

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

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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

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:

Statement of Financial Activities
for the Year Ended 31 January 2021

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

The notes form part of these financial statements

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)

Balance Sheet
31 January 2021

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

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

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

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

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	247,175
Investment income	<u>27</u>
Total	247,202
 EXPENDITURE ON	
Raising funds	47,964
Charitable activities	
grants	<u>540</u>
Total	<u>48,504</u>
 NET INCOME	198,698
 RECONCILIATION OF FUNDS	
Total funds brought forward	<u>369,246</u>
 TOTAL FUNDS CARRIED FORWARD	<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 £
Unrestricted funds			
UNRESTRICTED	567,842	311,185	879,027
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
UNRESTRICTED	366,508	(55,323)	311,185
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
UNRESTRICTED	369,246	198,698	567,944
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
UNRESTRICTED	247,202	(48,504)	198,698
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
UNRESTRICTED	369,246	509,883	879,129
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
Unrestricted funds			
UNRESTRICTED	613,710	(103,827)	509,883
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Donations	<u>366,499</u>	<u>247,176</u>
	366,499	247,175
Investment income		
Interest receivable - trading	<u>9</u>	<u>27</u>
Total incoming resources	366,508	247,202
EXPENDITURE		
Raising donations and legacies		
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
Charitable activities		
Grants to individuals	10,695	540
Support costs		
Management		
Pensions	-	345
Insurance	109	103
Computer Costs	529	180
Telephone	300	360
Carried forward	938	988

This page does not form part of the statutory financial statements

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

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