

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

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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.

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

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

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 £
Fixed assets					
Tangible assets	10	458,870	-	25,175	-
Investments	2&3	-	1		1
Total fixed assets		458,870	1	25,175	1
Current assets					
Debtors	11	296,533	726,267	353,439	871,041
Cash at bank and in hand		448,563	353,479	867,467	269,269
Total current assets		745,096	1,079,746	1,220,906	1,140,310
Creditors: amounts falling due within one year	12	136,170	11,951	114,498	8,728
Net current assets/(liabilities)		608,926	1,067,795	1,106,408	1,131,582
Total assets less current liabilities		1,067,796	1,067,796	1,131,583	1,131,583
Total net assets or liabilities	13	1,067,796	1,067,796	1,131,583	1,131,583
Funds of the Charity					
Unrestricted funds		1,067,796	1,067,796	1,131,583	1,131,583
Total funds	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 £
Cash flows from operation activities			
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
Cash flows from investing activities			
Purchase of tangible assets	10	(453,372)	(8,466)
Net cash from investing activities		(453,372)	(8,466)
Net increase in cash and cash equivalents		(418,904)	265,302
Cash and cash equivalents at beginning of year		867,467	602,165
Cash and cash equivalents at end of year		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	2023	2022	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 £ Group	2023 £ Parent	2022 £ Group	2022 £ 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
Total	136,170	11,951	114,498	8,728

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.