean Water Projects	-	22,750		23,050
Global - Aid appeals	-	75,600		55,220
Malawi – Self Sustaining Projects (goat farming)	-	54,634		45,224
Malawi - Islamic Books	-	2,750		-
Global - Housing Projects	-	4,000		
	<u>-</u>	<u>726,178</u>		<u>539,129</u>

3. Analysis of expenditure on Management and administration

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Printing	7,340	-		2,875
Independent Examiners' remuneration	462	-		420
Bank charges	2,803	-		1,376
Sundries	2,483	-		260
Website expenses	719	-		284
Radio appeal	0	-		-
Marketing	1,317	-		-
Cost of Trustee's meetings	840	-		1,085
Travelling	2,418	-		-
	<u>18,382</u>	<u>-</u>		<u>6,300</u>

4. Trustees and related parties

Trustee expenses and remuneration

	2023	2022
Number of trustees who were paid expenses	<u>None</u>	<u>None</u>
Total amount paid	<u>Nil</u>	<u>Nil</u>
Trustees' Remuneration	<u>Nil</u>	<u>Nil</u>

Material interest of the trustees

No trustee had a material interest in any contracts during the year.

**DEDZA WELFARE TRUST
NOTES TO THE ACCOUNTS
AS AT 31 MARCH 2023
(CONTINUED)**

6. Debtors	2023	2022
	£	£
Other Debtors	-	-
	<hr/>	<hr/>
	<hr/> -	<hr/> -
 7. Creditors: amounts falling due within one year	 2023	 2022
	£	£
Other creditors	3,486	-
	<hr/>	<hr/>
	<hr/> 3,486	<hr/> -

DEDZA WELFARE TRUST (DWT)

England & Wales - Charity number 1139363

Accounts

DEDZA WELFARE TRUST

**ANNUAL REPORT AND
ACCOUNTS**

FOR YEAR ENDED 31 MARCH 2022

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DEDZA WELFARE TRUST CHARITY INFORMATION

CHARITY TRUSTEES

Mr Mussa A Saleh	Chairman
Mr Bashir Ahmed Adam	Vice Chairman
Mr Suleman Ahmed Mogra	Treasurer
Mr Sabir Ebrahim Akuji	Vice Treasurer
Mr Ismail Yusuf Alibhai	Secretary
Mr Mahomad Equbal Makda	Vice Secretary
Mr Asif Gulam Mohammed Omarji	Malawi Secretary
Mr Imtihaz Abdul Rehman Bhamjee	Committee Member
Mr Omar F Essat	Trustee
Mr Mohamed Rafik Adam Yusuf	Trustee
Mr Mehboob Mussa Sidat	Trustee
Mr Mahomed Altaf Ahmed Sacranie	Trustee
Mr Ibrahim Isap Isat	Trustee
Mr Nazir Ahmed Isat	Trustee
Mr Aboobaker Ahmed	Trustee
Mr Hassan Momoniat	Trustee

REGISTERED OFFICE

122 Charles Street
Leicester
LE1 1LB

REGISTERED CHARITY NUMBER

1139363

INDEPENDENT EXAMINER

Yusuf Ghumra
Ghumra & Co Limited
Chartered Accountant
45 Broadway Road
Leicester LE5 5TB

DEDZA WELFARE TRUST

REPORT OF THE TRUSTEES

The Charity Trustees, who are the members Executive Committee of the Trust, submit their annual report and accounts for the year ended 31st March 2022. The Charity Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2021) in preparing the annual report and accounts of the Charity.

Governing document

The Trust is an unincorporated organisation formed by adoption of the original constitution dated 9 May 2010 and is registered as a Charity with Charity Commission for England and Wales under charity number 1139363.

Objects of the Association

The principal objects of Dedza Welfare Trust are:

- The relief of need and poverty by providing grants, equipment, emergency aid and resources as the trustees from time to time determine.
- To promote the religion of Islam and understanding of Islam for the public benefit.
- The relief of sickness and the promotion of health.
- The advance of education.
- The promotion of such other purposes as are exclusively charitable under the laws of England and Wales as the trustees from time to time determine.

Charity Trustees

The Executive Committee (and Honorary Officers) is elected by the members at the annual general meeting to serve for a period of two year commencing the end of that meeting.

Mr Adam Bulbul, former trustee, sadly passed away on 13 November 2021.

The Charity Trustees who served during the year are shown on page 1.

Governance and management

The Trust is governed by an Executive Committee, which is responsible to the membership for the effective management of the Trust. The Executive Committee comprises a minimum of 3 Honorary Officers members.

Meetings are held on a regular basis.

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

The law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 2019 (FRS 102);
- 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;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

DEDZA WELFARE TRUST REPORT OF THE TRUSTEES

(Continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2015 and trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Review of Activities and Future Developments

The statement of financial activities for the year is set out on page 5 of the accounts.

The trust collected voluntary donations amounting to £599,621 from well-wishers and the general public.

This has been used in providing vital aid to affected parts of Malawi. During the year, the trust distributed £ 539,129 for needy causes – see note 2 on page 9.

Surplus is being held pending evaluation of some specific projects that the trustees feel would be of enduring benefit to alleviate poverty and disease.

The trustees always bear in mind unforeseen emergencies that may require urgent application of funds.

Public Interest

In planning activities the trustees kept in mind the Charity Commissioner's guidance on public benefit at the meetings.

Our main partners in the delivery of aid to beneficiaries and affected areas in Malawi are Dedza Welfare Charity Trust, An-Nasihah Trust and Islamic Zakat Fund.

Regulations and Outside Bodies

We have registered as data controller with the Information Commissioner as required by the Data Protection Act 1998.

Volunteers

On many occasions the Association involves volunteers in the delivery of its activities. We have a full range of policies and procedures operating to ensure this involvement is successful and beneficial to all parties.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

Approved by the Board of the Charity Trustees on **16 December 2022** and signed on their behalf:

Mussa A Saleh
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEDZA WELFARE TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.

Yusuf Ghumra BSc FCA

Chartered Accountant

16 December 2022

45 Broadway Road

Leicester

LE5 5TB

DEDZA WELFARE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income from:					
Voluntary donations		-	599,621	599,621	532,090
Gift aid		30,055	-	30,055	11,283
Other		800	-	800	900
Total income		<u>30,855</u>	<u>599,621</u>	<u>630,476</u>	<u>544,273</u>
Expenditure on:					
Charitable activities	2	-	539,129	539,129	445,387
Management and administration	3	6,300	-	6,300	5,787
Total expenditure		<u>6,300</u>	<u>539,129</u>	<u>545,429</u>	<u>451,174</u>
Net Income / (expenditure)		24,555	60,492	85,047	93,099
Total funds brought forward		5,786	211,476	217,262	124,163
Total funds carried forward		<u>30,341</u>	<u>271,968</u>	<u>302,309</u>	<u>217,262</u>

**DEDZA WELFARE TRUST
BALANCE SHEET
AS AT 31 MARCH 2022**

	Note	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
CURRENT ASSETS					
Debtors	6	-	-	-	1,212
Cash at bank and in hand		30,341	271,968	302,309	217,262
		<u>30,341</u>	<u>271,968</u>	<u>302,309</u>	<u>218,474</u>
CREDITORS					
Amounts falling due within one year	7	-	-	-	(1,212)
NET CURRENT ASSETS		<u>30,341</u>	<u>271,968</u>	<u>302,309</u>	<u>217,262</u>
NET ASSETS		<u>30,341</u>	<u>271,968</u>	<u>302,309</u>	<u>217,262</u>
INCOME FUNDS					
Restricted funds		-	271,968	271,968	211,476
Unrestricted funds		30,341	-	30,341	5,786
		<u>30,341</u>	<u>271,968</u>	<u>302,309</u>	<u>217,262</u>

Approved by the Board of the Charity Trustees on **16 December 2022** and signed on their behalf:

Suleman Mogra
Treasurer

Mussa A Saleh
Chairman

DEDZA WELFARE TRUST

NOTES TO THE ACCOUNTS

AS AT 31 MARCH 2022

1. Summary of significant accounting policies

General information and basis of preparation

Dedza Welfare Trust is an unincorporated organisation formed by adoption of the original constitution dated 9 May 2010 and is registered as a Charity with Charity Commission for England and Wales under charity number 1139363. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are:

- The relief of need and poverty by providing grants, equipment, emergency aid and resources as the trustees from time to time determine.
- To promote the religion of Islam and understanding of Islam for the public benefit.
- The relief of sickness and the promotion of health.
- The advance of education.
- The promotion of such other purposes as are exclusively charitable under the laws of England and Wales as the trustees from time to time determine.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with:

- 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 issued in October 2019;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Charities Act 2011; and
- UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2021 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

DEDZA WELFARE TRUST NOTES TO THE ACCOUNTS AS AT 31 MARCH 2022 (CONTINUED)

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes grants made and funds applied to provide direct assistance
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**DEDZA WELFARE TRUST
NOTES TO THE ACCOUNTS
AS AT 31 MARCH 2022
(CONTINUED)**

2. Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Malawi - Ramadan Food Packs	-	113,660	113,660	130,210
Malawi - Education & Sponsorship	-	93,325	93,325	77,637
Malawi – Women welfare and education	-	10,000	10,000	5,000
Malawi – Islamic education and Buildings maintenance	-	158,025	158,025	94,500
Malawi - Orphanage Support	-	40,625	40,625	41,250
Malawi – Clean Water Projects	-	23,050	23,050	59,790
Global - Aid appeals	-	55,220	55,220	7,000
Malawi – Self Sustaining Projects (goat farming)	-	45,224	45,224	30,000
	<u>-</u>	<u>539,129</u>	<u>539,129</u>	<u>445,387</u>

3. Analysis of expenditure on Management and administration

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Printing	2,875	-	2,875	2,553
Independent Examiners' remuneration	420	-	420	420
Bank charges	1,376	-	1,376	1,212
Sundries	260	-	260	1,318
Website expenses	284	-	284	284
Radio appeal	-	-	-	-
Cost of Trustee's meetings	1,085	-	1,085	-
	<u>6,300</u>	<u>-</u>	<u>6,300</u>	<u>5,787</u>

4. Trustees and related parties

Trustee expenses and remuneration

	2022	2021
Number of trustees who were paid expenses	<u>None</u>	<u>None</u>
Total amount paid	<u>Nil</u>	<u>Nil</u>
Trustees' Remuneration	<u>Nil</u>	<u>Nil</u>

Material interest of the trustees

No trustee had a material interest in any contracts during the year.

**DEDZA WELFARE TRUST
NOTES TO THE ACCOUNTS
AS AT 31 MARCH 2022
(CONTINUED)**

6. Debtors	2022	2021
	£	£
Other Debtors	-	1,212
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>
	-	1,212
7. Creditors: amounts falling due within one year	2022	2021
	£	£
Other creditors	-	1,212
	<hr style="border-top: 1px solid black;"/>	<hr style="border-top: 1px solid black;"/>
	<hr style="border-top: 3px double black;"/>	<hr style="border-top: 3px double black;"/>
	-	1,212

DEDZA WELFARE TRUST (DWT)

England & Wales - Charity number 1139363

Accounts

DEDZA WELFARE TRUST

**ANNUAL REPORT AND
ACCOUNTS**

FOR YEAR ENDED 31 MARCH 2021

**DEDZA WELFARE TRUST
ANNUAL REPORT AND ACCOUNTS
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DEDZA WELFARE TRUST CHARITY INFORMATION

CHARITY TRUSTEES

Mr Mussa A Saleh	Chairman
Mr Bashir Ahmed Adam	Vice Chairman
Mr Suleman Ahmed Mogra	Treasurer
Mr Sabir Ebrahim Akuji	Vice Treasurer
Mr Ismail Yusuf Alibhai	Secretary
Mr Mahomad Equbal Makda	Vice Secretary
Mr Asif Gulam Mohammed Omarji	Malawi Secretary
Mr Adam Bulbul	Committee Member
Mr Imtihaz Abdul Rehman Bhamjee	Committee Member
Mr Omar F Essat	Trustee
Mr Mohamed Rafik Adam Yusuf	Trustee
Mr Mehboob Mussa Sidat	Trustee
Mr Mahomed Altaf Ahmed Sacranie	Trustee
Mr Ibrahim Isap Isat	Trustee
Mr Nazir Ahmed Isat	Trustee
Mr Aboobaker Ahmed	Trustee
Mr Hassan Momoniat	Trustee

REGISTERED OFFICE

24 Vulcan House
Vulcan Road
Leicester LE5 3EF

REGISTERED CHARITY NUMBER

1139363

INDEPENDENT EXAMINER

Yusuf Ghumra
Ghumra & Co Limited
Chartered Accountant
45 Broadway Road
Leicester LE5 5TB

DEDZA WELFARE TRUST

REPORT OF THE TRUSTEES

The Charity Trustees, who are the members Executive Committee of the Trust, submit their annual report and accounts for the year ended 31st March 2021. The Charity Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2020) in preparing the annual report and accounts of the Charity.

Governing document

The Trust is an unincorporated organisation formed by adoption of the original constitution dated 9 May 2010 and is registered as a Charity with Charity Commission for England and Wales under charity number 1139363.

Objects of the Association

The principal objects of Dedza Welfare Trust are:

- The relief of need and poverty by providing grants, equipment, emergency aid and resources as the trustees from time to time determine.
- To promote the religion of Islam and understanding of Islam for the public benefit.
- The relief of sickness and the promotion of health.
- The advance of education.
- The promotion of such other purposes as are exclusively charitable under the laws of England and Wales as the trustees from time to time determine.

Charity Trustees

The Executive Committee (and Honorary Officers) is elected by the members at the annual general meeting to serve for a period of two year commencing the end of that meeting.

The Charity Trustees who served during the year are shown on page 1.

Governance and management

The Trust is governed by an Executive Committee, which is responsible to the membership for the effective management of the Trust. The Executive Committee comprises a minimum of 3 Honorary Officers members.

Meetings are held on a regular basis.

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

The law applicable to charities in England & Wales requires the trustees to prepare accounts for each financial year, which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. 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 2015 (FRS 102);
- 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;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

DEDZA WELFARE TRUST REPORT OF THE TRUSTEES

(Continued)

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts Reports) Regulations 2015 and trust deed. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Review of Activities and Future Developments

The statement of financial activities for the year is set out on page 5 of the accounts.

The trust collected voluntary donations amounting to £532,090 from well-wishers and the general public.

This has been used in providing vital aid to affected parts of Malawi. During the year, the trust distributed £445,387 for needy causes – see note 2 on page 9.

Surplus is being held pending evaluation of some specific projects that the trustees feel would be of enduring benefit to alleviate poverty and disease.

The trustees always bear in mind unforeseen emergencies that may require urgent application of funds.

Public Interest

In planning activities the trustees kept in mind the Charity Commissioner's guidance on public benefit at the meetings.

Our main partners in the delivery of aid to beneficiaries and affected areas in Malawi are Dedza Welfare Charity Trust, An-Nasihah Trust and Islamic Zakat Fund.

Regulations and Outside Bodies

We have registered as data controller with the Information Commissioner as required by the Data Protection Act 1998.

Volunteers

On many occasions the Association involves volunteers in the delivery of its activities. We have a full range of policies and procedures operating to ensure this involvement is successful and beneficial to all parties.

Risk Management

The trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining reserves at current levels, combined with an annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions.

Approved by the Board of the Charity Trustees on **4 October 2021** and signed on their behalf:

Mussa A Saleh
Chairman

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DEDZA WELFARE TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 5 to 10.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I 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 material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.

Yusuf Ghumra BSc FCA

Chartered Accountant

4 October 2021

45 Broadway Road

Leicester

LE5 5TB

DEDZA WELFARE TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income from:					
Voluntary donations			532,090	532,090	414,799
Gift aid		11,283		11,283	-
Other		900		900	6,584
Total income		<u>12,183</u>	<u>532,090</u>	<u>544,273</u>	<u>421,383</u>
Expenditure on:					
Charitable activities	2		445,387	445,387	395,425
Management and administration	3	5,787		5,787	7,713
Total expenditure		<u>6,396</u>	<u>445,387</u>	<u>451,174</u>	<u>403,138</u>
Net Income / (expenditure)		6,396	86,703	93,099	18,245
Total funds brought forward		(610)	124,773	124,163	105,918
Total funds carried forward		<u>5,786</u>	<u>211,476</u>	<u>217,262</u>	<u>124,163</u>

**DEDZA WELFARE TRUST
BALANCE SHEET
AS AT 31 MARCH 2021**

	Note	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
CURRENT ASSETS					
Debtors	6		1,212	1,212	1,425
Cash at bank and in hand		6,998	210,264	217,262	124,163
		<u>6,998</u>	<u>211,476</u>	<u>218,474</u>	<u>125,588</u>
CREDITORS					
Amounts falling due within one year	7	(1,212)	-	(1,212)	(1,425)
NET CURRENT ASSETS		<u>5,786</u>	<u>211,476</u>	<u>217,262</u>	<u>124,163</u>
NET ASSETS		<u>5,786</u>	<u>211,476</u>	<u>217,262</u>	<u>124,163</u>
INCOME FUNDS					
Restricted funds			211,476	211,476	124,773
Unrestricted funds		5,786		5,786	(610)
		<u>5,786</u>	<u>211,476</u>	<u>217,262</u>	<u>124,163</u>

Approved by the Board of the Charity Trustees on **4 October 2021** and signed on their behalf:

Suleman Mogra
Treasurer

Mussa A Saleh
Chairman

DEDZA WELFARE TRUST NOTES TO THE ACCOUNTS AS AT 31 MARCH 2021

1. Summary of significant accounting policies

General information and basis of preparation

Dedza Welfare Trust is an unincorporated organisation formed by adoption of the original constitution dated 9 May 2010 and is registered as a Charity with Charity Commission for England and Wales under charity number 1139363. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are:

- The relief of need and poverty by providing grants, equipment, emergency aid and resources as the trustees from time to time determine.
- To promote the religion of Islam and understanding of Islam for the public benefit.
- The relief of sickness and the promotion of health.
- The advance of education.
- The promotion of such other purposes as are exclusively charitable under the laws of England and Wales as the trustees from time to time determine.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with:

- 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) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016);
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Charities Act 2011; and
- UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2020 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

DEDZA WELFARE TRUST NOTES TO THE ACCOUNTS AS AT 31 MARCH 2021 (CONTINUED)

Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes grants made and funds applied to provide direct assistance
- Other expenditure represents those items not falling into the categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants payable to third parties are within the charitable objectives. Where unconditional grants are offered, this is accrued as soon as the recipient is notified of the grant, as this gives rise to a reasonable expectation that the recipient will receive the grants. Where grants are conditional relating to performance then the grant is only accrued when any unfulfilled conditions are outside of the control of the charity.

Foreign currency

Foreign currency transactions are initially recognised by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

Monetary assets and liabilities denominated in a foreign currency at the balance sheet date are translated using the closing rate.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**DEDZA WELFARE TRUST
NOTES TO THE ACCOUNTS
AS AT 31 MARCH 2021
(CONTINUED)**

2. Analysis of expenditure on charitable activities

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Malawi - Ramadan Food Packs	-	130,210	130,210	87,260
Malawi - Education & Sponsorship	-	77,637	77,637	85,899
Malawi – Women welfare and education	-	5,000	5,000	9,500
Malawi – Flood Appeal	-	-	-	20,000
Malawi – Islamic education and Buildings maintenance	-	94,500	94,500	83,000
Malawi - Orphanage Support	-	41,250	41,250	36,000
Malawi – Clean Water Projects	-	59,790	59,790	16,950
Global - Aid appeals	-	7,000	7,000	21,050
Malawi – Islamic Books	-	-	-	20,766
Malawi – Self Sustaining Projects (goat farming)	-	30,000	30,000	15,000
	<u>-</u>	<u>445,387</u>	<u>445,387</u>	<u>395,425</u>

3. Analysis of expenditure on Management and administration

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Printing	2,553	-	2,553	3,789
Independent Examiners' remuneration	420	-	420	490
Bank charges	1,212	-	1,212	894
Sundries	1,318	-	1,318	429
Website expenses	284	-	284	726
Radio appeal	-	-	-	1,020
Cost of Trustee's meetings	-	-	-	365
	<u>5,787</u>	<u>-</u>	<u>5,787</u>	<u>7,713</u>

4. Trustees and related parties

Trustee expenses and remuneration

	2021	2020
Number of trustees who were paid expenses	<u>None</u>	<u>None</u>
Total amount paid	<u>Nil</u>	<u>Nil</u>
Trustees' Remuneration	<u>Nil</u>	<u>Nil</u>

Material interest of the trustees

No trustee had a material interest in any contracts during the year.

**DEDZA WELFARE TRUST
NOTES TO THE ACCOUNTS
AS AT 31 MARCH 2021
(CONTINUED)**

6. Debtors	2021	2020
	£	£
Other Debtors	1,212	1,425
	<u>1,212</u>	<u>1,425</u>
7. Creditors: amounts falling due within one year	2021	2020
	£	£
Other creditors	1,212	1,425
	<u>1,212</u>	<u>1,425</u>