

# HALAL FOOD FOUNDATION LTD

England & Wales · Charity number 1139457

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [06225876](#)

**Registered** 2010-12-22

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

## Contact

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**Address** Unit 15  
The Linen House  
253 Kilburn Lane  
Queens Park  
London  
W10 4BQ

**Phone** 02084467127

**Email** [info@halalfoodauthority.co.uk](mailto:info@halalfoodauthority.co.uk)

**Website** [www.halalfoodauthority.co.uk](http://www.halalfoodauthority.co.uk)

## Activities

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**Objects:** TO ADVANCE THE EDUCATION OF THE PUBLIC BY PROVIDING TRAINING, WORKSHOPS AND EDUCATIONAL MATERIAL RELATING TO THE QUR'ANIC OBLIGATIONS PLACED ON MUSLIMS FOR ADHERENCE OF DIETARY RULES ENABLING CONSUMPTION OF HALAL MEAT, POULTRY AND OTHER FOOD ITEMS.

**Activities:** A charity dedicated to educating the public of all ages about Halal foods and the principles of Halal

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, NATIONAL AND OVERSEAS
- Belgium
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£1,679,054	£1,505,291	£1,314,549	16
2024-01-31	£1,450,785	£1,377,795	£1,140,786	15
2023-01-31	£1,202,100	£1,265,887	£1,067,796	18
2022-01-31	£305,929	£41,424	-	-
2021-01-31	£366,508	£55,323	-	-

## Trustees

Name	Role	Appointed
<b>Dr MATIN KHAN</b>	Chair	
AHMED LATIF		
Dahoora Tuffail		2025-09-29
Dr Muhammad Abdul Wahhab		2025-09-29
Dr Rizwan Khan		2020-05-01
EHSAN SHAHID CHOUDHRY		2017-01-01
Muhammed Faraz Aslam		2020-05-01

**HALAL FOOD FOUNDATION LTD**

England & Wales - Charity number 1139457

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# Accounts

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**COMPANY REGISTRATION NUMBER: England & Wales 06225876**

**CHARITY REGISTRATION NUMBER: England & Wales 1139457**

# **HALAL FOOD FOUNDATION LIMITED**

## **Annual Report and Consolidated Financial Statements**

**31 January 2025**

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Annual Report and Consolidated Financial Statements

Year ended 31 January 2025

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# HALAL FOOD FOUNDATION LIMITED

Year ended 31 January 2025

## CHARITY INFORMATION

Registered Charity Name	Halal Food Foundation Limited
Charity Registration Number	1139457
Registered/Principal Office	Unit 15 Linen House, 253 Kilburn Lane, London W10 4BQ
Trustees	Dr Abdul Matin Khan Dr Ghayasuddin Siddiqui (resigned 23 September 2025) Mr Muhammad Faraz Aslam Mr Ehsan Shahid Choudhry Mr Ahmed Latif Mr Riaz Patel (resigned 23 September 2025) Dr Rizwan Khan Ms Dahoorah Tufail (appointed 23 September 2025) Mr Muhammad Ahdul Wahhab (appointed 23 September 2025)
Auditors	K K Associates Chartered Accountants and Statutory Auditor 305 Crown House North Circular Road Park Royal London NW10 7PN
Solicitors	Lee Bolton Monier-Williams LLP 1 The Sanctuary, Westminster London SW1P 3JT
Bankers	Barclays Bank PLC 1 Churchill Place London E14 5HP

# HALAL FOOD FOUNDATION LIMITED

## TRUSTEES ANNUAL REPORT YEAR ENDED 31 JANUARY 2025

The trustees who are also directors of the charitable company for the purposes of Companies Act 2006 present their report and audited accounts for the year ended 31 January 2025. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 issued in 2019.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The affairs of Halal Food Foundation Limited are governed by the memorandum and articles of association written on incorporation on 25 April 2007 as amended by special resolution dated 29 November 2010.

The charity is managed by a board of trustees who are actively engaged in the overall management and control of the charity. Halal Food Foundation Limited (HFF) is a registered charity and has a trading subsidiary Halal Food Authority Limited (HFA), which is a limited company with shares and operates as a commercial organisation in line with its Memorandum and Articles of Association.

HFF's Board of Trustees consists of seven Trustees who are highly qualified and experienced. They meet regularly and monitor the activities of charity and its subsidiary HFA through regular meetings to review performance and financial management. The trustees are responsible for the management of HFF and also oversee the management of HFA to ensure it is operating efficiently and effectively. HFA operates on a commercial basis and has a Board of Directors. HFA's Board of Directors works hand in glove with the Trustees of HFF to ensure that HFA's Governance and Financial Management are monitored. This is done through quarterly meetings where the Chairman and senior management of HFA presents the summary of achievements and review the financial performance through Budgets and Budgetary Control.

In the year ended 31 January 2025, the following persons served as trustees of Halal Food Foundation Limited:

Dr Abdul Matin Khan  
Dr Ghayasuddin Siddiqui (resigned 23 September 2025)  
Mr Muhammad Faraz Aslam  
Mr Ehsan Shahid Choudhry  
Mr Ahmed Latif  
Mr Riaz Patel (resigned 23 September 2025)  
Dr Rizwan Khan

**HALAL FOOD FOUNDATION LIMITED**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 JANUARY 2025 (continued)**

**OBJECTIVES AND ACTIVITIES**

The charity's objectives are to advance the education of the public by providing training, workshops and educational material relating to the Qur'anic obligations placed on Muslims for adherence of dietary rules enabling consumption of halal meat, poultry and other food items. No grant was received from any government or private organization.

**FINANCIAL REVIEW**

The income of HFA donated to HFF this year was higher than previous year. We anticipate that this income will increase in future years. The charity has a robust Balance Sheet and is expecting to increase activity in the future.

**RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance, and have also established, and manage, an effective internal control environment. This is supported by systems, processes, and procedures.

**PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011 and public benefit guidance published by the Charity Commission.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

**HALAL FOOD FOUNDATION LIMITED**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 JANUARY 2025 (continued)**

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 accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 2011, the applicable Charity (Accounts and Reports) Regulations, and the provisions of the trust deed. 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 irregularities.

## **FUNDRAISING**

HFF has no direct fund raising activity during the year ended 31 January 2025. HFF's only source of income was the surplus transferred by its subsidiary namely HFA.

## **AUDITORS**

Each of the persons who is trustee at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of the information.

K K Associates, Chartered Accountants and Registered Auditors, have been re-appointed as auditors for the ensuing year.

Signed on behalf of the trustees

Unit 15 Linen House  
253 Kilburn Lane, London W10 4BQ



Dr Abdul Matin Khan  
Chairman Board of Trustees

Date: 27 November 2025

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited

Year ended 31 January 2025

#### Opinion

We have audited the financial statements of Halal Food Foundation Limited (the 'parent charitable company') and its sole subsidiary (the 'group') for the year ended 31 January 2025 which comprise the consolidated and parent charity's statements of financial activities (including income and expenditure account), consolidated and parent charities statements of financial position, consolidated statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 January 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2025

relating to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2025

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2025

fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, which it has to comply with. Our audit tests included tests to check this compliance to the extent that we are expected to do so.
- in our risk assessment process detailed discussions and planning took place to ensure that our audit procedures are so designed that any material irregularity including fraud will be uncovered when we carry out our tests.
- in addition, our meetings with the company's management included enquiries that were focused on detection of irregularities including fraud. Discussions included consideration of the risk of management override on controls and segregation of duties.
- as part of our audit, we reviewed all significant transactions that took place during the year. In addition, we reviewed Board minutes and any correspondence with all regulatory authorities.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2025

· Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kamal A. Kureshi  
(Senior Statutory Auditor)

For and on behalf of K K Associates, Statutory Auditor  
305 Crown House, North Circular Road  
Park Royal, London NW10 7PN

27 November 2025

# Halal Food Foundation Limited

## Consolidated Statement of Financial Activities including Income and Expenditure Account For the year ended 31 January 2025

	Notes	Unrestricted funds £ 2025	Total funds £ 2025	Total funds £ 2024
<b>Income from:</b>				
Donations and legacies		-	-	-
Other trading activities	2&3	1,679,005	1,679,005	1,450,656
Investments	4	49	49	129
<b>Total income</b>		<b>1,679,054</b>	<b>1,679,054</b>	<b>1,450,785</b>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	5	1,505,291	1,505,291	1,377,795
<b>Total expenditure</b>		<b>1,505,291</b>	<b>1,505,291</b>	<b>1,377,795</b>
<b>Net income/(expenditure)</b>		<b>173,763</b>	<b>173,763</b>	<b>72,990</b>
<b>Net movement in funds</b>		<b>173,763</b>	<b>173,763</b>	<b>72,990</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	13	1,140,786	1,140,786	1,067,796
<b>Total funds carried forward</b>	<b>13</b>	<b>1,314,549</b>	<b>1,314,549</b>	<b>1,140,786</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 22 form part of these financial statements.

# Halal Food Foundation Limited

## Parent Charity's Statement of Financial Activities including Income and Expenditure Account For the year ended 31 January 2025

	Notes	Unrestricted funds £ 2025	Total funds £ 2025	Total funds £ 2024
<b>Income from:</b>				
Donations and legacies	2&3	283,581	283,581	139,115
Other trading activities		-	-	-
Investments	4	49	49	129
<b>Total income</b>		<b>283,630</b>	<b>283,630</b>	<b>139,244</b>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	5	109,867	109,867	66,254
<b>Total expenditure</b>		<b>109,687</b>	<b>109,867</b>	<b>66,254</b>
<b>Net income/(expenditure)</b>		<b>173,763</b>	<b>173,763</b>	<b>72,990</b>
<b>Net movement in funds</b>		<b>173,763</b>	<b>173,763</b>	<b>72,990</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	13	1,140,786	1,140,786	1,067,796
<b>Total funds carried forward</b>	<b>13</b>	<b>1,314,549</b>	<b>1,314,549</b>	<b>1,140,786</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 22 form part of these financial statements.

**Halal Food Foundation  
Limited**

**Consolidated and Parent  
Charity's Balance Sheets  
as at 31 January 2025**

	Notes	Group 31-Jan-25 £	Charity 31-Jan-25 £	Group 31-Jan-24 £	Charity 31-Jan-24 £
<b>Fixed assets</b>					
Tangible assets	10	778,741	350,432	444,639	-
Investments	2&3	-	1	-	1
<i>Total fixed assets</i>		778,741	350,433	444,639	1
<b>Current assets</b>					
Debtors	11	210,064	963,328	249,407	870,627
Cash at bank and in hand		502,349	7,354	573,464	288,674
<i>Total current assets</i>		712,413	970,682	822,871	1,159,301
<b>Creditors: amounts falling due within one year</b>	12	176,605	6,566	126,724	18,516
<i>Net current assets/(liabilities)</i>		535,808	964,116	696,147	1,140,785
<i>Total assets less current liabilities</i>		1,314,549	1,314,549	1,140,786	1,140,786
<i>Total net assets or liabilities</i>	13	1,314,549	1,314,549	1,140,786	1,140,786
<b>Funds of the Charity</b>					
Unrestricted funds		1,314,549	1,314,549	1,140,786	1,140,786
<i>Total funds</i>	13	1,314,549	1,314,549	1,140,786	1,140,786

These financial statements have been prepared in accordance with the provisions applicable to small companies' regimes set out in part 15 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charities Act 2011 with respect to accounting records and preparation of accounts.

The notes on pages 17 to 22 form part of these financial statements.

## Halal Food Foundation Limited

### Consolidated and Parent Charity's Balance Sheets as at 31 January 2025 (continued)

These financial statements were approved by the board of trustees and authorised for issue on 27 November 2025, and are signed on behalf of the board by:



Dr Abdul Matin Khan  
Chairman Board of Trustees

The notes on pages 17 to 22 form part of these financial statements.

## Halal Food Foundation Limited

### Consolidated Statement of Cash Flows year ended 31 January 2025

	Notes	2025 £	2024 £
<b>Cash flows from operation activities</b>			
Net (deficit)/income		173,763	72,990
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets	10	19,324	18,725
Other interest receivable and similar income	4	(49)	(129)
<i>Changes in:</i>			
Trade and other debtors	11	39,342	47,126
Trade and other creditors	12	49,882	(9,446)
Cash generated from operations		282,262	129,266
Interest received	4	49	129
Net cash from operating activities		282,311	129,395
<b>Cash flows from investing activities</b>			
Purchase of tangible assets	10	(353,426)	(4,494)
Net cash from investing activities		(353,426)	(4,494)
<b>Net increase in cash and cash equivalents</b>			
		(71,115)	124,901
<b>Cash and cash equivalents at beginning of year</b>			
		573,464	448,563
<b>Cash and cash equivalents at end of year</b>			
		502,349	573,464

The notes on pages 17 to 22 form part of these financial statements.

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 January 2025**

**1. ACCOUNTING POLICIES**

**a) Basis of preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland FRS102 issued in 2019, and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

**b) Funds structure**

The charity has unrestricted funds. The sole donor, which is the charity's trading subsidiary Halal Food Authority Ltd, has not placed any restrictions on the donations. The charity is of course regulated by the requirements contained in its constitution documents.

**c) Income recognition**

All income is recognised when the trading subsidiary has confirmed the donation to the charity. The Trustees consider this to be the appropriate principle.

**d) Expenditure recognition**

Expenditure is recognised when the liability is confirmed. The charity follows a strict evaluation and approval procedure for charitable expenditure and funds are disbursed upon approval.

**e) Tangible fixed assets and depreciation**

All fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures Fittings & Equipment	-	20% straight line basis
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**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2025**

**2. DONATIONS, TRADING SUBSIDIARY AND TRADING INCOME**

	2025		2024	
	Group	Parent	Group	Parent
	£	£	£	£
Donations	-	283,581	-	139,115
Trading subsidiary revenues	1,679,005	-	1,450,656	-

Halal Food Authority Limited (registered in England & Wales company number 06273989) is the trading subsidiary 100% owned by the charity Halal Food Foundation Ltd. All surplus made by Halal Food Authority Limited is donated to the charity Halal Food Foundation Limited. See note 3.

**3. RESULTS OF TRADING SUBSIDIARY (Halal Food Authority Limited)**

	2025	2024
	£	£
Income statement of trading subsidiary		
Subsidiary trading income	1,679,005	1,450,656
Operating and administrative costs	(1,395,424)	(1,311,541)
Net profit donated to Halal Food Foundation Ltd	283,581	139,115

Balance Sheet of trading subsidiary		
Fixed assets	428,309	444,639
Current assets	694,267	531,352
Current liabilities	(170,039)	(108,208)
Long term liabilities	(952,536)	(867,782)
Total net assets	1	1
Issued share capital, no reserves	1	1

**4. INVESTMENT INCOME**

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2025	£	2024
	£	£	£	£
Bank interest receivable	49	49	129	129

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2025**

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	2025	2025	2024	2024
	£	£	£	£
	Group	Parent	Group	Parent
Halal food certification - expenditure incurred by trading subsidiary	1,370,125	-	1,286,841	-
Governance and support costs	135,166	109,867	90,954	66,254
	1,505,291	109,687	1,377,795	66,254

**6. GOVERNANCE AND SUPPORT COSTS**

	2025	2025	2024	2024
	£	£	£	£
	Group	Parent	Group	Parent
Staff costs	71,136	71,136	50,760	50,760
External audit	11,950	5,975	11,950	5,975
Legal and professional	26,013	26,013	7,121	7,121
Office costs	6,743	6,743	2,398	2,398
Depreciation	19,324	-	18,725	-
Total	135,166	109,867	90,954	66,254

**7. NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:

	2025	2025	2024	2024
	£	£	£	£
	Group	Parent	Group	Parent
External audit fees	11,950	5,975	11,950	5,975
Depreciation	19,324	-	18,725	-

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2025**

**8. CONSOLIDATED STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	2025	2024
	£	£
Gross salaries	514,771	480,644
Employers NI	40,112	41,007
Pension	11,572	7,986
Total	566,455	529,637

The average number of employees during the year was as follows:

	2025	2024
	No.	No.
Number of permanent staff	16	15

No employee received remuneration of more than £60,000 during the year (2024 - Nil).

**9. TRUSTEES REMUNERATION AND EXPENSES AND RELATED PARTY TRANSACTIONS**

No remuneration or benefits or expenses were paid to trustees by the charity Halal Food Foundation Limited during this year and the previous year.

From Halal Food Authority Limited, a trading company owned by the charity Halal Food Foundation Ltd, the remuneration in respect of professional services provided to the trading company and benefit as listed below were paid during this year. They were not payments for acting as trustees of Halal Food Foundation Limited but were payments for necessary professional services provided to the trading company based on the expertise of the payees.

Name of Trustee	Remuneration for services provided
-----------------	------------------------------------

Dr Abdul Matin Khan	£22,800 (2024 - £22,400)
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Mr Ahmad Latif	£7,150 (2024 - £7,750)
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Dr Ghayasuddin Siddiqui	£7,800 (2024 - £8,050)
-------------------------	------------------------

In addition, as part of remuneration for services, health insurance costs in respect of Dr Abdul Matin Khan were paid amounting £11,774 (2024 - £7,974).

The only related party transaction that took place during this and the previous year was donation of net surplus by the trading subsidiary Halal Food Authority Limited to Halal Food Foundation Limited. The amounts were £283,581 (2024 - £139,115).

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2025**

**10. TANGIBLE FIXED ASSETS - Group**

	Long leasehold property £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 February 2024	420,126	110,626	530,752
Additions	350,432	2,994	353,426
At 31 January 2025	770,558	113,620	884,178
Depreciation			
At 1 February 2024	-	86,113	86,113
Charge for the year	-	19,324	19,324
At 31 January 2025	-	105,437	105,437
Carrying amount			
At 31 January 2025	770,558	8,183	778,741
At 31 January 2024	420,126	24,513	444,639

The only fixed asset in parent company Halal Food Foundation Ltd is the leasehold property acquisition during this year amounting to £350,432 as shown above.

**11. DEBTORS**

	2025 £	2025 £	2024 £	2024 £
	Group	Parent	Group	Parent
Trade debtors	161,640	-	171,487	-
Receivable from subsidiary company	-	952,536	-	867,782
Other debtors	48,424	10,792	77,920	2,845
Total	210,064	963,328	249,407	870,627

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2025**

**12. CREDITORS: Amounts falling due within one year**

	2025	2025	2024	2024
	£	£	£	£
	Group	Parent	Group	Parent
Trade creditors	78,073	-	36,134	-
Social security and other taxes	94,152	-	88,190	591
Other creditors	4,380	6,566	2,400	17,925
<b>Total</b>	<b>176,605</b>	<b>6,566</b>	<b>126,724</b>	<b>18,516</b>

**13. UNRESTRICTED INCOME FUNDS**

	2025	2024
	£	£
	Unrestricted and total	Unrestricted and total
Accumulated funds brought forward	1,140,786	1,067,796
Net surplus/(deficit) of the year	173,763	72,990
Accumulated funds carried forward	1,314,549	1,140,786

**14. SUMMARY OF ASSETS AND LIABILITIES OF EACH CATEGORY OF FUNDS OF THE CHARITY**

All charity Balance Sheet items fall in the Unrestricted Funds category.

**15. CONTROLLING PARTY**

The charitable company is controlled by its members who are also its trustees.

**16. CHARITABLE COMPANY STATUS**

Halal Food Foundation Limited is a private company limited by guarantee without share capital. It is incorporated and registered in England & Wales.

**HALAL FOOD FOUNDATION LTD**

England & Wales - Charity number 1139457

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# Accounts

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**COMPANY REGISTRATION NUMBER: England & Wales 06225876**

**CHARITY REGISTRATION NUMBER: England & Wales 1139457**

# **HALAL FOOD FOUNDATION LIMITED**

## **Annual Report and Consolidated Financial Statements**

**31 January 2024**

# HALAL FOOD FOUNDATION LIMITED

Company Limited by Guarantee

## Annual Report and Consolidated Financial Statements

Year ended 31 January 2024

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# HALAL FOOD FOUNDATION LIMITED

Year ended 31 January 2024

## CHARITY INFORMATION

Registered Charity Name	Halal Food Foundation Limited
Charity Registration Number	1139457
Registered/Principal Office	Unit 15 Linen House, 253 Kilburn Lane, London W10 4BQ
Trustees	Dr Abdul Matin Khan Dr Ghayasuddin Siddiqui Mr Muhammad Faraz Aslam Mr Ehsan Shahid Choudhry Mr Ahmed Latif Mr Riaz Patel Dr Rizwan Khan
Auditors	K K Associates Chartered Accountants and Statutory Auditor 305 Crown House North Circular Road Park Royal London NW10 7PN
Solicitors	Lee Bolton Monier-Williams LLP 1 The Sanctuary, Westminster London SW1P 3JT
Bankers	Barclays Bank PLC 1 Churchill Place London E14 5HP

# HALAL FOOD FOUNDATION LIMITED

## TRUSTEES ANNUAL REPORT YEAR ENDED 31 JANUARY 2024

The trustees who are also directors of the charitable company for the purposes of Companies Act 2006 present their report and audited accounts for the year ended 31 January 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 issued in 2019.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The affairs of Halal Food Foundation Limited are governed by the memorandum and articles of association written on incorporation on 25 April 2007 as amended by special resolution dated 29 November 2010.

The charity is managed by a board of trustees who are actively engaged in the overall management and control of the charity. Halal Food Foundation Limited (HFF) is a registered charity and has a trading subsidiary Halal Food Authority Limited (HFA), which is a limited company with shares and operates as a commercial organisation in line with its Memorandum and Articles of Association.

HFF's Board of Trustees consists of seven Trustees who are highly qualified and experienced. They meet regularly and monitor the activities of charity and its subsidiary HFA through regular meetings to review performance and financial management. The trustees are responsible for the management of HFF and also oversee the management of HFA to ensure it is operating efficiently and effectively. HFA operates on a commercial basis and has a Board of Directors. HFA's Board of Directors works hand in glove with the Trustees of HFF to ensure that HFA's Governance and Financial Management are monitored. This is done through quarterly meetings where the Chairman and senior management of HFA presents the summary of achievements and review the financial performance through Budgets and Budgetary Control.

In the year ended 31 January 2024, the following persons served as trustees of Halal Food Foundation Limited:

Dr Abdul Matin Khan  
Dr Ghayasuddin Siddiqui  
Mr Muhammad Faraz Aslam  
Mr Ehsan Shahid Choudhry  
Mr Ahmed Latif  
Mr Riaz Patel  
Dr Rizwan Khan

**HALAL FOOD FOUNDATION LIMITED**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 JANUARY 2024 (continued)**

**OBJECTIVES AND ACTIVITIES**

The charity's objectives are to advance the education of the public by providing training, workshops and educational material relating to the Qur'anic obligations placed on Muslims for adherence of dietary rules enabling consumption of halal meat, poultry and other food items. No grant was received from any government or private organization.

**FINANCIAL REVIEW**

The income of HFA donated to HFF this year was higher than previous year. We anticipate that this income will increase in future years. The charity has a robust Balance Sheet and is expecting to increase activity in the future.

**RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance, and have also established, and manage, an effective internal control environment. This is supported by systems, processes, and procedures.

**PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011 and public benefit guidance published by the Charity Commission.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

**HALAL FOOD FOUNDATION LIMITED**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 JANUARY 2024 (continued)**

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 accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 2011, the applicable Charity (Accounts and Reports) Regulations, and the provisions of the trust deed. 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 irregularities.

## **FUNDRAISING**

HFF has no direct fund raising activity during the year ended 31 January 2024. HFF's only source of income was the surplus transferred by its subsidiary namely HFA.

## **AUDITORS**

Each of the persons who is trustee at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of the information.

K K Associates, Chartered Accountants and Registered Auditors, have been re-appointed as auditors for the ensuing year.

Signed on behalf of the trustees

Unit 15 Linen House  
253 Kilburn Lane, London W10 4BQ

Date: 29 November 2024

  
Dr Abdul Matin Khan  
Chairman Board of Trustees

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited

Year ended 31 January 2024

#### Opinion

We have audited the financial statements of Halal Food Foundation Limited (the 'parent charitable company') and its sole subsidiary (the 'group') for the year ended 31 January 2024 which comprise the consolidated and parent charity's statements of financial activities (including income and expenditure account), consolidated and parent charities statements of financial position, consolidated statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 January 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2024

relating to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2024

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the group and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2024

fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, which it has to comply with. Our audit tests included tests to check this compliance to the extent that we are expected to do so.
- in our risk assessment process detailed discussions and planning took place to ensure that our audit procedures are so designed that any material irregularity including fraud will be uncovered when we carry out our tests.
- in addition, our meetings with the company's management included enquiries that were focused on detection of irregularities including fraud. Discussions included consideration of the risk of management override on controls and segregation of duties.
- as part of our audit, we reviewed all significant transactions that took place during the year. In addition, we reviewed Board minutes and any correspondence with all regulatory authorities.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2024

· Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kamal A. Kureshi  
(Senior Statutory Auditor)

For and on behalf of K K Associates, Statutory Auditor  
305 Crown House, North Circular Road  
Park Royal, London NW10 7PN

29 November 2024

# Halal Food Foundation Limited

## Consolidated Statement of Financial Activities including Income and Expenditure Account For the year ended 31 January 2024

	Notes	Unrestricted funds £ 2024	Total funds £ 2024	Total funds £ 2023
<b>Income from:</b>				
Donations and legacies		-	-	-
Other trading activities	2&3	1,450,656	1,450,656	1,202,096
Investments	4	129	129	4
<b>Total income</b>		<b>1,450,785</b>	<b>1,450,785</b>	<b>1,202,100</b>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	5	1,377,795	1,377,795	1,265,887
<b>Total expenditure</b>		<b>1,377,795</b>	<b>1,377,795</b>	<b>1,265,887</b>
<b>Net income/(expenditure)</b>		<b>72,990</b>	<b>72,990</b>	<b>(63,787)</b>
<b>Net movement in funds</b>		<b>72,990</b>	<b>72,990</b>	<b>(63,787)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	13	1,067,796	1,067,796	1,131,583
<b>Total funds carried forward</b>	<b>13</b>	<b>1,140,786</b>	<b>1,140,786</b>	<b>1,067,796</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 22 form part of these financial statements.

# Halal Food Foundation Limited

## Parent Charity's Statement of Financial Activities including Income and Expenditure Account For the year ended 31 January 2024

	Notes	Unrestricted funds £ 2024	Total funds £ 2024	Total funds £ 2023
<b>Income from:</b>				
Donations and legacies	2&3	139,115	139,115	15,425
Other trading activities		-	-	-
Investments	4	129	129	4
<b>Total income</b>		<b>139,244</b>	<b>139,244</b>	<b>15,429</b>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	5	66,254	66,254	79,216
<b>Total expenditure</b>		<b>66,254</b>	<b>66,254</b>	<b>79,216</b>
<b>Net income/(expenditure)</b>		<b>72,990</b>	<b>72,990</b>	<b>(63,787)</b>
<b>Net movement in funds</b>		<b>72,990</b>	<b>72,990</b>	<b>(63,787)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	13	1,067,796	1,067,796	1,131,583
<b>Total funds carried forward</b>	<b>13</b>	<b>1,140,786</b>	<b>1,140,786</b>	<b>1,067,796</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 22 form part of these financial statements.

**Halal Food Foundation  
Limited**

**Consolidated and Parent  
Charity's Balance Sheets  
as at 31 January 2024**

	Notes	Group 31-Jan-24 £	Charity 31-Jan-24 £	Group 31-Jan-23 £	Charity 31-Jan-23 £
<b>Fixed assets</b>					
<b>Tangible assets</b>	10	444,639	-	458,870	-
<b>Investments</b>	2&3	-	1	-	1
<b>Total fixed assets</b>		444,639	1	458,870	1
<b>Current assets</b>					
<b>Debtors</b>	11	249,407	870,627	296,533	726,267
<b>Cash at bank and in hand</b>		573,464	288,674	448,563	353,479
<b>Total current assets</b>		822,871	1,159,301	745,096	1,079,746
<b>Creditors: amounts falling due within one year</b>	12	126,724	18,516	136,170	11,951
<b>Net current assets/(liabilities)</b>		696,147	1,140,785	608,926	1,067,795
<b>Total assets less current liabilities</b>		1,140,786	1,140,786	1,067,796	1,067,796
<b>Total net assets or liabilities</b>	13	1,140,786	1,140,786	1,067,796	1,067,796
<b>Funds of the Charity</b>					
<b>Unrestricted funds</b>		1,140,786	1,140,786	1,067,796	1,067,796
<b>Total funds</b>	13	1,140,786	1,140,786	1,067,796	1,067,796

These financial statements have been prepared in accordance with the provisions applicable to small companies' regimes set out in part 15 of the Companies Act 2006.

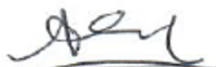
The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charities Act 2011 with respect to accounting records and preparation of accounts.

The notes on pages 17 to 22 form part of these financial statements.

## Halal Food Foundation Limited

### Consolidated and Parent Charity's Balance Sheets as at 31 January 2024 (continued)

These financial statements were approved by the board of trustees and authorised for issue on 29 November 2024, and are signed on behalf of the board by:



Dr Abdul Matin Khan  
Chairman Board of Trustees

The notes on pages 17 to 22 form part of these financial statements.

# Halal Food Foundation Limited

## Consolidated Statement of Cash Flows year ended 31 January 2024

	Notes	2024 £	2023 £
<b>Cash flows from operation activities</b>			
Net (deficit)/income		72,990	(63,787)
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets	10	18,725	19,677
Other interest receivable and similar income	4	(129)	(4)
<i>Changes in:</i>			
Trade and other debtors	11	47,126	56,906
Trade and other creditors	12	(9,446)	21,672
Cash generated from operations		129,266	34,464
Interest received	4	129	4
Net cash from operating activities		129,395	34,468
<b>Cash flows from investing activities</b>			
Purchase of tangible assets	10	(4,494)	(453,372)
Net cash from investing activities		(4,494)	(453,372)
<b>Net increase in cash and cash equivalents</b>		124,901	(418,904)
<b>Cash and cash equivalents at beginning of year</b>		448,563	867,467
<b>Cash and cash equivalents at end of year</b>		573,464	448,563

The notes on pages 17 to 22 form part of these financial statements.

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 January 2024**

**1. ACCOUNTING POLICIES**

**a) Basis of preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland FRS102 issued in 2019, and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

**b) Funds structure**

The charity has unrestricted funds. The sole donor, which is the charity's trading subsidiary Halal Food Authority Ltd, has not placed any restrictions on the donations. The charity is of course regulated by the requirements contained in its constitution documents.

**c) Income recognition**

All income is recognised when the trading subsidiary has confirmed the donation to the charity. The Trustees consider this to be the appropriate principle.

**d) Expenditure recognition**

Expenditure is recognised when the liability is confirmed. The charity follows a strict evaluation and approval procedure for charitable expenditure and funds are disbursed upon approval.

**e) Tangible fixed assets and depreciation**

All fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures Fittings & Equipment                      -                      20% straight line basis

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2024**

**2. DONATIONS, TRADING SUBSIDIARY AND TRADING INCOME**

	2024	2024	2023	2023
	Group	Parent	Group	Parent
	£	£	£	£
Donations	-	139,115	-	15,425
Trading subsidiary revenues	1,450,656	-	1,202,096	-

Halal Food Authority Limited (registered in England & Wales company number 06273989) is the trading subsidiary 100% owned by the charity Halal Food Foundation Ltd. All surplus made by Halal Food Authority Limited is donated to the charity Halal Food Foundation Limited. See note 3.

**3. RESULTS OF TRADING SUBSIDIARY (Halal Food Authority Limited)**

	2024	2023
	£	£
Income statement of trading subsidiary		
Subsidiary trading income	1,450,656	1,202,096
Operating and administrative costs	(1,311,541)	(1,186,671)
Net profit donated to Halal Food Foundation Ltd	139,115	15,425

Balance Sheet of trading subsidiary	2024	2023
Fixed assets	444,639	458,870
Current assets	531,352	372,508
Current liabilities	(108,208)	(124,219)
Long term liabilities	(867,782)	(707,158)
Total net assets	1	1
Issued share capital, no reserves	1	1

**4. INVESTMENT INCOME**

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2024	£	2023
	£	£	£	£
Bank interest receivable	129	129	4	4

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2024**

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	2024	2024	2023	2023
	£	£	£	£
	Group	Parent	Group	Parent
Halal food certification - expenditure incurred by trading subsidiary	1,286,841	-	1,161,019	-
Governance and support costs	90,954	66,254	104,868	79,216
	1,377,795	66,254	1,265,887	79,216

**6. GOVERNANCE AND SUPPORT COSTS**

	2024	2024	2023	2023
	£	£	£	£
	Group	Parent	Group	Parent
Staff costs	50,760	50,760	49,465	49,465
External audit	11,950	5,975	11,950	5,975
Legal and professional	7,121	7,121	11,425	11,425
Office costs	2,398	2,398	12,351	12,351
Depreciation	18,725	-	19,677	-
Total	90,954	66,254	104,868	79,216

**7. NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:

	2024	2024	2023	2023
	£	£	£	£
	Group	Parent	Group	Parent
External audit fees	11,950	5,975	11,950	5,975
Depreciation	18,725	-	19,677	-

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2024**

**8. CONSOLIDATED STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	2024	2023
	£	£
Gross salaries	480,644	485,768
Employers NI	41,007	40,338
Pension	7,986	6,973
Total	529,637	533,079

The average number of employees during the year was as follows:

	2024	2023
	No.	No.
Number of permanent staff	15	15

No employee received remuneration of more than £60,000 during the year (2023 - Nil).

**9. TRUSTEES AND RELATED PARTY TRANSACTIONS**

No remuneration or benefits or expenses were paid to trustees by the charity Halal Food Foundation Limited during this year and the previous year.

The only related party transaction that took place during this and the previous year was donation of net surplus by the trading subsidiary Halal Food Authority Limited to Halal Food Foundation Limited. The amounts were £139,115 (2023 - £15,425).

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2024**

**10. TANGIBLE FIXED ASSETS**

(No fixed assets in parent charitable company accounts)

Cost	Long	Fixtures,	Total
	leasehold	fittings and	
	property	equipment	
	£	£	£
At 1 February 2023	420,126	106,132	526,258
Additions	-	4,494	4,494
At 31 January 2024	420,126	110,626	530,752
Depreciation			
At 1 February 2023	-	67,388	67,388
Charge for the year	-	18,725	18,725
At 31 January 2024	-	86,113	86,113
Carrying amount			
At 31 January 2024	420,126	24,513	444,639
At 31 January 2023	420,126	38,744	458,870

**11. DEBTORS**

	2024		2023	
	£	£	£	£
	Group	Parent	Group	Parent
Trade debtors	171,487	-	249,737	-
Receivable from subsidiary company	-	867,782	-	707,158
Other debtors	77,920	2,845	46,796	19,109
Total	249,407	870,627	296,533	726,267

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2024**

**12. CREDITORS: Amounts falling due within one year**

	2024	2024	2023	2023
	£	£	£	£
	Group	Parent	Group	Parent
Trade creditors	36,134	-	32,380	-
Social security and other taxes	88,190	591	72,644	-
Other creditors	2,400	17,925	31,146	11,951
<b>Total</b>	<b>126,724</b>	<b>18,516</b>	<b>136,170</b>	<b>11,951</b>

**13. UNRESTRICTED INCOME FUNDS**

	2024	2023
	£	£
	Unrestricted and total	Unrestricted and total
Accumulated funds brought forward	1,067,796	1,131,583
Net surplus/(deficit) of the year	72,990	(63,787)
Accumulated funds carried forward	1,140,786	1,067,796

**14. SUMMARY OF ASSETS AND LIABILITIES OF EACH CATEGORY OF FUNDS OF THE CHARITY**

All charity Balance Sheet items fall in the Unrestricted Funds category.

**15. CONTROLLING PARTY**

The charitable company is controlled by its members who are also its trustees.

**16. CHARITABLE COMPANY STATUS**

Halal Food Foundation Limited is a private company limited by guarantee without share capital. It is incorporated and registered in England & Wales.

**HALAL FOOD FOUNDATION LTD**

England & Wales - Charity number 1139457

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# Accounts

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**COMPANY REGISTRATION NUMBER: England & Wales 06225876**

**CHARITY REGISTRATION NUMBER: England & Wales 1139457**

## **HALAL FOOD FOUNDATION LIMITED**

### **Annual Report and Consolidated Financial Statements**

**31 January 2023**

# HALAL FOOD FOUNDATION LIMITED

Company Limited by Guarantee

## Annual Report and Consolidated Financial Statements

Year ended 31 January 2023

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# HALAL FOOD FOUNDATION LIMITED

Year ended 31 January 2023

## CHARITY INFORMATION

Registered Charity Name	Halal Food Foundation Limited
Charity Registration Number	1139457
Registered/Principal Office	Unit 15 Linen House, 253 Kilburn Lane, London W10 4BQ
Trustees	Dr Abdul Matin Khan Dr Ghayasuddin Siddiqui Mr Muhammad Faraz Aslam Mr Ehsan Shahid Choudhry Mr Ahmed Latif Mr Riaz Patel Dr Rizwan Khan
Auditors	K K Associates Chartered Accountants and Statutory Auditor 305 Crown House North Circular Road Park Royal London NW10 7PN
Solicitors	Lee Bolton Monier-Williams LLP 1 The Sanctuary, Westminster London SW1P 3JT
Bankers	Barclays Bank PLC 1 Churchill Place London E14 5HP

## **HALAL FOOD FOUNDATION LIMITED**

### **TRUSTEES ANNUAL REPORT YEAR ENDED 31 JANUARY 2023**

The trustees who are also directors of the charitable company for the purposes of Companies Act 2006 present their report and audited accounts for the year ended 31 January 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 issued in 2019.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The affairs of Halal Food Foundation Limited are governed by the memorandum and articles of association written on incorporation on 25 April 2007 as amended by special resolution dated 29 November 2010.

The charity is managed by a board of trustees who are actively engaged in the overall management and control of the charity. Halal Food Foundation Limited (HFF) is a registered charity and has a trading subsidiary Halal Food Authority Limited (HFA), which is a limited company with shares and operates as a commercial organisation in line with its Memorandum and Articles of Association.

HFF's Board of Trustees consists of seven Trustees who are highly qualified and experienced. They meet regularly and monitor the activities of charity and its subsidiary HFA through regular meetings to review performance and financial management. The trustees are responsible for the management of HFF and also oversee the management of HFA to ensure it is operating efficiently and effectively. HFA operates on a commercial basis and has a Board of Directors. HFA's Board of Directors works hand in glove with the Trustees of HFF to ensure that HFA's Governance and Financial Management are monitored. This is done through quarterly meetings where the Chairman and senior management of HFA presents the summary of achievements and review the financial performance through Budgets and Budgetary Control.

In the year ended 31 January 2023, the following persons served as trustees of Halal Food Foundation Limited:

Dr Abdul Matin Khan  
Dr Ghayasuddin Siddiqui  
Mr Muhammad Faraz Aslam  
Mr Ehsan Shahid Choudhry  
Mr Ahmed Latif  
Mr Riaz Patel  
Dr Rizwan Khan

**HALAL FOOD FOUNDATION LIMITED**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 JANUARY 2023 (continued)**

**OBJECTIVES AND ACTIVITIES**

The charity's objectives are to advance the education of the public by providing training, workshops and educational material relating to the Qur'anic obligations placed on Muslims for adherence of dietary rules enabling consumption of halal meat, poultry and other food items. No grant was received from any government or private organization.

**FINANCIAL REVIEW**

The income of HFA donated to HFF this year was less than previous years due to higher development costs which are expected to increase activity in the future. We anticipate that this income will increase in future years. The charity has a robust Balance Sheet and is expecting to increase activity in the future.

**RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance, and have also established, and manage, an effective internal control environment. This is supported by systems, processes, and procedures.

**PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011 and public benefit guidance published by the Charity Commission.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

**HALAL FOOD FOUNDATION LIMITED**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 JANUARY 2023 (continued)**

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 accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 2011, the applicable Charity (Accounts and Reports) Regulations, and the provisions of the trust deed. 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 irregularities.

### **FUNDRAISING**

HFF has no direct fund raising activity during the year ended 31 January 2023. HFF's only source of income was the surplus transferred by its subsidiary namely HFA.

### **AUDITORS**

Each of the persons who is trustee at the date of approval of this report confirms that:


- So far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of the information.

K K Associates, Chartered Accountants and Registered Auditors, have been re-appointed as auditors for the ensuing year.

Unit 15 Linen House  
253 Kilburn Lane, London W10 4BQ

Date: 21 June 2024

Signed on behalf of the trustees

  
Dr Abdul Matin Khan  
Chairman Board of Trustees

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited

Year ended 31 January 2023

#### Opinion

We have audited the financial statements of Halal Food Foundation Limited (the 'charitable company') for the year ended 31 January 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2023

relating to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2023

misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2023

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, which it has to comply with. Our audit tests included tests to check this compliance to the extent that we are expected to do so.
- in our risk assessment process detailed discussions and planning took place to ensure that our audit procedures are so designed that any material irregularity including fraud will be uncovered when we carry out our tests.
- in addition, our meetings with the company's management included enquiries that were focused on detection of irregularities including fraud. Discussions included consideration of the risk of management override on controls and segregation of duties.
- as part of our audit, we reviewed all significant transactions that took place during the year. In addition, we reviewed Board minutes and any correspondence with all regulatory authorities.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

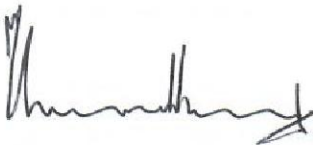
Year ended 31 January 2023

· Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kamal A. Kureshi  
(Senior Statutory Auditor)

For and on behalf of K K Associates, Statutory Auditor  
305 Crown House, North Circular Road  
Park Royal, London NW10 7PN

21 June 2024

# Halal Food Foundation Limited

## Consolidated Statement of Financial Activities including Income and Expenditure Account For the year ended 31 January 2023

	Notes	Unrestricted funds £ 2023	Total funds £ 2023	Total funds £ 2022
<b>Income from:</b>				
Donations and legacies		-	-	-
Other trading activities	2&3	1,202,096	1,202,096	1,223,305
Investments	4	4	4	0
<b>Total income</b>		<b>1,202,100</b>	<b>1,202,100</b>	<b>1,223,305</b>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	5	1,265,887	1,265,887	970,749
<b>Total expenditure</b>		<b>1,265,887</b>	<b>1,265,887</b>	<b>970,749</b>
<b>Net income/(expenditure)</b>		<b>(63,787)</b>	<b>(63,787)</b>	<b>252,556</b>
<b>Net movement in funds</b>		<b>(63,787)</b>	<b>(63,787)</b>	<b>252,556</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	13	1,131,583	1,131,583	879,027
<b>Total funds carried forward</b>	<b>13</b>	<b>1,067,796</b>	<b>1,067,796</b>	<b>1,131,583</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 22 form part of these financial statements.

# Halal Food Foundation Limited

## Parent Charity's Statement of Financial Activities including Income and Expenditure Account For the year ended 31 January 2023

	Notes	Unrestricted funds £ 2023	Total funds £ 2023	Total funds £ 2022
<b>Income from:</b>				
Donations and legacies	2&3	15,425	15,425	299,955
Other trading activities		-	-	-
Investments	4	4	4	-
<b>Total income</b>		<b>15,429</b>	<b>15,429</b>	<b>299,955</b>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	5	79,216	79,216	47,399
<b>Total expenditure</b>		<b>79,216</b>	<b>79,216</b>	<b>47,399</b>
<b>Net income/(expenditure)</b>		<b>(63,787)</b>	<b>(63,787)</b>	<b>252,556</b>
<b>Net movement in funds</b>		<b>(63,787)</b>	<b>(63,787)</b>	<b>252,556</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	13	1,131,583	1,131,583	879,027
<b>Total funds carried forward</b>	<b>13</b>	<b>1,067,796</b>	<b>1,067,796</b>	<b>1,131,583</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 22 form part of these financial statements.

**Halal Food Foundation  
Limited**

**Consolidated and Parent  
Charity's Balance Sheets  
as at 31 January 2023**

	Notes	Group 31-Jan-23 £	Charity 31-Jan-23 £	Group 31-Jan-22 £	Charity 31-Jan-22 £
<b>Fixed assets</b>					
<b>Tangible assets</b>	10	458,870	-	25,175	-
<b>Investments</b>	2&3	-	1		1
<b>Total fixed assets</b>		458,870	1	25,175	1
<b>Current assets</b>					
<b>Debtors</b>	11	296,533	726,267	353,439	871,041
<b>Cash at bank and in hand</b>		448,563	353,479	867,467	269,269
<b>Total current assets</b>		745,096	1,079,746	1,220,906	1,140,310
<b>Creditors: amounts falling due within one year</b>	12	136,170	11,951	114,498	8,728
<b>Net current assets/(liabilities)</b>		608,926	1,067,795	1,106,408	1,131,582
<b>Total assets less current liabilities</b>		1,067,796	1,067,796	1,131,583	1,131,583
<b>Total net assets or liabilities</b>	13	1,067,796	1,067,796	1,131,583	1,131,583
<b>Funds of the Charity</b>					
<b>Unrestricted funds</b>		1,067,796	1,067,796	1,131,583	1,131,583
<b>Total funds</b>	13	1,067,796	1,067,796	1,131,583	1,131,583

These financial statements have been prepared in accordance with the provisions applicable to small companies' regimes set out in part 15 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charities Act 2011 with respect to accounting records and preparation of accounts.

The notes on pages 17 to 22 form part of these financial statements.

# Halal Food Foundation Limited

## Consolidated and Parent Charity's Balance Sheets as at 31 January 2023 (continued)

These financial statements were approved by the board of trustees and authorised for issue on 21 June 2024, and are signed on behalf of the board by:



Dr Abdul Matin Khan  
Chairman Board of Trustees

The notes on pages 17 to 22 form part of these financial statements.

## Halal Food Foundation Limited

### Consolidated Statement of Cash Flows year ended 31 January 2023

	Notes	2023 £	2022 £
<b>Cash flows from operation activities</b>			
Net (deficit)/income		(63,787)	252,556
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets	10	19,677	7,257
Other interest receivable and similar income	4	(4)	-
<i>Changes in:</i>			
Trade and other debtors	11	56,906	12,502
Trade and other creditors	12	21,672	1,453
Cash generated from operations		34,464	273,768
Interest received	4	4	-
Net cash from operating activities		34,468	273,768
<b>Cash flows from investing activities</b>			
Purchase of tangible assets	10	(453,372)	(8,466)
Net cash from investing activities		(453,372)	(8,466)
<b>Net increase in cash and cash equivalents</b>		(418,904)	265,302
<b>Cash and cash equivalents at beginning of year</b>		867,467	602,165
<b>Cash and cash equivalents at end of year</b>		448,563	867,467

The notes on pages 17 to 22 form part of these financial statements.

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 January 2023**

**1. ACCOUNTING POLICIES**

**a) Basis of preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland FRS102 issued in 2019, and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

**b) Funds structure**

The charity has unrestricted funds. The sole donor, which is the charity's trading subsidiary Halal Food Authority Ltd, has not placed any restrictions on the donations. The charity is of course regulated by the requirements contained in its constitution documents.

**c) Income recognition**

All income is recognised when the trading subsidiary has confirmed the donation to the charity. The Trustees consider this to be the appropriate principle.

**d) Expenditure recognition**

Expenditure is recognised when the liability is confirmed. The charity follows a strict evaluation and approval procedure for charitable expenditure and funds are disbursed upon approval.

**e) Tangible fixed assets and depreciation**

All fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures Fittings & Equipment	-	20% straight line basis
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**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2023**

**2. DONATIONS, TRADING SUBSIDIARY AND TRADING INCOME**

	2023		2022	
	Group	Parent	Group	Parent
	£	£	£	£
Donations	-	15,425	-	299,955
Trading subsidiary revenues	1,202,096	-	1,223,305	-

Halal Food Authority Limited (registered in England & Wales company number 06273989) is the trading subsidiary 100% owned by the charity Halal Food Foundation Ltd. All surplus made by Halal Food Authority Limited is donated to the charity Halal Food Foundation Limited. See note 3.

**3. RESULTS OF TRADING SUBSIDIARY (Halal Food Authority Limited)**

	2023	2022
	£	£
Income statement of trading subsidiary		
Subsidiary trading income	1,202,096	1,223,305
Operating and administrative costs	(1,186,671)	(923,350)
Net profit donated to Halal Food Foundation Ltd	15,425	299,955

Balance Sheet of trading subsidiary

Fixed assets	458,870	25,175
Current assets	372,508	922,583
Current liabilities	(124,219)	(105,770)
Long term liabilities	(707,158)	(841,987)
Total net assets	1	1
Issued share capital, no reserves	1	1

**4. INVESTMENT INCOME**

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	2023	2023	2022	2022
	£	£	£	£
Bank interest receivable	4	4	-	-

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2023**

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	2023	2023	2022	2022
	£	£	£	£
	Group	Parent	Group	Parent
Halal food certification - expenditure incurred by trading subsidiary	1,161,019	-	910,116	-
Governance and support costs	104,868	79,216	60,633	47,399
	1,265,887	79,216	970,749	47,399

**6. GOVERNANCE AND SUPPORT COSTS**

	2023	2023	2022	2022
	£	£	£	£
	Group	Parent	Group	Parent
Staff costs	49,465	49,465	32,451	32,451
External audit	11,950	5,975	11,950	5,975
Legal and professional	11,425	11,425	-	-
Office costs	12,351	12,351	8,973	8,973
Depreciation	19,677	-	7,259	-
Total	104,868	79,216	60,633	47,399

**7. NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:

	2023	2023	2022	2022
	£	£	£	£
	Group	Parent	Group	Parent
External audit fees	11,950	5,975	11,950	5,975
Depreciation	19,677	-	7,259	-

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2023**

**8. CONSOLIDATED STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	2023	2022
	£	£
Gross salaries	485,768	448,145
Employers NI	40,338	35,140
Pension	6,973	4,034
Total	533,079	487,319

The average number of employees during the year was as follows:

	2023	2022
	No.	No.
Number of permanent staff	18	18

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

**9. TRUSTEES AND RELATED PARTY TRANSACTIONS**

No remuneration or benefits or expenses were paid to trustees by the charity during this year and the previous year.

The only related party transaction that took place during this and the previous year was donation of net surplus by the trading subsidiary Halal Food Authority Limited to Halal Food Foundation Limited. The amounts were £15,425 (2022 - £299,955)

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2023**

**10. TANGIBLE FIXED ASSETS**

(No fixed assets in parent charitable company accounts)

	Long leasehold property £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 February 2022	-	72,886	72,886
Additions	420,126	33,246	453,372
At 31 January 2023	420,126	106,132	526,258
Depreciation			
At 1 February 2022	-	47,711	47,711
Charge for the year	-	19,677	19,677
At 31 January 2023	-	67,388	67,388
Carrying amount			
At 31 January 2023	420,126	38,744	458,870
At 31 January 2022	-	25,175	25,175

**11. DEBTORS**

	2023 £	2023 £	2022 £	2022 £
	Group	Parent	Group	Parent
Trade debtors	249,737	-	283,817	-
Receivable from subsidiary company	-	707,158	-	841,987
Other debtors	46,796	19,109	69,622	29,054
Total	296,533	726,267	353,439	871,041

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2023**

**12. CREDITORS: Amounts falling due within one year**

	2023	2023	2022	2022
	£	£	£	£
	Group	Parent	Group	Parent
Trade creditors	32,380	-	2,476	-
Social security and other taxes	72,644	-	95,563	576
Other creditors	31,146	11,951	16,459	8,152
<b>Total</b>	<b>136,170</b>	<b>11,951</b>	<b>114,498</b>	<b>8,728</b>

**13. UNRESTRICTED INCOME FUNDS**

	2023	2022
	£	£
	Unrestricted and total	Unrestricted and total
Accumulated funds brought forward	1,131,583	879,027
Net surplus/(deficit) of the year	(63,787)	252,556
Accumulated funds carried forward	1,067,796	1,131,583

**14. SUMMARY OF ASSETS AND LIABILITIES OF EACH CATEGORY OF FUNDS OF THE CHARITY**

All charity Balance Sheet items fall in the Unrestricted Funds category.

**15. CONTROLLING PARTY**

The charitable company is controlled by its members who are also its trustees.

**16. CHARITABLE COMPANY STATUS**

Halal Food Foundation Limited is a private company limited by guarantee without share capital. It is incorporated and registered in England & Wales.

**HALAL FOOD FOUNDATION LTD**

England & Wales - Charity number 1139457

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# Accounts

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**COMPANY REGISTRATION NUMBER: England & Wales 06225876**

**CHARITY REGISTRATION NUMBER: England & Wales 1139457**

## **HALAL FOOD FOUNDATION LIMITED**

**Annual Report and Consolidated Financial Statements**

**31 January 2022**

# HALAL FOOD FOUNDATION LIMITED

Company Limited by Guarantee

## Annual Report and Consolidated Financial Statements

Year ended 31 January 2022

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# HALAL FOOD FOUNDATION LIMITED

Year ended 31 January 2022

## CHARITY INFORMATION

Registered Charity Name	Halal Food Foundation Limited
Charity Registration Number	1139457
Registered/Principal Office	Unit 15 Linen House, 253 Kilburn Lane, London W10 4BQ
Trustees	Dr Abdul Matin Khan Dr Ghayasuddin Siddiqui Mr Muhammad Faraz Aslam Mr Ehsan Shahid Choudhry Mr Ahmed Latif Mr Riaz Patel Dr Rizwan Khan
Auditors	K K Associates Chartered Accountants and Statutory Auditor 305 Crown House North Circular Road Park Royal London NW10 7PN
Solicitors	Lee Bolton Monier-Williams LLP 1 The Sanctuary, Westminster London SW1P 3JT
Bankers	Barclays Bank PLC 1 Churchill Place London E14 5HP

# HALAL FOOD FOUNDATION LIMITED

## TRUSTEES ANNUAL REPORT YEAR ENDED 31 JANUARY 2022

The trustees who are also directors of the charitable company for the purposes of Companies Act 2006 present their report and audited accounts for the year ended 31 January 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS 102 issued in 2019.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The affairs of Halal Food Foundation Limited are governed by the memorandum and articles of association written on incorporation on 25 April 2007 as amended by special resolution dated 29 November 2010.

The charity is managed by a board of trustees who are actively engaged in the overall management and control of the charity. Halal Food Foundation Limited (HFF) is a registered charity and has a trading subsidiary Halal Food Authority Limited (HFA), which is a limited company with shares and operates as a commercial organisation in line with its Memorandum and Articles of Association.

HFF's Board of Trustees consists of seven Trustees who are highly qualified and experienced. They meet regularly and monitor the activities of charity and its subsidiary HFA through regular meetings to review performance and financial management. The trustees are responsible for the management of HFF and also oversee the management of HFA to ensure it is operating efficiently and effectively. HFA operates on a commercial basis and has a Board of Directors. HFA's Board of Directors works hand in glove with the Trustees of HFF to ensure that HFA's Governance and Financial Management are monitored. This is done through quarterly meetings where the Chairman and senior management of HFA presents the summary of achievements and review the financial performance through Budgets and Budgetary Control.

In the year ended 31 January 2022, the following persons served as trustees of Halal Food Foundation Limited:

Dr Abdul Matin Khan  
Dr Ghayasuddin Siddiqui  
Mr Muhammad Faraz Aslam  
Mr Ehsan Shahid Choudhry  
Mr Ahmed Latif  
Mr Riaz Patel  
Dr Rizwan Khan

**HALAL FOOD FOUNDATION LIMITED**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 JANUARY 2022 (continued)**

**OBJECTIVES AND ACTIVITIES**

The charity's objectives are to advance the education of the public by providing training, workshops and educational material relating to the Qur'anic obligations placed on Muslims for adherence of dietary rules enabling consumption of halal meat, poultry and other food items. No grant was received from any government or private organization.

**FINANCIAL REVIEW**

The income of HFA donated to HFF this year was less than previous years due to higher development costs which are expected to increase activity in the future. We anticipate that this income will increase in future years. The charity has a robust Balance Sheet and is expecting to increase activity in the future.

**RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance, and have also established, and manage, an effective internal control environment. This is supported by systems, processes, and procedures.

**PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011 and public benefit guidance published by the Charity Commission.

**RESPONSIBILITIES OF THE TRUSTEES**

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

**HALAL FOOD FOUNDATION LIMITED**  
**TRUSTEES ANNUAL REPORT**  
**YEAR ENDED 31 JANUARY 2022 (continued)**

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 accounting estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- 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 adequate accounting records that are sufficient to show and explain the charity's transactions and 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 2011, the applicable Charity (Accounts and Reports) Regulations, and the provisions of the trust deed. 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 irregularities.

### **FUNDRAISING**

HFF has no direct fund raising activity during the year ended 31 January 2022. HFF's only source of income was the surplus transferred by its subsidiary namely HFA.

### **AUDITORS**

Each of the persons who is trustee at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the company's auditor is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the company's auditor is aware of the information.

K K Associates, Chartered Accountants and Registered Auditors, have been re-appointed as auditors for the ensuing year.

Unit 15 Linen House  
253 Kilburn Lane, London W10 4BQ

Date: 21 June 2024

Signed on behalf of the trustees

  
Dr Abdul Matin Khan  
Chairman Board of Trustees

# HALAL FOOD FOUNDATION LIMITED

Company Limited by Guarantee

## Independent Auditor's Report to the Members of Halal Food Foundation Limited

Year ended 31 January 2022

### Opinion

We have audited the financial statements of Halal Food Foundation Limited (the 'charitable company') for the year ended 31 January 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 January 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2022

relating to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Other matter**

The corresponding figures in respect of the year ended 31 January 2021 are not audited.

#### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2022

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- The financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could

# HALAL FOOD FOUNDATION LIMITED

## Company Limited by Guarantee

### Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

Year ended 31 January 2022

reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, which it has to comply with. Our audit tests included tests to check this compliance to the extent that we are expected to do so.
- in our risk assessment process detailed discussions and planning took place to ensure that our audit procedures are so designed that any material irregularity including fraud will be uncovered when we carry out our tests.
- in addition, our meetings with the company's management included enquiries that were focused on detection of irregularities including fraud. Discussions included consideration of the risk of management override on controls and segregation of duties.
- as part of our audit, we reviewed all significant transactions that took place during the year. In addition, we reviewed Board minutes and any correspondence with all regulatory authorities.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

# HALAL FOOD FOUNDATION LIMITED

Company Limited by Guarantee

## Independent Auditor's Report to the Members of Halal Food Foundation Limited (continued)

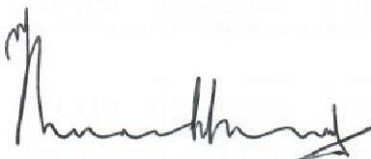
Year ended 31 January 2022

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kamal A. Kureshi  
(Senior Statutory Auditor)

For and on behalf of K K Associates, Statutory Auditor  
305 Crown House, North Circular Road  
Park Royal, London NW10 7PN

21 June 2024

## Halal Food Foundation Limited

### Consolidated Statement of Financial Activities including Income and Expenditure Account For the year ended 31 January 2022

	Notes	Unrestricted funds £ 2022	Total funds £ 2022	Total funds £ 2021
<b>Income from:</b>				
Donations and legacies		-	-	-
Other trading activities	2&3	1,223,305	1,223,305	1,212,673
Investments	4	-	-	9
<b>Total income</b>		<b>1,223,305</b>	<b>1,223,305</b>	<b>1,212,682</b>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	5	970,749	970,749	901,599
<b>Total expenditure</b>		<b>970,749</b>	<b>970,749</b>	<b>901,599</b>
<b>Net income/(expenditure)</b>		<b>252,556</b>	<b>252,556</b>	<b>311,083</b>
<b>Net movement in funds</b>		<b>252,556</b>	<b>252,556</b>	<b>311,083</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	13	897,027	897,027	567,944
<b>Total funds carried forward</b>	<b>13</b>	<b>1,131,583</b>	<b>1,131,583</b>	<b>897,027</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 22 form part of these financial statements.

## Halal Food Foundation Limited

### Parent Charity's Statement of Financial Activities including Income and Expenditure Account For the year ended 31 January 2022

	Notes	Unrestricted funds £ 2022	Total funds £ 2022	Total funds £ 2021
<b>Income from:</b>				
Donations and legacies	2&3	299,955	299,955	366,499
Other trading activities		-	-	-
Investments	4	-	-	9
<b>Total income</b>		<b>299,955</b>	<b>299,955</b>	<b>366,508</b>
<b>Expenditure on:</b>				
Raising funds		-	-	-
Charitable activities	5	47,399	47,399	55,425
<b>Total expenditure</b>		<b>47,399</b>	<b>47,399</b>	<b>55,425</b>
<b>Net income/(expenditure)</b>		<b>252,556</b>	<b>252,556</b>	<b>311,083</b>
<b>Net movement in funds</b>		<b>252,556</b>	<b>252,556</b>	<b>311,083</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward	13	879,027	879,027	567,944
<b>Total funds carried forward</b>	<b>13</b>	<b>1,131,583</b>	<b>1,131,583</b>	<b>879,027</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 17 to 22 form part of these financial statements.

**Halal Food Foundation  
Limited**

**Consolidated and Parent  
Charity's Balance Sheets  
as at 31 January 2022**

	Notes	Group 31-Jan-22 £	Charity 31-Jan-22 £	Group 31-Jan-21 £	Charity 31-Jan-21 £
<b>Fixed assets</b>					
<b>Tangible assets</b>	10	25,175	-	23,968	-
<b>Investments</b>	2&3	-	1		1
<b>Total fixed assets</b>		25,175	1	23,968	1
<b>Current assets</b>					
<b>Debtors</b>	11	353,439	871,041	365,941	701,425
<b>Cash at bank and in hand</b>		867,467	269,269	602,165	192,198
<b>Total current assets</b>		1,220,906	1,140,310	968,106	893,583
<b>Creditors: amounts falling due within one year</b>	12	114,498	8,728	113,047	14,557
<b>Net current assets/(liabilities)</b>		1,106,408	1,131,582	855,059	879,026
<b>Total assets less current liabilities</b>		1,131,583	1,131,583	879,027	879,027
<b>Total net assets or liabilities</b>	13	1,131,583	1,131,583	879,027	879,027
<b>Funds of the Charity</b>					
<b>Unrestricted funds</b>		1,131,583	1,131,583	879,027	879,027
<b>Total funds</b>	13	1,131,583	1,131,583	879,027	879,027

These financial statements have been prepared in accordance with the provisions applicable to small companies' regimes set out in part 15 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charities Act 2011 with respect to accounting records and preparation of accounts.

The notes on pages 17 to 22 form part of these financial statements.

## Halal Food Foundation Limited

### Consolidated and Parent Charity's Balance Sheets as at 31 January 2022 (continued)

These financial statements were approved by the board of trustees and authorised for issue on 21 June 2024, and are signed on behalf of the board by:



Dr Abdul Matin Khan  
Chairman Board of Trustees

The notes on pages 17 to 22 form part of these financial statements.

## Halal Food Foundation Limited

### Consolidated Statement of Cash Flows year ended 31 January 2022

	Notes	2022 £	2021 £
<b>Cash flows from operation activities</b>			
Net (deficit)/income		252,556	311,083
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets	10	7,257	6,290
Other interest receivable and similar income	4	-	(9)
<i>Changes in:</i>			
Trade and other debtors	11	12,502	173,145
Trade and other creditors	12	1,453	(218,149)
Cash generated from operations		273,768	272,360
Interest received	4	-	9
Net cash from operating activities		273,768	272,369
<b>Cash flows from investing activities</b>			
Purchase of tangible assets	10	(8,466)	(3,299)
Net cash from investing activities		(8,466)	(3,299)
<b>Net increase in cash and cash equivalents</b>			
		265,302	269,070
<b>Cash and cash equivalents at beginning of year</b>			
		602,165	333,095
<b>Cash and cash equivalents at end of year</b>			
		867,467	602,165

The notes on pages 17 to 22 form part of these financial statements.

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 January 2022**

**1. ACCOUNTING POLICIES**

**a) Basis of preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland FRS102 issued in 2019, and the Charities Act 2011.

The Trust constitutes a public benefit entity as defined by FRS 102.

**b) Funds structure**

The charity has unrestricted funds. The sole donor, which is the charity's trading subsidiary Halal Food Authority Ltd, has not placed any restrictions on the donations. The charity is of course regulated by the requirements contained in its constitution documents.

**c) Income recognition**

All income is recognised when the trading subsidiary has confirmed the donation to the charity. The Trustees consider this to be the appropriate principle.

**d) Expenditure recognition**

Expenditure is recognised when the liability is confirmed. The charity follows a strict evaluation and approval procedure for charitable expenditure and funds are disbursed upon approval.

**e) Tangible fixed assets and depreciation**

All fixed assets are initially recorded at cost. Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Fixtures Fittings & Equipment            -            20% straight line basis

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2022**

**2. DONATIONS, TRADING SUBSIDIARY AND TRADING INCOME**

	2022	2022	2021	2021
	Group	Parent	Group	Parent
	£	£	£	£
Donations	-	299,955	-	366,499
Trading subsidiary revenues	1,223,305	-	1,212,673	-

Halal Food Authority Limited (registered in England & Wales company number 06273989) is the trading subsidiary 100% owned by the charity Halal Food Foundation Ltd. All surplus made by Halal Food Authority Limited is donated to the charity Halal Food Foundation Limited. See note 3.

**3. RESULTS OF TRADING SUBSIDIARY (Halal Food Authority Limited)**

	2022	2021
	£	£
Income statement of trading subsidiary		
Subsidiary trading income	1,223,305	1,212,673
Operating and administrative costs	(923,350)	(846,174)
Net profit donated to Halal Food Foundation Ltd	299,995	366,499
Balance Sheet of trading subsidiary		
Fixed assets	25,175	23,968
Current assets	922,583	747,646
Current liabilities	(105,770)	(98,490)
Long term liabilities	(841,987)	(673,123)
Total net assets	1	1
Issued share capital, no reserves	1	1

**4. INVESTMENT INCOME**

	Unrestricte d Funds	Total Funds 2022	Unrestrict ed Funds	Total Funds 2021
	£	£	£	£
Bank interest receivable	-	-	9	9

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2022**

**5. EXPENDITURE ON CHARITABLE ACTIVITIES**

	2022	2022	2021	2021
	£	£	£	£
	Group	Parent	Group	Parent
Halal food certification - expenditure incurred by trading subsidiary	910,116	-	839,884	-
Governance and support costs	60,633	47,399	61,715	55,425
	970,949	47,399	901,599	55,425

**6. GOVERNANCE AND SUPPORT COSTS**

	2022	2022	2021	2021
	£	£	£	£
	Group	Parent	Group	Parent
Staff costs	32,451	32,451	33,077	33,077
External audit	11,950	5,975	-	-
Legal and professional	-	-	10,695	10,695
Office costs	8,973	8,973	11,653	11,653
Depreciation	7,259	-	6,290	-
Total	60,633	47,399	61,715	55,425

**7. NET INCOMING RESOURCES FOR THE YEAR**

This is stated after charging:

	2022	2022	2021	2021
	£	£	£	£
	Group	Parent	Group	Parent
External audit fees	11,950	5,975	-	-
Depreciation	7,259	-	6,290	-

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2022**

**8. CONSOLIDATED STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	2022	2021
	£	£
Gross salaries	448,145	456,602
Employers NI	35,140	35,719
Pension	4,034	6,233
<b>Total</b>	<b>487,319</b>	<b>498,554</b>

The average number of employees during the year was as follows:

	2022	2021
	No.	No.
Number of permanent staff	18	14

No employee received remuneration of more than £60,000 during the year (2022 - Nil).

**9. TRUSTEES AND RELATED PARTY TRANSACTIONS**

No remuneration or benefits or expenses were paid to trustees by the charity during this year and the previous year.

The only related party transaction that took place during this and the previous year was donation of net surplus by the trading subsidiary Halal Food Authority Limited to Halal Food Foundation Limited. The amounts were £299,955 (2021 - £366,499)

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2022**

**10. TANGIBLE FIXED ASSETS**

(No fixed assets in parent charitable company accounts)

	Long leasehold property £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 February 2021	-	64,420	64,420
Additions	-	8,466	8,466
At 31 January 2022	-	72,886	72,886
Depreciation			
At 1 February 2021	-	40,452	40,452
Charge for the year	-	7,259	7,259
At 31 January 2022	-	47,711	47,711
Carrying amount			
At 31 January 2022	-	25,175	25,175
At 31 January 2021	-	23,968	23,968

**11. DEBTORS**

	2022 £	2022 £	2021 £	2021 £
	Group	Parent	Group	Parent
Trade debtors	283,817	-	304,118	-
Receivable from subsidiary company	-	841,987	-	673,123
Other debtors	69,622	29,054	61,823	28,302
Total	353,439	871,041	365,941	701,425

**HALAL FOOD FOUNDATION LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**Year ended 31 January 2022**

**12. CREDITORS: Amounts falling due within one year**

	2022	2022	2021	2021
	£	£	£	£
	Group	Parent	Group	Parent
Trade creditors	2,476	-	10,162	-
Social security and other taxes	95,563	576	88,007	-
Other creditors	16,459	8,152	14,878	14,557
<b>Total</b>	<b>114,498</b>	<b>8,728</b>	<b>113,047</b>	<b>14,557</b>

**13. UNRESTRICTED INCOME FUNDS**

	2022	2021
	£	£
	Unrestricted and total	Unrestricted and total
Accumulated funds brought forward	879,027	567,944
Net surplus/(deficit) of the year	252,556	311,083
Accumulated funds carried forward	1,131,583	879,027

**14. SUMMARY OF ASSETS AND LIABILITIES OF EACH CATEGORY OF FUNDS OF THE CHARITY**

All charity Balance Sheet items fall in the Unrestricted Funds category.

**15. CONTROLLING PARTY**

The charitable company is controlled by its members who are also its trustees.

**16. CHARITABLE COMPANY STATUS**

Halal Food Foundation Limited is a private company limited by guarantee without share capital. It is incorporated and registered in England & Wales.

**HALAL FOOD FOUNDATION LTD**

England & Wales - Charity number 1139457

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# Accounts

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**REGISTERED COMPANY NUMBER: 06225876 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1139457**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 January 2021  
for  
Halal Food Foundation Limited

Nationwide Accountants Ltd  
704 London Road  
North Cheam  
Sutton  
Surrey  
SM3 9BY

Halal Food Foundation Limited

Contents of the Financial Statements  
for the Year Ended 31 January 2021

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Report of the Trustees  
for the Year Ended 31 January 2021

During the past year, the charity has continued to provide guidance, advice, and assistance to the community on all aspects of Halal. Recognising the growth in Halal products, and large number of individuals and companies involved in the production of Halal goods and services, the charity expects the time given over to providing this service to grow considerably. Our challenge is to continue to provide the infrastructure to maintain a high quality of provision.

The charity also received several requests for educational grants and assistance, and after discussion and approval by trustees, thankfully it was able to respond to these. It was also to provide support to the annual conference of our trading company (the Halal Food Authority) so that much of its content contained information and advice within our remit.

I am immensely grateful to all the staff and my fellow trustees for their time and commitment to all parts of our work.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

06225876 (England and Wales)

### **Registered Charity number**

1139457

### **Registered office**

Balfour House 3rd Floor  
741 High Road  
London  
N12 0BP

### **Trustees**

Ehsan Shahid Choudhry  
Ahmed Latif  
Dr Ghayasuddin Siddiqui  
Abdul Matin Khan

Halal Food Foundation Limited

Report of the Trustees  
for the Year Ended 31 January 2021

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Nationwide Accountants & Tax Advisors Ltd  
704 London Road  
North Cheam  
Sutton  
Surrey  
SM3 9BY

Approved by order of the board of trustees on 30 September 2021 and signed on its behalf  
by:

Abdul Matin Khan - Trustee

**Independent examiner's report to the trustees of Halal Food Foundation Limited ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nationwide Accountants & Tax Advisors Ltd  
704 London Road  
North Cheam  
Sutton  
Surrey  
SM3 9BY

Date: .....

Halal Food Foundation Limited

Statement of Financial Activities  
for the Year Ended 31 January 2021

	Notes	31.1.21 Unrestricted funds £	31.1.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		366,499	247,175
Investment income	2	<u>9</u>	<u>27</u>
<b>Total</b>		366,508	247,202
<b>EXPENDITURE ON</b>			
Raising funds	3	44,628	47,964
<b>Charitable activities</b>			
grants		10,695	540
<b>Total</b>		<u>55,323</u>	<u>48,504</u>
<b>NET INCOME</b>		311,185	198,698
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<u>567,842</u>	<u>369,246</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>879,027</u></u>	<u><u>567,944</u></u>

The notes form part of these financial statements

Halal Food Foundation Limited

Statement of Financial Activities  
for the Year Ended 31 January 2021

Surplus and Deficit Account 968

Posting discrepancies were found in the reserve accounts listed below. This is because the brought forward postings in the current year are not equal to the figures carried forward by IRIS at the end of last year. Please check your postings in the brought forward account for the surplus and deficit account 968.

	Unrestricted funds £	Total funds £
Brought forward - 968/1	567,842	567,842
Carried forward	<u>567,944</u>	<u>567,944</u>
Difference	<u>102</u>	<u>102</u>

Post to relevant accounts (see ICHA chart of accounts for further details)

Halal Food Foundation Limited

Balance Sheet  
31 January 2021

	Notes	31.1.21 Unrestricted funds £	31.1.20 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	7	701,425	456,263
Cash at bank and in hand		<u>192,158</u>	<u>124,915</u>
		893,583	581,178
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,389)	(416)
		<u>892,194</u>	<u>580,762</u>
<b>NET CURRENT ASSETS</b>			
		<u>892,194</u>	<u>580,762</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		892,194	580,762
<b>CREDITORS</b>			
Amounts falling due after more than one year	9	(13,167)	(12,818)
		<u>879,027</u>	<u>567,944</u>
<b>NET ASSETS</b>			
		<u>879,027</u>	<u>567,944</u>
<b>FUNDS</b>	10		
Unrestricted funds		<u>879,027</u>	<u>567,944</u>
<b>TOTAL FUNDS</b>		<u>879,027</u>	<u>567,944</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2021 in accordance with Section 476 of the Companies Act 2006.

The notes form part of these financial statements

Balance Sheet - continued  
31 January 2021

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 20 September 2021 and were signed on its behalf by:

Abdul Matin Khan - Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

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

### **Income**

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

### **Expenditure**

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Taxation**

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

### **Fund accounting**

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

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

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

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2021

**1. ACCOUNTING POLICIES - continued**

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. INVESTMENT INCOME**

	31.1.21	31.1.20
	£	£
Interest receivable - trading	<u>9</u>	<u>27</u>

**3. RAISING FUNDS**

**Raising donations and legacies**

	31.1.21	31.1.20
	£	£
Staff costs	33,077	29,008
Donations	9,575	10,000
Bank Charges	16	63
Accountancy	700	500
Rent and Service charges	322	5,390
Travelling	-	200
Support costs	<u>938</u>	<u>2,803</u>
	<u>44,628</u>	<u>47,964</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 January 2021 nor for the year ended 31 January 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 January 2021 nor for the year ended 31 January 2020.

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2021

**5. AVERAGE NO. OF EMPLOYEES**

1

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

	Unrestrictive funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	247,175
Investment income	<u>27</u>
<b>Total</b>	247,202
<b>EXPENDITURE ON</b>	
Raising funds	47,964
<b>Charitable activities</b>	
grants	<u>540</u>
<b>Total</b>	<u>48,504</u>
<b>NET INCOME</b>	198,698
<b>RECONCILIATION OF FUNDS</b>	
<b>Total funds brought forward</b>	<u>369,246</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>567,944</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2021

**7. DEBTORS**

	31.1.21 £	31.1.20 £
Amounts falling due within one year:		
Traditional Halal	1,869	1,819
Halal Food Authority	673,123	245,676
Staff Loan	4,005	700
Halal Food Authority Expenses	-	192,536
Other Debtor - Barnet	307	-
Prepayments	<u>7,907</u>	<u>1,318</u>
	<u>687,211</u>	<u>442,049</u>
Amounts falling due after more than one year:		
Office Deposit	<u>14,214</u>	<u>14,214</u>
Aggregate amounts	<u>701,425</u>	<u>456,263</u>

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

	31.1.21 £	31.1.20 £
Other Creditor	100	-
Social security and other taxes	3	(69)
Net pay	-	485
Accrued expenses	<u>1,286</u>	<u>-</u>
	<u>1,389</u>	<u>416</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2021

**9. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	31.1.21 £	31.1.20 £
Other creditors	<u>13,167</u>	<u>12,818</u>

**10. MOVEMENT IN FUNDS**

	At 1.2.20 £	Net movement in funds £	At 31.1.21 £
<b>Unrestricted funds</b> UNRESTRICTED	567,842	311,185	879,027
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>567,842</u>	<u>311,185</u>	<u>879,027</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b> UNRESTRICTED	366,508	(55,323)	311,185
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>366,508</u>	<u>(55,323)</u>	<u>311,185</u>

**Comparatives for movement in funds**

	At 1.2.19 £	Net movement in funds £	At 31.1.20 £
<b>Unrestricted funds</b> UNRESTRICTED	369,246	198,698	567,944
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>369,246</u>	<u>198,698</u>	<u>567,944</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 January 2021

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
UNRESTRICTED	247,202	(48,504)	198,698
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>247,202</u>	<u>(48,504)</u>	<u>198,698</u>

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

	At 1.2.19 £	Net movement in funds £	At 31.1.21 £
<b>Unrestricted funds</b>			
UNRESTRICTED	369,246	509,883	879,129
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>369,246</u>	<u>509,883</u>	<u>879,129</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
UNRESTRICTED	613,710	(103,827)	509,883
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>613,710</u>	<u>(103,827)</u>	<u>509,883</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 January 2021.

Detailed Statement of Financial Activities  
for the Year Ended 31 January 2021

	31.1.21 £	31.1.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	-	(1)
Donations	<u>366,499</u>	<u>247,176</u>
	366,499	247,175
<b>Investment income</b>		
Interest receivable - trading	<u>9</u>	<u>27</u>
<b>Total incoming resources</b>	366,508	247,202
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	33,077	29,008
Donations	9,575	10,000
Bank Charges	16	63
Accountancy	700	500
Rent and Service charges	322	5,390
Travelling	<u>-</u>	<u>200</u>
	43,690	45,161
<b>Charitable activities</b>		
Grants to individuals	10,695	540
<b>Support costs</b>		
<b>Management</b>		
Pensions	-	345
Insurance	109	103
Computer Costs	529	180
Telephone	300	360
Carried forward	938	988

Halal Food Foundation Limited

Detailed Statement of Financial Activities  
for the Year Ended 31 January 2021

	31.1.21 £	31.1.20 £
<b>Management</b>		
Brought forward	938	988
Advertising	-	1,365
Consultancy	-	400
	<u>938</u>	<u>2,753</u>
<b>Governance costs</b>		
Accountancy and legal fees	-	50
	<u>-</u>	<u>50</u>
Total resources expended	<u>55,323</u>	<u>48,504</u>
<b>Net income</b>	<u>311,185</u>	<u>198,698</u>

This page does not form part of the statutory financial statements