

AL-IMDAAD FOUNDATION UK

England & Wales · Charity number 1140187

Details

Other names	AL-IMDAAD FOUNDATION
Status	Registered
Legal form	Charitable company
Company number	07511498
Registered	2011-02-02
Register	View on the Charity Commission register

Contact

Address	185 Audley Range Blackburn Lancashire BB1 1TH
Phone	01254698771
Email	info@alimdaad.co.uk
Website	WWW.ALIMDAAD.CO.UK

Activities

Objects: 3. OBJECTS(1) THE OBJECTS OF THE CHARITY (-Ç£THE OBJECTS-ÇØ) ARE FOR THE BENEFIT FOR MUSLIM AND OTHER COMMUNITIES WORLDWIDE:A. THE RELIEF OF POVERTY, IN PARTICULAR, THE SUPPORT OF INHABITANTS OF COUNTRIES AND REGIONS AFFECTED DIRECTLY OR INDIRECTLY BY WAR, CIVIL COMMOTION, DISEASE AND NATURAL AND OTHER DISASTERS;B. THE RELIEF OF THOSE IN NEED BY REASON OF AGE, ILL HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER NEED;C. THE ADVANCEMENT OF EDUCATION, IN PARTICULAR, EDUCATION PROVIDED IN ACCORDANCE WITH THE TENETS OF ISLAM; ANDD. THE ADVANCEMENT OF THE ISLAMIC FAITH; AND, IN FURTHERING THE OBJECTS, THE CHARITY SHALL OPERATE IN ACCORDANCE WITH THE PRINCIPLES OF THE ISLAMIC FAITH.

Activities: The Al-Imdaad Foundation is an international non-profit humanitarian aid relief organisation dedicated to providing humanitarian services in crisis and non-crisis situations to most needy orphans, widows and destitute, irrespective of race, religion, culture, creed and geographical boundary.

Classification

- **How:** Makes Grants To Individuals, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Economic/community Development/employment, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Albania
- Bangladesh
- Benin
- Burkina Faso
- Burma
- Chile
- Congo (Democratic Republic)
- Greece
- Haiti
- India
- Indonesia
- Jordan
- Kenya
- Kosovo
- Lebanon
- Malawi
- Mozambique
- Occupied Palestinian Territories
- Pakistan
- Somalia
- South Africa
- Sri Lanka
- Tanzania
- Turkey
- Zimbabwe
- Blackburn With Darwen
- Bury
- City Of London
- Gloucestershire
- Lancashire
- Leicester City
- Manchester City
- Swindon

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31		-	-	-
2024-03-31	£4,013,197	£2,982,787	£2,278,538	6
2023-03-31	£3,948,155	£3,341,166	£1,248,128	7
2022-03-31	£2,582,009	£2,875,812	£641,139	6
2021-03-31	£2,083,237	£1,942,649	£934,942	9
2020-03-31	£3,170,517	£3,244,418	£794,354	6

Trustees

Name	Role	Appointed
MOULANA AHMED SULEMAN CHOCHAN	Chair	2014-04-26
AHAD MIAH		
MAHMOOD MIAH		
MUHAMMAD NURULLAH SHIKDER		
YACOOB EBRAHIM VAHED		2014-04-26
ZUBAIR MIAH		
Ziyaad Patel		2017-05-13

Accounts

Registered number
07511498

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)

Trustees' Report and Audited Financial Statements
for the year ended
31 March 2024

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Trustees' Report and Audited Financial Statements
For the year ended 31 March 2024

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Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
For the year ended 31 March 2024

Company Information

Charity Name:	Al-Imdaad Foundation UK
Company Registration Number:	07511498
Charity Registration Number:	1140187
Registered Office:	185 Audley Range Blackburn Lancashire BB1 1TH

Directors and Trustees

The directors and trustees in office during the year and at the date of this report were:

Ahad Miah
Zubair Miah
Muhammad Nurullah Shikder
Mahmood Miah
Yacoob Vahed
Ahmed Suleman Chohan
Ziyaad Patel

Key management personnel & Country Director:	Abdul Hakim Sattar
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Auditors	MAH, Chartered Accountants 2nd Floor 154 Bishopsgate London, EC2M 4LN
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Bankers	Al-Rayan Bank 24a Calthorpe Road Edgbaston, Birmingham B15 1RP
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Legal Advisors	Johns & Saggar LLP 34-36 Grays Inn Road London WC1X 8HR
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Introduction

AIF UK trustees present the following report for the financial year ending 31 March 2024. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charities trust deed (comprising the Memorandum and Articles of Association) and applicable law.

Our Mission

Al-Imdaad Foundation is a non-profit humanitarian aid relief organisation (NGO) registered in the United Kingdom, dedicated to providing humanitarian services in crisis and non-crisis situations to the neediest orphans, widows and destitute families, irrespective of race, religion, culture, creed, and geographical boundary.

Our Vision

Al-Imdaad Foundation aspires to excel in humanitarian relief, providing humanitarian services with the highest level of compassion, professionalism, and care under the supervision of a team of professionals from UK, South Africa and abroad.

What makes us Unique

Al-Imdaad Foundation was formed in South Africa by a minority community. The diverse cultural and linguistic context of South Africa has allowed the Foundation to take on a truly humanitarian perspective by striving to serve all communities.

The humanitarian ethics of the Islamic tradition inspires Al-Imdaad Foundation. We have always involved Islamic Scholars (Ulema) in our activities from early formation until now. This ensures that all the foundation's operations are in accordance with Islamic guidance and principles.

The Foundation responds quickly and effectively through country offices and links on the ground in countries worldwide. We have a 100% donations policy, so all donations to a specific cause or location go to that project and are not used for admin costs or implementation expenses.

Where we operate

The Al-Imdaad Foundation has registered offices in Indonesia, Jordan, DRC, the United Kingdom, Bangladesh, Chile and Kenya. These offices have been established to take care of our various projects in these regions and to act as fundraising partners. The Foundation is at an advanced stage to establish further representative offices in other parts of the world (including Turkey).

Structure, Governance and Management

Governing Documents

Al-Imdaad Foundation is a charitable company limited (by guarantee), incorporated on 31 January 2011 and registered as a charity on 02 February 2011. The Trust deed defines the charity's objects as being general charitable purposes as defined by charity law in the United Kingdom.

The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the committee members are elected at the AGM and subject to ratification at each AGM.

The charity is based in the UK and has its HQ in Blackburn, with volunteers working from home throughout the country.

Should the company be wound up, each Company Member undertakes to contribute to the company's assets such amounts as may be required, not exceeding one pound.

Organisational Structure

Details of the Trustees serving during the year are set out on page 14. The Trustees share responsibility for the overall governance and administration of the charity, with each Trustee contributing to its day-to-day operations. To support the charity's work across the UK, regional committees have been established, enhancing local engagement and operational efficiency.

An Executive Management Committee, reporting directly to the Board of Trustees, oversees the charity's ongoing activities. This committee is made up of dedicated volunteers who bring a broad range of expertise and provide valuable guidance and support to both the foundation and the public.

The team includes professionals from diverse backgrounds such as theology, Islamic finance, academia, accountancy, IT, law, civil service, business, and voluntary humanitarian work—ensuring the charity is well-equipped to meet evolving humanitarian challenges.

Board of Trustees

The Board of Trustees take responsibility for and directs the charity's operations. The board sets priorities and objectives through the management team and reviews performance regularly.

The Trustees set the strategic agenda and drive good practices for the charity.

All nominations of potential new trustees are reviewed by the existing trustees and approved by the main board, with trustees chosen because they have the diverse range of skills, knowledge and experiences that we need to respond to the charity's needs. Trustees can be temporarily co-opted between AGMs by agreement of the remaining members if numbers on the management committee fall below the required level.

New trustees undergo an orientation event briefing them of their obligations, the contents of the Memorandum and Articles of Association, the committee and the decision-making processes, the business plan and the recent performance of the charity. Trustees are actively encouraged to seek out relevant external training opportunities which enhance their capacity to effectively fulfill their governance responsibilities.

Risks Management

The Board maintains structured processes for the systematic identification, evaluation, and mitigation of risks critical to the charity's operations. This includes:

- Annual audits of financial controls and compliance;
- Strategic maintenance of reserves aligned with organisational policy;
- Rigorous governance protocols to uphold accountability and oversight standards.

Comprehensive Risk Identification

Potential threats—spanning operational efficiency, fiscal health, cybersecurity, governance integrity, objective delivery, and stakeholder trust—are rigorously analysed during the planning phase of all priority initiatives. Identified risks are addressed through tailored mitigation plans, with insurance solutions leveraged where proportionate to risk exposure.

Integrated Risk Framework

Our approach is underpinned by:

- Ongoing monitoring with transparent reporting to the Board;
- Embedded risk evaluation across all operational workflows;
- Defined accountability structures and layered internal controls;
- Continuous refinement of critical systems and procedures.

Operational Safeguards

We prioritise staff safety and program efficacy in high-risk regions through regular reviews of:

- Field team training adequacy.
- Workforce capacity and expertise.
- Adaptive security protocols tailored to regional challenges.

This framework ensures dynamic risk responsiveness while aligning actions with the charity's strategic objectives and duty of care commitments.

Objectives and Activities

The principal activities of the charity are outlined below:

- To provide humanitarian services in crisis and non-crisis situations to the neediest orphans, widows and destitute families, irrespective of race, religion, culture, creed, and geographical boundary.
- The advancement of education globally.
- Implement income-generating projects.
- Support local communities throughout the UK.

Our Goal

Al-Imdaad Foundation aspires to excel in providing emergency humanitarian relief and developing a longer-term sustainable programme wherever needed. We aim to deliver these services with the highest compassion, professionalism and proficiency.

Our Values

- **Compassion** is the human equality of understanding the suffering of others and wanting to do something about it. This compassion helps us accomplish global agendas like ending poverty and helping all children achieve human rights. It is this compassion which builds us as people,
- **Transparency** being transparent by creating and retaining trusting relationships to ensure we help individuals as quickly as possible. We bring people from different cultures and faiths together to fight poverty as global neighbours,
- Display **Integrity** in all we do because ending poverty demands fundamental change to the structures that create inequality. We are prepared to 'speak the truth, even at the risk of losing popularity.
- **Selflessness** helps others first. In responding to poverty and suffering, our efforts are driven by sincerity to our creator and the need to fulfil our obligations to humanity.

Our Ethos

At Al-Imdaad Foundation, we operate with a 100% donations policy. We are confident of our high standards of work and transparency levels. At every possible delivery of aid, we aim to provide LIVE feedback from the ground via social media.

Global Offices

Al-Imdaad Foundation has international offices globally and delivers aid to over 75 countries. All offices are strategically located to administer aid effectively and efficiently when needed.

Building on existing partnerships is a continuous process, but we are also consciously seeking new working methods. We will find new partners with which to increase our impact and meet our objectives of serving humanity and alleviating needs globally.

Al-Imdaad Foundation UK undertakes global relief efforts on behalf of many charities. Any payments from partnership organisations are documented in line with a memorandum of understanding (MOU). For specific projects, Al-Imdaad Foundation UK also works closely in partnership with Al-Imdaad Foundation South Africa and leverages their expertise and contacts to transfer funds from the UK to areas of the world which are difficult to reach. Al-Imdaad Foundation UK South Africa will provide financial stability to the UK office for the coming 12 months.

Investment Powers

The Trust Deed authorises the Trustees to make and hold investments using the charity's general funds. Due to the high level of uncertainty in the world, the charity needs to react quickly to the needs which arise, and as a consequence, funds are held in deposit accounts which can be easily accessed and used.

Developments, Activities and Achievements

During the year, the charity has continued to increase its spending on existing projects and find new and unique projects to help people in need. The charity has pursued its commitments from previous disasters in the year with vigour so that the majority of funds raised have now been spent, with a reserve left for longer-term projects.

Activities below include our response to some of our projects locally and globally. These are just some of the projects which are highlighted below. Thousands in the mentioned countries were displaced in the year and urgently needed aid relief. However, the charity managed to deliver its aid promptly and effectively with generous support from donors. Below is a list of the types of projects we have undertaken. For more detailed information, visit our website, www.alimdaad.co.uk, or our social media pages.

1. Food Items
2. Shelter
3. Medical
4. Water Projects
5. UK projects
6. Winter Packs
7. Empowerment
8. Orphan Care

Recognition of Global Humanitarian Efforts

The Foundation wishes to formally acknowledge the extraordinary contributions of Trustees, staff, volunteers, and operational leaders who personally spearheaded aid distribution across international frontiers. Their deployment to diverse regions—often under challenging conditions—ensured precise allocation of critical resources to affected communities.

We expressly commend their:

- **Operational dedication** in overcoming logistical complexities;
- **Frontline engagement** with vulnerable populations;
- **Mission-aligned perseverance** in high-stakes environments.

This collective commitment to transcending geographical and cultural barriers exemplifies the highest standards of humanitarian service, for which the charity expresses profound institutional gratitude.



Project Selection and Life Cycle

The foundation maintains a rigorous approach to project development, beginning with a comprehensive evaluation process to assess each initiative's strategic alignment, viability, and potential return on investment. Prior to approval, all proposals undergo detailed due diligence checks, including feasibility studies and cost-benefit analyses, to ensure responsible resource allocation and alignment with our sustainability commitments.

Collaboration lies at the heart of our innovation strategy. We actively engage partners to identify and design projects which prioritise operational efficiency, environmental stewardship, and measurable social impact. This shared focus enables us to pioneer solutions which address global challenges while minimising ecological footprints.

Once a project is greenlit, dedicated teams oversee its execution from inception to completion, maintaining open communication channels with partners to adapt to evolving circumstances and resolve challenges in real time. Monitoring and evaluation are embedded throughout the project lifecycle, with assessments conducted at the planning, mid-implementation, and post-completion stages. These phased reviews allow for data-driven adjustments, ensuring objectives are met and lessons learned inform future initiatives.

Transparency remains central to our partnerships. We have transitioned from traditional end-of-project reporting to a dynamic system requiring regular progress updates, documentation of challenges, and evidence of corrective actions. This shift fosters accountability, strengthens stakeholder trust, and ensures our programs deliver lasting, scalable outcomes in line with our mission. By integrating these practices, we uphold our commitment to operational excellence while advancing sustainable, high-impact solutions for the communities we serve.

Volunteers

The Trustees wish to express their profound gratitude to the dedicated volunteers whose expertise and generosity of time have been instrumental in advancing the charity's mission over the past year. Their unwavering commitment—offering both professional skills and personal effort—has directly enriched our programs and amplified our impact in communities worldwide.

Equally, we extend heartfelt thanks to the countless individuals whose financial contributions have supported our work with exceptional generosity. These donations form the cornerstone of our operations, enabling us to uphold our aspirational 100% donation policy wherever feasible. Through this model, we ensure that the maximum possible proportion of every gift directly funds life-changing interventions, a principle made sustainable by the public's enduring trust and philanthropic spirit.

Together, this collective support—whether through time, talent, or resources—embodies the collaborative ethos which drives our charity's success. The Trustees remain humbled by and deeply committed to honoring this shared commitment to creating meaningful, lasting change.

Financial Review

In the financial year ending 31 March 2024, the charity recorded a total annual income of £4,013,197 (2023: £3,948,155), reflecting modest growth in donor support. Of this, £3,528,469 (2023: £3,661,218) was dedicated to Aid Programmes, demonstrating our community's sustained commitment to humanitarian priorities. As detailed in Note 16 of the financial statements, £2,988,829 (2023: £3,335,630) was allocated to donor-restricted projects, ensuring strict adherence to contributor intentions through transparent, purpose-driven expenditure.

Administrative costs saw a decrease, reflecting improved efficiency and cost control. As a result of this prudent financial management, the charity achieved a surplus of £1,030,410 (2023: £606,989), underscoring strong financial stewardship. Total reserves as of 31 March 2024 stood at £2,278,538 comprising £1,774,922 in restricted funds for designated projects and £503,616 in unrestricted reserves.

Unrestricted funding streams—including Gift Aid, rental income, and general donations—remain critical to sustaining our 100% donation policy. By channeling these resources into operational overheads, we ensure that every pound donated by the public directly supports frontline initiatives. This model, bolstered by rigorous governance and strategic allocation, continues to empower our mission to deliver rapid, impactful aid where it matters most.

Investment Policy

The charity maintains its strategic reserves in a Sharia-compliant profit-bearing current account with Al Rayan Bank Plc. These funds are held to ensure operational continuity and programmatic resilience in the event of unforeseen funding shortfalls, safeguarding our ability to uphold core humanitarian commitments.

Trustees exercise rigorous fiduciary oversight, periodically evaluating reserve levels against evolving operational risks and opportunities. While prioritising liquidity for contingency planning, the Board proactively assesses potential allocations of reserve funds to high-impact projects aligned with donor expectations and organisational priorities.

This balanced approach reflects our dual commitment to prudent financial stewardship and agile responsiveness to urgent global needs.

Strategic Direction & Future Commitments

Building on its legacy of rapid crisis response, Al-Imdaad Foundation will intensify efforts to address emergencies globally while strategically extending operations to underserved regions where humanitarian needs are acute. Bolstered by recent revenue growth, the charity will focus on sustaining this trajectory through enhanced community partnerships and rigorous impact monitoring via trusted local collaborators.



Key Objectives for 2023/24

- Operational Expansion: Scaling disaster relief interventions while broadening donor engagement through targeted outreach campaigns and digital mobilisation.
- Capacity Building: Launching a comprehensive volunteer training initiative to equip field personnel with specialised skills in humanitarian aid delivery.
- Organisational Development: Finalising a redesigned digital platform to improve donor transparency and real-time impact reporting.
- Funding Diversification: Pursuing institutional grants and strengthening UK brand visibility to unlock sustainable revenue streams.
- Standardisation: Implementing unified operational protocols across all regions to ensure consistency, compliance, and risk mitigation.

Sustained Impact Initiatives

The Foundation reaffirms its dedication to transformational development through ongoing programs in:

- Education: Equipping vulnerable communities with literacy and vocational resources;
- Sustainable Development: Expanding climate-resilient water/sanitation infrastructure;
- Healthcare: Strengthening primary care access in remote areas;
- Orphan Welfare: Delivering holistic support for displaced children.

By aligning short-term responsiveness with long-term systemic solutions, Al-Imdaad Foundation remains steadfast in its mission to uplift communities while embodying the trust placed in us by supporters worldwide.

Grant Making Policy

We are committed to partnering with local and national organisations through a grant-making approach. Grants to partner organisations are made within our agreed strategies. Grants for development programmes tend to be given on a recurrent basis.

The grant application form is available from our Head Office.

Reserves Policy

In line with UK charity governance standards and the Charity Commission's guidance (CC19), the charity maintains a reserves policy which balances donor intent, operational resilience, and strategic flexibility. Restricted funds received for designated projects are typically deployed within 12 months of receipt, in accordance with donor stipulations and the Charities (Accounts and Reports) Regulations 2019. However, a proportion of restricted income may be retained beyond this period to support pre-approved multi-year initiatives or to ensure preparedness for sudden humanitarian crises, subject to rigorous trustee oversight and explicit donor agreements where applicable.

The charity is committed to holding a minimum of three months' unrestricted reserves, calculated against projected operational expenditure, to mitigate risks associated with funding volatility and to safeguard service continuity. While progress toward this target remains ongoing, the trustees prioritise transparent stewardship of resources, ensuring reserves are neither excessively accumulated nor inadequately maintained. Unrestricted funds, including Gift Aid and general donations, are strategically allocated to uphold the charity's 100% donation policy while covering essential administrative costs required to deliver programmes effectively.

This policy is reviewed annually by the trustees, with reserve levels and their justification clearly disclosed in the financial statements. Adjustments are made in response to evolving operational demands, risk assessments, and compliance with the Charities Act 2011. By adhering to these principles, the charity fulfils its duty to maximise public benefit while maintaining the financial integrity expected of a UK-registered charitable organisation.

Staff Recruitment and Professional Development

As Al-Imdaad Foundation expands its global footprint, strategic workforce planning remains central to maintaining operational agility and programmatic impact. The charity adheres to UK employment law and Charity Commission guidance (CC24) in its recruitment practices, ensuring fair, transparent, and inclusive hiring processes which prioritise both technical expertise and alignment with humanitarian values.

To support our growing operations, we have strengthened recruitment frameworks to attract skilled professionals in disaster response, project management, and community development. Emphasis is placed on cross-cultural competence and language proficiencies, enabling teams to navigate diverse contexts effectively. Simultaneously, the charity invests in staff retention through competitive remuneration packages, flexible working arrangements, and well-being initiatives which reflect our duty of care obligations.

Professional development is embedded in our organisational ethos. All employees undergo mandatory safeguarding training, GDPR compliance workshops, and sector-specific certifications, while tailored leadership programmes prepare high-potential staff for managerial roles. Field personnel in high-risk regions receive advanced security training and psychosocial support, ensuring both operational effectiveness and duty of care compliance.

The trustees monitor workforce effectiveness through annual skills audits and performance reviews, identifying gaps to inform targeted upskilling. Recent initiatives include partnerships with accredited institutions to deliver certified courses in humanitarian logistics and sustainable development, directly enhancing service delivery capabilities.

This dual focus on recruitment excellence and continuous learning ensures our teams remain equipped to meet evolving global challenges while upholding the Foundation's commitment to accountability, innovation, and ethical practice. As we scale operations, maintaining this strategic investment in human capital will remain pivotal to achieving our mission.

Remuneration Policy for Key Management Personnel

The charity's remuneration framework is carefully structured to align with long-term strategic goals, uphold fiduciary responsibilities, and comply with Charity Commission guidance (CC11) and the Charities Act 2011. An independent Remuneration Committee—composed of non-executive trustees with no personal stake in salary outcomes—oversees compensation decisions. This committee evaluates pay structures, benchmarks against sector standards, and provides recommendations to the Board of Trustees for final approval, ensuring objectivity and accountability.

Guiding Principles

Compensation for senior management is determined through a rigorous, evidence-based process grounded in four core principles:

- **Transparency:** Salary structures and decision-making criteria are disclosed in annual financial statements, in line with SORP 2019 reporting standards.
- **Market Appropriateness:** Pay levels are benchmarked against comparable roles in UK charities of similar size, operational complexity, and geographic scope, using data from sector surveys and independent consultancies.
- **Expertise Recognition:** Packages reflect the specialised skills, leadership experience, and technical knowledge required to deliver high-impact humanitarian programs across diverse and often high-risk environments.
- **Talent Retention:** Competitive remuneration balances the need to attract skilled professionals with the duty to avoid excessive pay, safeguarding public trust while ensuring continuity in critical roles.

Implementation & Accountability

The Remuneration Committee conducts annual reviews of compensation frameworks, considering individual performance, organizational financial health, and broader economic conditions. Executive staff are excluded from deliberations concerning their own pay, preserving impartiality. For non-senior roles, salaries adhere to regional living costs and charity-sector averages, with adjustments informed by staff feedback and retention analytics.

This principled approach ensures that remuneration practices advance the charity's mission, incentivise excellence, and reinforce donor confidence—priorities central to our identity as a donor-funded organisation committed to ethical stewardship under a 100% donation policy.

Diversity and Inclusion

Our policy is to respect the diversity of all employees and volunteers, treating them fairly and equally, regardless of physical or mental disability, gender, sexual orientation, race, caste, nationality, ethnic origin, religious belief or age.

Every reasonable measure is taken to adapt our premises and working conditions to enable disabled people to work or volunteer at Al Imdaad Foundation.

Safeguarding

We are committed to providing a safe and trusted environment for all who come into contact with Al Imdaad Foundation. We take a zero-tolerance approach to breaches of our Code of Conduct and put the well-being and rights of people at the heart of our responses.

The board approves the safeguarding policy and receives regular reports on safeguarding. A sub-committee of our board monitors the effective implementation of the policy and reviews the case file of reported incidents.

Fundraising Approach & General Data Protection Regulation (GDPR)

Al-Imdaad Foundation's fundraising activities operate in full compliance with UK statutory requirements, including the Data Protection Act 2018 (incorporating GDPR principles), the Charities Act 2011 (as amended by the Charities Act 2022), and the Privacy and Electronic Communications Regulations (PECR). As a registered member of the Fundraising Regulator, we adhere to the updated Code of Fundraising Practice (2023), ensuring all campaigns meet the highest standards of legality, transparency, and ethical conduct. Our membership in the Chartered Institute of Fundraising further reinforces our commitment to sector best practices.

Policy Framework & Training

Policies are reviewed biannually to align with evolving legislation, including the Charities (Protection and Social Investment) Act 2016 and the Fundraising Regulator's guidance on third-party partnerships. Staff and volunteers complete mandatory training on GDPR compliance, safeguarding protocols, and the Consumer Protection from Unfair Trading Regulations 2008, with refresher courses following material regulatory changes. Third-party fundraisers are contractually bound to uphold these standards, subject to audits under the Charities Act 2011's due diligence requirements.

Diverse Fundraising Channels

Our multi-channel strategy—encompassing individual giving, major donor engagement, corporate partnerships, and institutional grants—is executed in accordance with the Charity Governance Code 2023 and the Fundraising Regulator's guidance on public collections. Specific methods include:

- Digital Campaigns: Compliant with PECR and PCI-DSS standards for secure online transactions;
- Telephone Fundraising: Conducted only with prior consent, respecting Ofcom guidelines and Telephone Preference Service (TPS) registrations;
- Community Events: Permitted under local authority licences and the Lotteries and Gambling Act 2005 where applicable.

Ethical Stewardship

We uphold the Fundraising Promise, prioritising donor privacy through encrypted data systems and transparent impact reporting. Revenue streams are diversified in line with the Charity Commission's CC20 guidance on risk management, ensuring resilience against economic volatility while maintaining public trust.

This rigorous, law-led approach enables us to advance our mission responsibly, aligning donor generosity with the urgent needs of communities worldwide.

Protection of Vulnerable People

Al-Imdaad Foundation abides by the Fundraising Regular's Code of Fundraising Practice and ensures our staff and volunteers are fully briefed about the code of conduct with regard to the protection of vulnerable people. Before any external fundraising activity, we brief staff and volunteers on best **practices and** inform them of the need to identify, respect, support and protect vulnerable people.

Supporter Feedback

We are committed to maintaining strong and positive relationships with our supporters. All feedback, including concerns or complaints, is welcomed and treated seriously. It is regularly reviewed and shared with senior management to help inform our ongoing improvement.

Supporters can contact us through various channels, and we follow a clear internal process for addressing any concerns raised. We also ensure compliance with the Fundraising Preference Service by actioning any requests from individuals who no longer wish to receive communications from us.

Trustees' Responsibilities

The Trustees are responsible for ensuring that the charity maintains accurate financial records and prepares financial statements that present a true and fair view of the charity's financial position and activities. These statements are prepared in accordance with UK accounting standards and relevant legal requirements.

In addition, the Trustees oversee the charity's systems for safeguarding assets, preventing fraud, and maintaining compliance with charity law and regulations. They are also responsible for ensuring the integrity of the financial information published, including that on the charity's website.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities, which is an annual process.

Statement of Disclosure to Auditors

So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware. Additionally, the Trustees have taken all the steps they should have taken to make themselves aware of any relevant audit information and establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

Approval

The Trustees' annual report was approved by the Management Committee on 5 August 2025 and signed on its behalf by:

Signed by:

03189B56C6D147C...

Mahmood Miah

Trustee

**Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED**

Opinion

We have audited the financial statements of Al-Imdaad Foundation UK for the year ended 31 March 2024 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Statement of Financial Position, the Statement of Cash Flows and the related notes numbered 1 to 24, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including 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) "second edition" effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 company's members those matters we are required to state to them in an auditors' 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 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; and
- 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 relating to events or conditions that, individually or collectively, may cast significant doubt on the entity'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.

**Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED**

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. 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. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- 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 misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where 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.
- 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities statement set out on page 13, the trustees (who are also the directors of Al-Imdaad Foundation UK Limited for 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.

**Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED**

Auditor's responsibilities for the audit of the financial statements

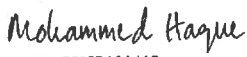
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the company and management.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), the UK Companies Act 2006, the Charities Acts and tax legislation (governed by HM Revenue and Customs).
- We understood how the charitable company is complying with those frameworks by making enquiries of senior management. We also reviewed significant correspondence between the charitable company and regulatory bodies, reviewed any minutes of the Board, and gained an understanding of the charitable company's approach to governance, demonstrated by the Board's review of the charitable company's risk management framework and internal control processes.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur by considering the controls that the charitable company has established to address risks identified by the charitable company, or that otherwise seek to prevent, deter or detect fraud.
- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved inquiries of senior management, review of significant correspondence with regulatory bodies and submissions made to the Charities Commission, minutes of meetings of the Board, and focused testing.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Signed by:

38CA7505BA8A41C...

Mohammed Haque
(Senior Statutory Auditor)
for and on behalf of
MAH, Chartered Accountants
Statutory Auditors

5 August 2025
2nd Floor
154 Bishopsgate
London
EC2M 4LN

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Financial Activities (including the Income and Expenditure Account)
for the year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Income and endowments from:					
Donation and legacies					
Voluntary income: Donation and appeals	2	237,730	3,335,096	3,572,826	3,486,005
Gift Aid Income	2	237,428	-	237,428	240,310
Activities for generating funds					
Fundraising activities	2	1,155	-	1,155	1,993
Investments					
Rental income	2	8,415	-	8,415	10,011
Sponsorship Income	2	-	-	-	18,200
Implementation Charges	2	-	-	-	261
Income from charitable activities	2	-	193,373	193,373	191,375
Total income and endowments		484,728	3,528,469	4,013,197	3,948,155
Expenditure on:					
Expenditure on raising funds					
Cost of generating voluntary income	5	(39,010)	-	(39,010)	(76,165)
Expenditure on charitable activities					
Grants payable	3,4	-	(48,720)	(48,720)	(20,076)
Emergency aid and programmes		-	(2,895,057)	(2,895,057)	(3,244,925)
Total expenditure		(39,010)	(2,943,777)	(2,982,787)	(3,341,166)
Gain on revaluation of investment property	11	-	-	-	-
Net income/(expenditure)		445,718	584,692	1,030,410	606,989
Transfer between funds	16	(472,234)	472,234	-	-
Net movement in funds for the year		(26,516)	1,056,926	1,030,410	606,989
Funds balance at 31 March 2023		530,132	717,996	1,248,128	641,139
Funds balance at 31 March 2024		503,616	1,774,922	2,278,538	1,248,128

The Statement of Financial Activities has been prepared on the basis that all operations are continuing.

The notes on pages 21 to 31 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Financial Position
As at 31 March 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	94,628	103,712
Investments	11	<u>126,500</u>	<u>126,500</u>
		221,128	230,212
Current assets			
Debtors	12	334,763	376,167
Cash at bank		<u>1,749,484</u>	<u>674,749</u>
		2,084,247	1,050,916
Creditors: amounts falling due within one year	13	<u>(26,837)</u>	<u>(33,000)</u>
Net current assets		<u>2,057,410</u>	<u>1,017,916</u>
Total assets less current liabilities		2,278,538	1,248,128
Creditors: amounts falling due after more than one year	14	-	-
Net assets		<u>2,278,538</u>	<u>1,248,128</u>
Funds			
Unrestricted funds	16	503,616	530,132
Restricted funds	16	1,774,922	717,996
Total Charity Funds		<u>2,278,538</u>	<u>1,248,128</u>

Approved by the board and signed on its behalf on 5 August 2025 by:

Signed by:

 03189B56C6D147C...
 Mahmood Miah
 Trustee

Company number: 07511498

The notes on pages 21 to 31 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Cash Flows
for the year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities	17	<u>1,077,125</u>	<u>466,748</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	10	<u>(2,390)</u>	<u>(296)</u>
Cash provided by (used in) investing activities		<u>(2,390)</u>	<u>(296)</u>
Cash flow from financing activities		<u>-</u>	<u>-</u>
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase in cash and cash equivalents		<u>1,074,735</u>	<u>466,452</u>
Reconciliation of net cash flow to movement in net cash			
Increase in cash and cash equivalents in the period		1,074,735	466,452
Change in net cash		<u>1,074,735</u>	<u>466,452</u>
Cash and cash equivalents at the beginning of the year		<u>674,749</u>	<u>208,297</u>
Total cash and cash equivalents at the end of the year		<u>1,749,484</u>	<u>674,749</u>

The notes on pages 21 to 31 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) "second edition" effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public entity under FRS 102. Assets and liability are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The preparation of the the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates and it also requires judgement in applying the charitable company's accounting policies. The items where these judgements and estimates have been made include:

- Depreciation and the estimated Useful Economic Lives of tangible fixed assets
- Impairment losses and the estimated fair value or carrying amount of property

Refer to the accounting policies below for Tangible Fixed Assets and Investments and Notes 10 & 11 for further details.

Going concern

The directors/trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern. The financial statements have therefore been prepared on the basis that the charity is a going concern.

We have adequate resources and are well place to manage risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue.

Fund

Accounting

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

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

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

Projects Payable

Grants for which there is a legal obligation, or a valid expectation of receipt by the beneficiary at the year end, and for which conditions attaching to their payment have been fulfilled, are accounted for within the Statement of Financial Activities. Grants approved subject to conditions that have not been met at the year end are noted as a commitment (see note 4).

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies (continued)

Incoming Resources

Items of income are recognized and included in the accounts when all of the following criteria are met:

- the charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Grants are apportioned to the Statement of Financial Activities when the Charity is entitled to the income, which may be determined by the Charity having met certain terms or conditions.

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting the income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are payments made to third parties and Al-Imdaad South Africa in the furtherance of the charitable objectives of the company. The grants are accounted for once the offer has been accepted and all obligations under the offer complied with.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll, pension and governance costs which support the Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The support costs are apportioned on an appropriate basis e.g. as a percentage of direct costs.

Tangible Fixed Assets

Tangible fixed assets are recorded at cost. The Trustees have agreed to set the de-minima limit to £5,000.

Depreciation

Tangible fixed assets other than long leasehold buildings classed as investment properties are stated at cost less depreciation and accumulated impairment losses. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Long Leasehold Buildings	- 2% straight line
IT Equipment	- 20% straight line
Fixtures and Fittings	- 20% straight line

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

1 Accounting policies (continued)

Investments

Land and buildings classed as investment properties are initially recognised at historical cost and then measured at market value as at the date of their last valuation. Investment properties shall not be subject to periodic charges for depreciation except for properties held on short leases, which shall be depreciated over the period when the unexpired term is 20 years or less.

Foreign Currency

Transactions in foreign currency are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate prevailing at the year-end. All exchange differences are recognised through the statement of financial activities.

Financial assets

Basic financial assets, including trade and other debtors and cash or bank balances, excluding any financing transactions, are initially recognised at transaction price and are subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Investments in equity instruments (other than the company's own equity or any subsidiaries, associates and joint ventures) are initially recognised at their transaction price and are subsequently measured at fair value at each period end. Changes in fair value are recognised in the profit or loss. Fair value is measured with reference to the net asset value per share at the period end.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities

Basic financial liabilities, including trade and other creditors and bank loans, excluding any financing transactions, are initially recognised at transaction price and are subsequently measured at amortised cost determined using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

2 Income and endowments

	Unrestricted Fund £	Restricted Fund £	2024 Total £	2023 Total £
Donations	237,730	3,335,096	3,572,826	3,486,005
Rental Income	8,415	-	8,415	10,011
Sponsorship Income	-	-	-	18,200
Implementation Charges	-	-	-	261
Activities for Generating Funds	1,155	-	1,155	1,993
Transfers in from other Charities	-	193,373	193,373	191,375
Gift Aid Income	237,428	-	237,428	240,310
	484,728	3,528,469	4,013,197	3,948,155

Transfers in from other Charities' relates to grants from our partnership charities around the world for which we carry out specific charitable projects on their behalf. All partner charities are subject to regular monitoring and reporting.

3 Expenditure on charitable activities

	Grant 2024 £	Emergency Aid 2024 £	Total 2024 £	Total 2023 £
Direct Costs				
General Relief (inc Emergency Relief)	350	536,277	536,627	627,591
Water Aid	4,000	81,983	85,983	98,898
Eye Cataract	-	-	-	6,521
Blankets	-	-	-	17,457
Food Packages/Iftar	4,309	482,336	486,645	693,176
Welfare of Widows and Orphans	950	30,959	31,909	114,151
Eid Gift Packs	-	13,700	13,700	43,135
Meat	1,000	44,703	45,703	39,022
Food for Thought	-	6,964	6,964	3,227
Wheelchair	-	3,970	3,970	5,268
Mosque Re-Construction	10,995	79,828	90,823	168,447
Shelter	-	683,144	683,144	558,579
Education Programme	1,917	286,364	288,281	319,940
Medical Aid	4,350	19,639	23,989	43,117
Empowerment Project	4,000	28,493	32,493	2,710
Quraan & Sunnah Project	-	8	8	6
Winter Warmth Pack	14,360	90,308	104,668	80,079
Olive Tree Project	-	636	636	705
Other Direct Costs	1,760	413,857	415,617	388,851
Total direct costs	47,991	2,803,169	2,851,160	3,210,880

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

3 Expenditure on charitable activities (continued)

	Grant 2024	Emergency Aid 2024	Total 2024	Total 2023
	£	£	£	£
Support costs				
Bank charges	-	10	10	55
Computer expenses	53	3,124	3,177	926
Head office admin costs	91	5,288	5,379	7,926
Hospitality	47	2,765	2,812	6,426
Internet & phone	32	1,898	1,930	781
Motor and travel costs	-	-	-	109
Postage	-	2,551	2,551	914
Printing & stationery	-	-	-	108
Insurance	34	2,013	2,047	1,935
Repairs & maintenance	35	2,058	2,093	2,246
Subscription fees	-	-	-	206
Pension and staff development cost	13	752	765	447
Wages and salaries	-	46,662	46,662	11,275
Trustee expenses	40	2,325	2,365	358
Legal and professional	32	1,853	1,885	822
Utilities	133	7,788	7,921	4,107
Depreciation	193	11,281	11,474	11,944
Sundry expenses	6	340	346	536
Governance costs:				
Accountancy and audit fees	20	1,180	1,200	3,000
Total support costs	729	91,888	92,617	54,121
Total Resources Expended on Charitable Activities	48,720	2,895,057	2,943,777	3,265,001

4 Projects payable	2024	2023
Activities per location	£	£
India	10,450	5,050
Pakistan	14,436	2,450
Sri Lanka	1,730	1,000
Bangladesh	6,917	1,220
UK	2,613	10,023
Turkey	10,995	-
Other	850	-
	47,991	19,743
Support cost	729	333
	48,720	20,076

The Charity makes grants to a number of different partner charities and individuals around the world after due consideration and careful assessment of a particular partner's charity and/or individual. The partner charities are used as an extension of Al-Imdaad Foundation to help further the objectives of the charity and carry out specific charitable programmes under our direction. All partner charities are subject to due diligence procedures and regular monitoring and reporting. Due to the inherent risks associated with working in some parts of the world, the names of the partner charities have not been disclosed.

Commitments

At the year end, the Trustees may have authorised certain grants which are subject to the recipient fulfilling certain conditions. The total amount authorised but not accrued as expenditure at 31 March 2024 was £nil (2023: £nil).

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

5 Expenditure on raising funds

	Unrestricted Fund £	Restricted Fund £	2024 Total £	2023 Total £
Expenditure on raising funds				
Advertising and leaflets	7,688	-	7,688	39,762
Wages and salaries	-	-	-	36,403
Other expenses	31,322	-	31,322	-
	39,010	-	39,010	76,165

6 Analysis of staff costs

	2024 £	2023 £
Wages and salaries	170,275	168,493
Social Security Costs	10,159	11,075
Defined contribution pension costs	2,958	7,119
	183,392	186,687

The average number of employees employed during the year was 7 (2023: 7). The total number of administrative staff at the year end was 7 (2023: 7) of which 4 (2023: 5) were full time employees and 3 (2023: 2) were part time employees. No employees received remunerations of more than £60,000 in the year. It should be noted that the charity uses volunteers who work to support the charity by providing a few hours a week when needed. The total employee benefits of the key management personnel of the charity were £42,768 (2023: £38,950).

7 Net income for the year

	2024 £	2023 £
This is stated after charging:		
Depreciation	11,474	11,944
Auditors remuneration:		
Audit Fees	600	2,000
Accountancy Services	600	1,000

8 Trustee remuneration

The Trustees neither received nor waived any emoluments during the year, in their roles as trustees.

Out of pocket expenses were reimbursed to a number of Trustees as follows:

	2024 £	2023 £
Travel	2,365	358
	2,365	358

The Charity's regulations do not permit the payment of remuneration to trustees.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

9 Taxation
The company is a registered charity and no provision is considered necessary for taxation.

10 Tangible fixed assets

	Long Leasehold Land & Buildings	IT Equipment	Fixture & fittings £	Total £
Cost				
At 1 April 2023	330,731	78,383	15,774	424,888
Additions	-	2,390	-	2,390
At 31 March 2024	330,731	80,773	15,774	427,278
Depreciation and impairments				
At 1 April 2023	237,979	70,508	12,689	321,176
Charge for the year	6,615	3,350	1,509	11,474
At 31 March 2024	244,594	73,858	14,198	332,650
Carrying amount				
At 1 April 2023	92,752	7,875	3,085	103,712
At 31 March 2024	86,137	6,915	1,576	94,628

11 Fixed Asset Investments

	Investment properties 2024 £
Cost or valuation	
At 1 April 2023	126,500
Revaluations	126,500
At 31 March 2024	126,500
Carrying amount	
At 31 March 2023	126,500
At 31 March 2024	126,500
Included within fixed asset investments are investment properties held at fair value:	2024 £
Historical cost	126,500
Revaluations	-
Market value as at last valuation	126,500

The investment property relates to rental units at the Charity's head office and has been reclassified out of land and buildings from tangible fixed assets as at 1 April 2015 under the transition to FRS 102.

The investment property was valued on an open market basis on 18 December 2024 by an external firm of Chartered Surveyors and is deemed to reflect the fair value as the year end.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

12 Debtors	2024	2023
	£	£
Prepayments and accrued income	97,272	111,111
Gift Aid Income	197,768	208,134
Other debtors	39,723	56,922
	<u>334,763</u>	<u>376,167</u>

13 Creditors: amounts falling due within one year	2024	2023
	£	£
Accruals and deferred income	26,837	33,000
	<u>26,837</u>	<u>33,000</u>

14 Creditors: amounts falling due after one year	2024	2023
	£	£
Other loan- Al Imdaad Foundation South Africa	-	-
	<u>-</u>	<u>-</u>

The other loans are payable to Al-Imdaad Foundation South Africa. The loans are unsecured, interest free and there are no set repayment terms other than the loan is not repayable within one year of the balance sheet date.

15 Analysis of net assets between funds

	Unrestricted General Fund £	Restricted Fund £	Total Funds £
Tangible fixed assets	94,628	-	94,628
Investments	126,500	-	126,500
Current assets	309,325	1,774,922	2,084,247
Current liabilities	(26,837)	-	(26,837)
Long term liabilities	-	-	-
Net Assets at 31 March 2024	<u>503,616</u>	<u>1,774,922</u>	<u>2,278,538</u>

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

16 Statement of funds

	At 1st April 2023	Incomings	Expenditure	Profit on investments	Transfer	At 31st March 2024
	£	£	£	£	£	£
<u>Unrestricted</u>						
<u>Funds</u>						
General Reserve	530,132	484,728	(39,010)	-	(472,234)	503,616
	530,132	484,728	(39,010)	-	(472,234)	503,616
<u>Restricted</u>						
Afghanistan	23,379	109,298	(151,676)	-	18,999	-
Bangladesh	-	83,358	(51,122)	-	-	32,236
Congo	-	54,794	(52,000)	-	-	2,794
Ethiopia	140	-	-	-	-	140
Head Office	-	272,700	(13,879)	-	-	258,821
India	-	34,683	(50,771)	-	16,088	-
Indonesia	-	32,556	(59,520)	-	26,964	-
Kashmir	-	28,929	(28,141)	-	-	788
Kenya	261,366	303,292	(575,806)	-	11,148	-
Lebanon	-	20,715	(7,840)	-	-	12,875
Libya	-	140,213	-	-	-	140,213
Malawi	19,965	15,644	(33,660)	-	-	1,949
Morocco	-	101,446	(12,356)	-	-	89,090
Mozambique	2,810	-	-	-	-	2,810
Myanmar	6,987	21,039	(64,057)	-	36,031	-
Nepal	-	9,388	(17,650)	-	8,262	-
Pakistan	50,340	206,967	(267,401)	-	10,094	-
Palestine/Gaza	-	906,289	(123,891)	-	-	827,450
Somalia/Africa	14,458	50,209	(101,395)	-	36,728	-
South Africa	107,615	100,485	(95,608)	-	-	112,492
Sri Lanka	1,596	30,434	(38,730)	-	6,700	-
Sudan	-	4,966	-	-	-	4,966
Syria/Jordan	-	546,090	(523,462)	-	-	22,628
Tanzania	-	-	(1,800)	-	1,800	-
Turkey	229,340	204,811	(368,381)	-	-	65,770
UK	-	5,729	(12,295)	-	6,566	-
Uganda	-	4,371	-	-	-	4,371
Yemen	-	145,792	(44,534)	-	-	101,258
Donations to	-	-	(281,380)	-	281,380	-
Support costs	-	-	(11,474)	-	11,474	-
Accrued income	-	94,271	-	-	-	94,271
Total Restricted Funds	717,996	3,528,469	(2,988,829)	-	472,234	1,774,922
Total Funds	1,248,128	4,013,197	(3,027,839)	-	-	2,278,538

All restricted funds are for specific humanitarian projects in particular areas of the world as chosen by the management committee.

Appropriate levels of support costs have been allocated to restricted. In order to maintain the 100% donation policy in respect of restricted donations a transfer has been made from unrestricted funds to cover these support costs.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

17 Reconciliation of net movement in fund to net cash flow from operating activities	2024	2023
	£	£
Net income/expenditure for the reporting period as per the statement of financial activities	1,030,410	606,989
Add back depreciation charge	11,474	11,944
Decrease / (increase) in debtors	41,404	(182,185)
Increase / (decrease) in creditors	(6,163)	30,000
Net cash inflow from operating activities	1,077,125	466,748

18 Related party transactions

Although, Al-Imdaad Foundation UK Limited is an independent UK charity, we are influenced by our international affiliates. Below are a summary of transactions undertaken during the year with our affiliates.

	Al-Imdaad South Africa		Al-Imdaad Australia	
	2024	2023	2024	2023
	£	£	£	£
Income —				
projects	104,526	124,750	-	-
Loan creditor	-	-	-	-

In addition to the above the charity has made emergency aid payments for various projects to the following related parties:

	2024	2023
	£	£
Al-Imdaad Foundation - Indonesia	39,500	50,511
Al-Imdaad Foundation - Jordan	406,908	483,418
Al-Imdaad Foundation - South Africa	601,818	1,041,183
Al-Imdaad Foundation - Kenya	485,328	44,177

For certain projects Al-Imdaad Foundation UK also works closely in partnership with Al-Imdaad Foundation South Africa and leverages their expertise and contacts to transfer funds from the UK to areas of the world which are difficult to reach such as Syria and Jordan.

Al-Imdaad Foundation UK also works with various local partners who are not affiliates to help deliver global projects, including in countries such as Turkey.

19 Ultimate controlling party

There is no ultimate controlling party.

20 Capital

The company is a company limited by guarantee not having a share capital. Every member of the company undertakes to contribute a sum not exceeding £1 if the company has insufficient assets to discharge its liabilities in the event of winding up.

Accordingly, the company has no share capital and no reconciliation of movements in shareholders' funds has been presented.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2024

21 Presentation currency

The financial statements are presented in Sterling.

22 Legal form of entity and country of incorporation

Al-Imdaad Foundation UK is a charitable company limited by guarantee incorporated in England with registration number 07511498.

23 Principal place of business

The address of the company's principal place of business and registered office is: 185 Audley Range, Blackburn, BB1 1TH.

24 Financial instruments

The charity has the following financial instruments:

		2024	2023
		£	£
Financial assets that are debt instruments	Note 12	<u>39,723</u>	<u>56,922</u>
Financial liabilities measured at amortised cost			
- Long term creditors	Note 14	<u>-</u>	<u>-</u>

Accounts

Registered number
07511498

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)

Trustees' Report and Audited Financial Statements
for the year ended
31 March 2023

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Trustees' Report and Audited Financial Statements
For the year ended 31 March 2023

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Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
For the year ended 31 March 2023

Company Information

Charity Name:	Al-Imdaad Foundation UK ("AIF UK")
Company Registration Number:	07511498
Charity Registration Number:	1140187
Registered Office:	185 Audley Range Blackburn Lancashire BB1 1TH

Directors and Trustees

The directors and trustees in office during the year and at the date of this report were:

Ahad Miah
Zubair Miah
Muhammad Nurullah Shikder
Mahmood Miah
Yacoob Vahed
Ahmed Suleman Chohan
Ziyaad Patel

Key management personnel & Country Director: Sadiq Patel

Auditors MAH, Chartered Accountants
2nd Floor
154 Bishopsgate
London, EC2M 4LN

Bankers Al-Rayan Bank
601 Stockport Road
Manchester
M13 0RX

Legal Advisors Johns & Saggar LLP
34-36 Grays Inn Road
London
WC1X 8HR

Introduction

AIF UK trustees present the following report for the financial year ending 31 March 2023. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charities trust deed (comprising the Memorandum and Articles of Association) and applicable law.

Our Mission

The Al-Imdaad Foundation is a non-profit humanitarian aid relief organisation (NGO) registered in the United Kingdom, dedicated to providing humanitarian services in crisis and non-crisis situations to the neediest orphans, widows and destitute families, irrespective of race, religion, culture, creed, and geographical boundary.

Our Vision

The Al-Imdaad Foundation aspires to excel in humanitarian relief, providing humanitarian services with the highest level of compassion, professionalism, and care under the supervision of a team of professionals from South Africa and abroad.

How We're Unique

The Al-Imdaad Foundation was formed in South Africa by a minority community. The diverse cultural and linguistic context of South Africa has allowed the Foundation to take on a truly humanitarian perspective by striving to serve all communities.

The humanitarian ethics of the Islamic tradition inspires the Al-Imdaad Foundation. We have always involved Islamic Scholars (Ulema) in our activities from early formation until now. This ensures that all the organisation's operations are in accordance with Islamic guidance and principles.

The Foundation responds quickly and effectively through country offices and links on the ground in countries worldwide. We have a 100% donations policy, so all donations to a specific cause or location go to that project and are not used for admin costs or implementation expenses.

Where we are

The Al-Imdaad Foundation has registered offices in Indonesia, Jordan, Australia, the United Kingdom, Bangladesh, Chile and Kenya. These offices have been established to take care of our various projects in these regions and to act as fundraising partners. The Foundation is at an advanced stage to establish further representative offices in other parts of the world (including Turkey).

Structure, Governance and Management

Governing Documents

The Al Imdaad Foundation is a charitable company limited (by guarantee), incorporated on 31ST January 2011 and registered as a charity on 2ND February 2011. The Trust deed defines the charity's objects as being general charitable purposes as defined by charity law in the United Kingdom.

The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the committee members are elected at the AGM and subject to ratification at each AGM.

The charity is based in the UK and has its main Blackburn office with volunteers from home throughout the country.

If the company is wound up, each Company Member undertakes to contribute to the company's assets such amounts as may be required, not exceeding one pound.

Organisational Structure

Details of the Trustees serving during the year are set out on page 1. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the charity. The Trustees work together and have established regional committees to assist the organisational structure of the charity. An Executive Management Committee has been set up to oversee the charity's running, reporting directly to the board of Trustees.

The Executive Management Committee of 9 members consists of a wide-ranging team of volunteers that offer specialist advice and support to members of the public. Our UK board includes experienced professionals who understand the challenges we constantly face with past, present and future humanitarian needs.

The team comprises of Theologians, Shariah Scholars, Islamic Finance Practitioners, Academics, Accountants, IT Specialists, Solicitors, Civil Servants, Businessmen and other voluntary aid workers.

Board of Trustees

The Board of Trustees take responsibility for and directs the charity's operations. The board sets priorities and objectives through the management team and reviews performance regularly.

The Trustees set the strategic agenda and drive good practices for the charity.

All nominations of potential new trustees are reviewed by the existing trustees and approved by the main board, with trustees chosen because they have the diverse range of skills, knowledge and experiences that we need to respond to the charity's needs. Trustees can be temporarily co-opted between AGMs by agreement of the remaining members if numbers on the management committee fall below the required level.

New trustees undergo an orientation event briefing them on their obligations, the contents of the Memorandum and Articles of Association, the committee and the decision-making processes, the business plan and the recent performance of the charity. Trustees are encouraged to attend appropriate external training events when these will facilitate the undertaking of the role.

Risks Management

It has been a challenging two years for charities, as the Corona Virus Pandemic has impacted everything from service delivery to fundraising.

The Trustees review the charity's major risks regularly and believe that maintaining reserves in accordance with the reserves policy on page 10, combined with an annual review of the controls over the critical financial systems, will provide sufficient resources in the event of adverse conditions. The Trustee has also examined other operational and business risks the charity faces and confirmed that they had established systems to mitigate the significant risks.

The management committee reviews the major tasks involving the charity and examines the systems to mitigate any risks.

The Trustees are committed to and are continuously striving to have more robust systems and controls, which all provide even more transparency and accuracy and ensure that the donors to the charity can give confidently and that the charity's assets are safeguarded.

All significant activities undertaken are subject to a risk review as part of the initial activity assessment and implementation. Major risks, for this purpose, are those that may have a significant effect on the:

- Operational Performance - Weaknesses or failure of leadership. The inability to develop and retain talent effectively and an organisational culture that is not an enabler in the pursuit of a charity's strategy and objectives
- Income and financial stability - Financial sustainability, including stability and security of funds.
- Cyber Security - Cyber incidents (typically unauthorised or inappropriate access to an organisation's network) executed by external or internal parties that negatively impact the confidentiality, Integrity and availability of a charity's information systems and data
- Governance - The charity does not achieve its strategic, charitable, regulatory and ethical objectives due to inadequate governance at the board and senior management or operational levels
- Achievement of our aims and objectives; or
- Meeting the expectations of our beneficiaries and/or supporters

The trustees review these risks continuously and ensure that adequate systems and procedures are in place to manage the identified risks. Where appropriate, risks are covered by insurance.

The following framework is central to ensuring adequate risk assurance:

- Regular monitoring of major risks and development of action plans;
- Embedding risk identification and assessment within operating procedures;
- A clear structure of delegated authority and control;
- Review of key systems and procedures through internal arrangements;
- Income and profit targets for our trading and fundraising activities;
- Maintaining reserves in line with set policies; and
- Regular summary reports on risk management to the Trustees Board.

We continue to pay particular attention to addressing the heightened risks to our staff and partners operating in areas of unrest. Therefore, we are continuing to review our training programme for our workers going overseas and monitor all programmes in conflict zones to assess whether local staff would be more appropriate for specific programmes.

Objectives and Activities

The principal activities of the charity are outlined below:

- To provide humanitarian services in crisis and non-crisis situations to the neediest orphans, widows and destitute families, irrespective of race, religion, culture, creed, and geographical boundary.
- The advancement of education globally.
- Implement income-generating projects.
- Increase UK projects.

Our Goal

Al Imdaad Foundation aspires to excel in providing emergency humanitarian relief and developing a longer-term sustainable programme wherever needed. We aim to deliver these services with the highest compassion, professionalism and proficiency.

Our Values

- Compassion is the human equality of understanding the suffering of others and wanting to do something about it. This compassion helps us accomplish global agendas like ending poverty and helping all children achieve human rights. It is this compassion that builds us as people,
- Transparency being transparent by creating and retaining trusting relationships to ensure we help individuals as quickly as possible We bring people from different cultures and faiths together to fight poverty as global neighbours,
- Display Integrity in all we do because ending poverty demands fundamental change to the structures that create inequality. We are prepared to 'speak the truth, even at the risk of losing popularity and funding,
- Selflessness helping others first In responding to poverty and suffering, our efforts are driven by sincerity to our creator and the need to fulfil our obligations to humanity

Our Ethos

At Al Imdaad Foundation, we operate with a 100% donations policy. We are confident of our high standards of work and transparency levels. At every possible delivery of aid, we aim to provide LIVE feedback from the ground via social media.

AIF is a signatory to the Code of Conduct for the International Red Cross and Red Crescent Movements and NGOs in Disaster Relief and is also a member of BOND (British Overseas NGOs for Development).

The Foundation supports the Code of Conduct and strives to incorporate its principles in its humanitarian work. AIF is registered with the United Nations Department of Economic Social Affairs. The NGO Branch is the focal point within the United Nations for Non-Governmental Organisations in consultative status with the Economic and Social Council.

IFRC - Geneva, Switzerland

The Al-Imdaad Foundation is a signatory to the Code of Conduct for the International Red Cross and Red Crescent Movements and NGO's in Disaster Relief. The Foundation supports the Code of Conduct and strives to incorporate its principles in its humanitarian work.

Global Offices

Al-Imdaad Foundation has international offices globally and delivers aid to over 75 countries. All offices are strategically located to administer aid effectively and efficiently when needed.

Building on existing partnerships is a continuous process, but we are also consciously seeking new working methods. We will find new partners with which to increase our impact and meet our objectives of serving humanity and alleviating needs globally.

Al-Imdaad Foundation UK undertakes global relief efforts on behalf of many charities. Any payments from partnership organisations are documented in line with a memorandum of understanding (MOU). For specific projects, Al-Imdaad Foundation UK also works closely in partnership with Al-Imdaad Foundation South Africa and leverages their expertise and contacts to transfer funds from the UK to areas of the world which are difficult to reach. Al-Imdaad Foundation UK South Africa will provide financial stability to the UK office for the coming 12 months.

Investment Powers

The Trust Deed authorises the Trustees to make and hold investments using the charity's general funds. Due to the high level of uncertainty in the world, the charity needs to react quickly to the needs that arise, and as a consequence, significant funds are held in deposit accounts which can be easily accessed and used.

Developments, Activities and Achievements

During the year, the charity has continued to increase its spending on existing projects and find new and unique projects to help people in need. The charity has pursued its commitments from previous disasters in the year with vigour so that the majority of funds raised have now been spent, with a reserve left for longer-term projects.

Activities below include our response to some of our projects locally and globally. These are just some of the projects that are highlighted below. Thousands in the mentioned countries were displaced in the year and urgently needed aid relief. However, the charity managed to deliver its aid promptly and effectively with generous support from donors. Below is a list of the types of projects we have undertaken. For more detailed information, visit our website, www.alimdaad.co.uk, or our social media.

1. Food Items
2. Shelter
3. Medical
4. Water Projects
5. UK projects
6. Winter Packs
7. Empowerment
8. Orphan Care

A mention must be made of the hard work of those Trustees, employees, volunteers and management team members who have been personally involved in distributing the aid in all parts of the world. They spent their time overseas ensuring that the aid reached the needed places. The charity is thankful for their commitment and service.

Project Selection and Life Cycle

Before embarking on a project, we have established a review process to determine whether the project is worth the investment. Due diligence checks are performed before starting any project. We are constantly engaging partners in looking for more efficient, innovative projects with fewer negative environmental impacts. Once we decide on a project, the project team monitors from beginning to end and maintains constant communication with the partner. Monitoring and evaluation occur at the project lifecycle's beginning, middle, and end. Partners have become accustomed to the requirement for continuous project updates throughout the project lifecycle as opposed to a single update at the end.

Volunteers

The Trustees are very grateful to the numerous volunteers who have helped the charity during the year with their spare time and the skills they have brought to the charity. The Trustees would like to thank members of the public who have donated so generously to the charity. Their contributions go a long way towards the charity's commitment to the 100% donation policy where possible.

Financial Review

The charity's total annual income came to £3,948,155 (2022: £2,582,009). Of this amount, £3,661,218 (2022: £2,368,409) was raised for Aid Programmes in the year. As shown on Note 16 of the accounts, £3,335,630 (2022: £2,871,862) was spent on specific projects and is shown as restricted expenditure in accordance with the wishes of the donors. The management team apply the funding to chosen projects with the intention of delivering outcomes within six months.

During the year, there has been a slight increase in the relative expenditure on administration costs. This was due to the increased resources required to deliver the increased operational activities.

The charity reported a surplus of £606,989 (2022: £293,803) for the year ended 31 March 2023. Total funds carried forward at 31st March 2023 were £1,248,128, of which £717,996 are restricted funds, and £530,132 are unrestricted funds.

Funds are raised with no restrictions and have been used in the charity's administration. This, along with Gift Aid, rental income and other unrestricted income, provides the charity with sufficient funds to carry out its charitable objectives of having a 100% donation policy.

Investment Policy

The charity's reserves are currently held in a 'profit-based' current account with Al Rayan Bank Plc. The reserves are kept to enable the directors to continue the charity's activities in the event of a significant drop in funding. The Trustee reviews from time to time the possibility of releasing reserve funds for specific projects.

Future Plans

As a growing International NGO, the charity will continue to respond to emergencies in existing areas of operations and also in other areas based on need. The Trustees are pleased that the charity has significantly increased its revenue during the year, and the increase rate shows the charity has managed to reach out to the public who have supported them. Al Imdaad Foundation plans to continue its growth by increasing its engagement with different communities.

The challenge for the charity is to maintain the revenue momentum and ensure good local partners on the ground deliver efficiently and effectively. The Trustees continue recruiting specialist staff, and a personnel review is constantly under review.

During the following year, the charity hopes to:

1. Further development of the new website
2. Expand our relief to new areas globally
3. Expand our focus on institutional donors and grants
4. Establish greater recognition by authorities in the UK
5. Start an educational scheme with volunteers, taking them to certain countries for aid relief work to build on their experiences.
6. Create SOP (Standard Operating Procedures) and project workflows.

Al-Imdaad Foundation strives to find new innovative and sustainable projects around the world in line with the millennium development goals.

The charity also has long-term and rehabilitation projects in the following areas:

- Education Projects - sponsoring schools and students
- Sustainability Projects such as small business support and agriculture
- Medical and Disability Clinics
- Orphan Sponsorships
- Water Sanitation

Grant Making Policy

We are committed to partnering with local and national organisations through a grant-making approach. Grants to partner organisations are made within our agreed strategies. Grants for development programmes tend to be given on a recurrent basis.

The grant application form is available from our Head Office.

Reserves Policy

Wherever possible, we will utilise restricted funds within one year of receipt. Some of this funding will be purposely retained for longer-term projects and in readiness to respond to emergency aid to disasters.

The charity has a reserve policy that states that a minimum of three months of running costs should be held as unrestricted reserves. The charity is working towards achieving that policy.

Staff Recruitment and Professional Development

The charity continuously monitors the structure and effectiveness of its workforce. Al-Imdaad Foundation has increased its footprint across the globe and continues to grow.

Remuneration Policy for Key Management Personnel

Our remuneration policy helps promote long-term goals for safeguarding our charity's interests and is overseen by our Remuneration Committee. The committee mainly consists of an independent panel that reports and recommends pay levels to the board.

In setting appropriate pay levels for key personnel, our remuneration policy reflects and considers specific matters such as assignments and responsibilities.

The following guiding principles are used in determining senior management remuneration:

- Transparency
- Appropriateness and benchmarking against external comparators
- Expertise and experience
- Competitive recruitment and talent retention.

Diversity and Inclusion

Our policy is to respect the diversity of all employees and volunteers, treating them fairly and equally, regardless of physical or mental disability, gender, sexual orientation, race, caste, nationality, ethnic origin, religious belief or age.

Every reasonable measure is taken to adapt our premises and working conditions to enable disabled people to work or volunteer at Al Imdaad Foundation.

Safeguarding

We are committed to providing a safe and trusted environment for all who come into contact with the Al Imdaad Foundation. We take a zero-tolerance approach to breaches of our Code of Conduct and put the well-being and rights of people at the heart of our responses.

The board approves the safeguarding policy and receives regular reports on safeguarding. A sub-committee of our board monitors the effective implementation of the policy and reviews the case file of reported incidents.

Fundraising Approach

Al Imdaad Foundation strives to adhere to relevant statutory regulations, including the Data Protection Act (2018) and the Charities Act (2011 & 2022). We are continually revising our policies and procedures as we grow and keeping up to date with changes in legislation and regulations.

We are registered with the Fundraising Regulator and have developed our procedures to comply with the Code of Fundraising Practice. We are also a member of the Institute of Fundraising, and our fundraising activities are legal, transparent, honest and respectful.

We monitor regulatory developments, review policies and update training for staff and volunteers to ensure we maintain standards. Our suite of fundraising policies covers the standards and principles that underpin our approach to fundraising by way of voluntary income from individuals and communities. We apply the same standards to the third parties we work with in our fundraising activity, providing training and routine monitoring to ensure they represent the Al Imdaad Foundation appropriately.

Our fundraising team utilise a number of different approaches, which include:

- Individual donor giving
- Major donor giving
- Corporate or/and institutional giving
- Community Fundraising
- Challenges
- Events
- Live Radio Appeals
- Volunteers
- Direct Mail
- Online Giving
- Direct telephone calls

General Data Protection Regulation (GDPR)

The Al-Imdaad Foundation takes protecting data very seriously. Our Data Protection Policy and privacy statements comply with and, in some cases, go beyond General Data Protection Regulation (GDPR) requirements, and our privacy policy is constantly reviewed. We never swap or sell supporter data; our supporters can change their communication preferences anytime.

We also recently provided training to all senior staff on implementing the GDPR action plan and its continued monitoring for compliance. Our Data Protection & Data Security Policy was last updated in January 2022.

Protection of Vulnerable People

Al Imdaad Foundation abides by the Fundraising Regular's Code of Fundraising Practice and ensures our staff and volunteers are fully briefed about the code of conduct with regard to the protection of vulnerable people. Before any external fundraising activity, we brief staff and volunteers on best practices and inform them of the need to identify, respect, support and protect vulnerable people.

Complaints Handling

Our supporter relationships are paramount, so all feedback is important to us. It is always taken into account when we review or plan activities and is shared with our management team regularly.

We have a complaints policy where we do not meet the high standards we set ourselves. A complaint can be submitted in person, by telephone, email or online via our website contact form. Complaints are dealt with according to the policy's process and reported to the Fundraising Regulator through the annual return. We are also obliged to abide by requests submitted weekly via the Fundraising Preference Service from donors who no longer wish to receive communications from us.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors of Al-Imdaad Foundation UK for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give an accurate and fair view of the state of affairs of the charity and of the incoming resources and application of the charity's resources for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP,
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2022, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

They are also responsible for safeguarding the charity's assets and taking reasonable steps to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and Integrity of the charity and the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities, which is an annual process.

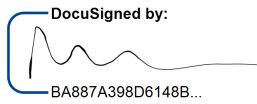
Statement of Disclosure to Auditors

So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware. Additionally, the Trustees have taken all the steps they should have taken to make themselves aware of any relevant audit information and establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

Approval

The Trustees' annual report was approved by the Management Committee on 16 April 2024 and signed on its behalf by:



DocuSigned by:
BA887A398D6148B...

Mahmood Miah

Trustee

**Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED**

Opinion

We have audited the financial statements of Al-Imdaad Foundation UK for the year ended 31 March 2023 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Statement of Financial Position, the Statement of Cash Flows and the related notes numbered 1 to 24, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including 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) "second edition" effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 company's members those matters we are required to state to them in an auditors' 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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; and
- 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 relating to events or conditions that, individually or collectively, may cast significant doubt on the entity'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.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED

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. 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. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- 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 misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where 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.
- 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities statement set out on page 13, the trustees (who are also the directors of Al-Imdaad Foundation UK Limited for 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.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the company and management.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), the UK Companies Act 2006, the Charities Acts and tax legislation (governed by HM Revenue and Customs).
- We understood how the charitable company is complying with those frameworks by making enquiries of senior management. We also reviewed significant correspondence between the charitable company and regulatory bodies, reviewed any minutes of the Board, and gained an understanding of the charitable company's approach to governance, demonstrated by the Board's review of the charitable company's risk management framework and internal control processes.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur by considering the controls that the charitable company has established to address risks identified by the charitable company, or that otherwise seek to prevent, deter or detect fraud.
- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved inquiries of senior management, review of significant correspondence with regulatory bodies and submissions made to the Charities Commission, minutes of meetings of the Board, and focused testing.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

DocuSigned by:

 38CA7505BA8A41C...

Mohammed Haque
 (Senior Statutory Auditor)
 for and on behalf of
 MAH, Chartered Accountants
 Statutory Auditors

16/04/2024
 2nd Floor
 154 Bishopsgate
 London
 EC2M 4LN

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Financial Activities (including the Income and Expenditure Account)
for the year ended 31 March 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Income and endowments from:					
Donation and legacies					
Voluntary income: Donation and appeals	2	16,162	3,469,843	3,486,005	2,141,724
Gift Aid Income	2	240,310	-	240,310	198,910
Activities for generating funds					
Fundraising activities	2	1,993	-	1,993	4,585
Investments					
Rental income	2	10,011	-	10,011	7,976
Sponsorship Income	2	18,200	-	18,200	-
Implementation Charges	2	261	-	261	-
Income from charitable activities	2	-	191,375	191,375	228,814
Total income and endowments		286,937	3,661,218	3,948,155	2,582,009
Expenditure on:					
Expenditure on raising funds					
Cost of generating voluntary income	5	(5,536)	(70,629)	(76,165)	(47,738)
Expenditure on charitable activities					
Grants payable	3,4	-	(20,076)	(20,076)	(152,455)
Emergency aid and programmes		-	(3,244,925)	(3,244,925)	(2,675,619)
Total expenditure		(5,536)	(3,335,630)	(3,341,166)	(2,875,812)
Gain on revaluation of investment property	11	-	-	-	-
Net income/(expenditure)		281,401	325,588	606,989	(293,803)
Transfer between funds	16	(209,494)	209,494	-	-
Net movement in funds for the year		71,907	535,082	606,989	(293,803)
Funds balance at 31 March 2022		458,225	182,914	641,139	934,942
Funds balance at 31 March 2023		530,132	717,996	1,248,128	641,139

The Statement of Financial Activities has been prepared on the basis that all operations are continuing.

The notes on pages 21 to 29 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Financial Position
As at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	10	103,712	115,360
Investments	11	<u>126,500</u>	<u>126,500</u>
		230,212	241,860
Current assets			
Debtors	12	376,167	193,982
Cash at bank		<u>674,749</u>	<u>208,297</u>
		1,050,916	402,279
Creditors: amounts falling due within one year	13	<u>(33,000)</u>	<u>(3,000)</u>
Net current assets		<u>1,017,916</u>	<u>399,279</u>
Total assets less current liabilities		1,248,128	641,139
Creditors: amounts falling due after more than one year	14	-	-
Net assets		<u><u>1,248,128</u></u>	<u><u>641,139</u></u>
Funds			
Unrestricted funds	16	530,132	458,225
Restricted funds	16	717,996	182,914
Total Charity Funds		<u><u>1,248,128</u></u>	<u><u>641,139</u></u>

Approved by the board and signed on its behalf on 16 April 2024 by:

DocuSigned by:


Mahmood Miah
Trustee

Company number: 07511498

The notes on pages 21 to 29 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Cash Flows
for the year ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities	17	<u>466,748</u>	<u>(398,521)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	10	<u>(296)</u>	<u>(4,007)</u>
Cash provided by (used in) investing activities		<u>(296)</u>	<u>(4,007)</u>
Cash flow from financing activities		<u>-</u>	<u>-</u>
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents		<u>466,452</u>	<u>(402,528)</u>
Reconciliation of net cash flow to movement in net cash			
Increase/(decrease) in cash and cash equivalents in the period		466,452	(402,528)
Change in net cash		<u>466,452</u>	<u>(402,528)</u>
Cash and cash equivalents at the beginning of the year		<u>208,297</u>	<u>610,825</u>
Total cash and cash equivalents at the end of the year		<u>674,749</u>	<u>208,297</u>

The notes on pages 21 to 29 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) "second edition" effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public entity under FRS 102. Assets and liability are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The preparation of the the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates and it also requires judgement in applying the charitable company's accounting policies. The items where these judgements and estimates have been made include:

- Depreciation and the estimated Useful Economic Lives of tangible fixed assets
- Impairment losses and the estimated fair value or carrying amount of property

Refer to the accounting policies below for Tangible Fixed Assets and Investments and Notes 10 & 11 for further details.

Going concern

The directors/trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern. The financial statements have therefore been prepared on the basis that the charity is a going concern.

We have adequate resources and are well place to manage risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue.

Fund Accounting

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

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

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

Projects Payable

Grants for which there is a legal obligation, or a valid expectation of receipt by the beneficiary at the year end, and for which conditions attaching to their payment have been fulfilled, are accounted for within the Statement of Financial Activities. Grants approved subject to conditions that have not been met at the year end are noted as a commitment (see note 4).

Incoming Resources

Items of income are recognized and included in the accounts when all of the following criteria are met:

- the charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Grants are apportioned to the Statement of Financial Activities when the Charity is entitled to the income, which may be determined by the Charity having met certain terms or conditions.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2023

1 Accounting policies (continued)

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting the income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are payments made to third parties and Al-Imdaad South Africa in the furtherance of the charitable objectives of the company. The grants are accounted for once the offer has been accepted and all obligations under the offer complied with.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll, pension and governance costs which support the Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The support costs are apportioned on an appropriate basis e.g. as a percentage of direct costs.

Tangible Fixed Assets

Tangible fixed assets are recorded at cost. The Trustees have agreed to set the de-minima limit to £5,000.

Depreciation

Tangible fixed assets other than long leasehold buildings classed as investment properties are stated at cost less depreciation and accumulated impairment losses. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Long Leasehold Buildings	- 2% straight line
IT Equipment	- 20% straight line
Fixtures and Fittings	- 20% straight line

Investments

Land and buildings classed as investment properties are initially recognised at historical cost and then measured at market value as at the date of their last valuation. Investment properties shall not be subject to periodic charges for depreciation except for properties held on short leases, which shall be depreciated over the period when the unexpired term is 20 years or less.

Foreign Currency

Transactions in foreign currency are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate prevailing at the year-end. All exchange differences are recognised through the statement of financial activities.

Financial assets

Basic financial assets, including trade and other debtors and cash or bank balances, excluding any financing transactions, are initially recognised at transaction price and are subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Investments in equity instruments (other than the company's own equity or any subsidiaries, associates and joint ventures) are initially recognised at their transaction price and are subsequently measured at fair value at each period end. Changes in fair value are recognised in the profit or loss. Fair value is measured with reference to the net asset value per share at the period end.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities

Basic financial liabilities, including trade and other creditors and bank loans, excluding any financing transactions, are initially recognised at transaction price and are subsequently measured at amortised cost determined using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2023

2 Income and endowments

	Unrestricted Fund £	Restricted Fund £	2023 Total £	2022 Total £
Donations	16,162	3,469,843	3,486,005	2,141,724
Rental Income	10,011	-	10,011	7,976
Sponsorship Income	18,200	-	18,200	-
Implementation Charges	261	-	261	-
Activities for Generating Funds	1,993	-	1,993	4,585
Transfers in from other Charities	-	191,375	191,375	228,814
Gift Aid Income	240,310	-	240,310	198,910
	<u>286,937</u>	<u>3,661,218</u>	<u>3,948,155</u>	<u>2,582,009</u>

Transfers in from other Charities' relates to grants from our partnership charities around the world for which we carry out specific charitable projects on their behalf. All partner charities are subject to regular monitoring and reporting.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2023

3 Expenditure on charitable activities

	Grant Payable	Emergency	Total	Total
	2023	Aid	2023	2022
	£	£	£	£
Direct Costs				
General Relief (inc Emergency Relief)	3,018	624,573	627,591	379,148
Water Aid	1,500	97,398	98,898	195,984
Eye Cataract	-	6,521	6,521	-
Blankets	-	17,457	17,457	46,300
Food Packages/Iftar	3,608	689,568	693,176	481,485
Welfare of Widows and Orphans	1,750	112,401	114,151	373,047
Eid Gift Packs	-	43,135	43,135	63,476
Meat	500	38,522	39,022	53,944
Food for Thought	-	3,227	3,227	2,984
Wheelchair	-	5,268	5,268	803
Mosque Re-Construction	5,500	162,947	168,447	107,994
Shelter	-	558,579	558,579	518,717
Education Programme	3,667	316,273	319,940	104,233
Medical Aid	200	42,917	43,117	8,609
Empowerment Project	-	2,710	2,710	24,285
Hardship	-	-	-	2,086
Quraan & Sunnah Project	-	6	6	7,554
Sanitation	-	-	-	4,755
Winter Warmth Pack	-	80,079	80,079	92,651
Wedding Programmes	-	-	-	250
Covid	-	-	-	42,348
Olive Tree Project	-	705	705	24,415
Uyghur Humanitarian Aid	-	-	-	47,714
Other Direct Costs	-	388,851	388,851	190,918
Total direct costs	19,743	3,191,137	3,210,880	2,773,700
Support costs	£	£	£	£
Bank charges	-	55	55	25
Computer expenses	6	920	926	900
Head office admin costs	49	7,877	7,926	4,307
Hospitality	40	6,386	6,426	442
Internet & phone	5	776	781	1,989
Motor and travel costs	1	108	109	439
Postage	6	908	914	407
Printing & stationery	1	107	108	99
Insurance	12	1,923	1,935	1,625
Repairs & maintenance	14	2,232	2,246	3,236
Subscription fees	1	205	206	1,058
Pension and staff development cost	3	444	447	6,749
Wages and salaries	69	11,206	11,275	11,532
Trustee expenses	2	356	358	697
Legal and professional	5	817	822	654
Utilities	25	4,082	4,107	4,386
Depreciation	73	11,871	11,944	12,422
Sundry expenses	3	533	536	407
Governance costs:				
Accountancy and audit fees	18	2,982	3,000	3,000
Total support costs	333	53,788	54,121	54,374
Total Resources Expended on Charitable Activities	20,076	3,244,925	3,265,001	2,828,074

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2023

4 Projects payable	2023	2022
Activities per location	£	£
Myanmar	-	100
India	5,050	27,088
Kashmir	-	12,370
Nepal	-	15,100
Pakistan	2,450	-
Sri Lanka	1,000	13,960
Bangladesh	1,220	1,513
Ghana	-	7,500
Syria/Jordan	-	59,656
UK	10,023	5,947
Other	-	6,289
	<u>19,743</u>	<u>149,523</u>
Support cost	<u>333</u>	<u>2,932</u>
	<u><u>20,076</u></u>	<u><u>152,455</u></u>

The Charity makes grants to a number of different partner charities and individuals around the world after due consideration and careful assessment of a particular partner's charity and/or individual. The partner charities are used as an extension of Al-Imdaad Foundation to help further the objectives of the charity and carry out specific charitable programmes under our direction. All partner charities are subject to due diligence procedures and regular monitoring and reporting. Due to the inherent risks associated with working in some parts of the world, the names of the partner charities have not been disclosed.

Commitments

At the year end, the Trustees may have authorised certain grants which are subject to the recipient fulfilling certain conditions. The total amount authorised but not accrued as expenditure at 31 March 2023 was £nil (2022: £nil).

5 Expenditure on raising funds

	Unrestricted	Restricted	2023	2022
	Fund	Fund	Total	Total
	£	£	£	£
Expenditure on raising funds				
Advertising and leaflets	2,890	36,872	39,762	20,315
Wages and salaries	<u>2,646</u>	<u>33,757</u>	<u>36,403</u>	<u>27,423</u>
	<u>5,536</u>	<u>70,629</u>	<u>76,165</u>	<u>47,738</u>

6 Analysis of staff costs

	2023	2022
	£	£
Wages and salaries	168,493	165,921
Social Security Costs	11,075	10,300
Defined contribution pension costs	<u>7,119</u>	<u>2,903</u>
	<u>186,687</u>	<u>179,124</u>

The average number of employees employed during the year was 7 (2022: 6). The total number of administrative staff at the year end was 7 (2022: 6) of which 5 (2022: 5) were full time employees and 2 (2022: 1) were part time employees. No employees received remunerations of more than £60,000 in the year. It should be noted that the charity uses volunteers who work to support the charity by providing a few hours a week when needed. The total employee benefits of the key management personnel of the charity were £38,950 (2022: £38,871).

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2023

7 Net income for the year

	2023	2022
	£	£
This is stated after charging:		
Depreciation	11,944	12,422
Auditors remuneration:		
Audit Fees	2,000	2,000
Accountancy Services	<u>1,000</u>	<u>1,000</u>

8 Trustee remuneration

The Trustees neither received nor waived any emoluments during the year, in their roles as trustees.

Out of pocket expenses were reimbursed to a number of Trustees as follows:

	2023	2022
	£	£
Travel	<u>358</u>	<u>697</u>
	<u>358</u>	<u>697</u>

The Charity's regulations do not permit the payment of remuneration to trustees.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

9 Taxation

The company is a registered charity and no provision is considered necessary for taxation.

10 Tangible fixed assets

	Long Leasehold Land & Buildings	IT Equipment	Fixture & fittings £	Total £
Cost				
At 1 April 2022	330,731	78,087	15,774	424,592
Additions	<u>-</u>	<u>296</u>	<u>-</u>	<u>296</u>
At 31 March 2023	<u>330,731</u>	<u>78,383</u>	<u>15,774</u>	<u>424,888</u>
Depreciation and impairments				
At 1 April 2022	231,364	67,100	10,768	309,232
Charge for the year	<u>6,615</u>	<u>3,408</u>	<u>1,921</u>	<u>11,944</u>
At 31 March 2023	<u>237,979</u>	<u>70,508</u>	<u>12,689</u>	<u>321,176</u>
Carrying amount				
At 1 April 2022	99,367	10,987	5,006	115,360
At 31 March 2023	<u>92,752</u>	<u>7,875</u>	<u>3,085</u>	<u>103,712</u>

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2023

11 Fixed Asset Investments

	Investment properties 2023 £
Cost or valuation	
At 1 April 2022	126,500
Revaluations	
At 31 March 2023	<u>126,500</u>
Carrying amount	
At 31 March 2022	<u>126,500</u>
At 31 March 2023	<u>126,500</u>
Included within fixed asset investments are investment properties held at fair value:	2023 £
Historical cost	126,500
Revaluations	<u>-</u>
Market value as at last valuation	<u>126,500</u>

The investment property relates to rental units at the Charity's head office and has been reclassified out of land and buildings from tangible fixed assets as at 1 April 2015 under the transition to FRS 102.

The investment property was valued on an open market basis on 28 September 2022 by an external firm of Chartered Surveyors and is deemed to reflect the fair value as the year end.

12 Debtors	2023 £	2022 £
Prepayments and accrued income	111,111	3,001
Gift Aid Income	208,134	165,398
Other debtors	56,922	25,583
	<u>376,167</u>	<u>193,982</u>

13 Creditors: amounts falling due within one year	2023 £	2022 £
Accruals and deferred income	33,000	3,000
	<u>33,000</u>	<u>3,000</u>

14 Creditors: amounts falling due after one year	2023 £	2022 £
Other loan- Al Imdaad Foundation South Africa	-	-
	<u>-</u>	<u>-</u>

The other loans are payable to Al-Imdaad Foundation South Africa. The loans are unsecured, interest free and there are no set repayment terms other than the loan is not repayable within one year of the balance sheet date.

15 Analysis of net assets between funds

	Unrestricted General Fund £	Restricted Fund £	Total Funds £
Tangible fixed assets	103,712	-	103,712
Investments	126,500	-	126,500
Current assets	332,920	717,996	1,050,916
Current liabilities	(33,000)	-	(33,000)
Long term liabilities	-	-	-
Net Assets at 31 March 2022	<u>530,132</u>	<u>717,996</u>	<u>1,248,128</u>

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2023

16 Statement of funds

	At 1st April 2022 £	Incomings £	Expenditure £	Profit on investments £	Transfer £	At 31st March 2023 £
<u>Unrestricted Funds</u>						
General Reserve	458,225	286,937	(5,536)	-	(209,494)	530,132
	458,225	286,937	(5,536)	-	(209,494)	530,132
<u>Restricted Funds</u>						
Afghanistan	52,262	416,382	(445,265)	-	-	23,379
Albania	-	-	(5,199)	-	5,199	-
Bangladesh	-	81,310	(220,583)	-	139,273	-
Congo	-	56,337	(87,170)	-	30,833	-
Ethiopia	-	140	-	-	-	140
Ghana	-	-	(12,300)	-	12,300	-
Head Office	-	524,658	(12,166)	-	(512,492)	-
India	-	65,089	(86,439)	-	21,350	-
Indonesia	17,029	18,424	(53,261)	-	17,808	-
Iraq	-	-	(9,000)	-	9,000	-
Kashmir	-	10,015	(35,023)	-	25,008	-
Kenya	-	466,714	(205,348)	-	-	261,366
Kosovo	-	-	(7,000)	-	7,000	-
Lebanon	-	44,270	(56,870)	-	12,600	-
Macedonia	-	-	(3,500)	-	3,500	-
Malawi	-	29,342	(9,377)	-	-	19,965
Mozambique	2,810	50,000	(50,000)	-	-	2,810
Myanmar	-	68,878	(61,891)	-	-	6,987
Nepal	-	9,834	(23,333)	-	13,499	-
Niger	-	-	(10,000)	-	10,000	-
Nigeria	-	-	(5,001)	-	5,001	-
Pakistan	-	281,841	(231,501)	-	-	50,340
Palestine/Gaza	-	205,184	(327,892)	-	122,708	-
Serbia	-	-	(3,500)	-	3,500	-
Sierra Leone	-	-	(6,000)	-	6,000	-
Somalia/Africa	-	16,280	(1,822)	-	-	14,458
South Africa	55,940	152,802	(101,127)	-	-	107,615
Sri Lanka	-	47,643	(46,047)	-	-	1,596
Syria/Jordan	-	406,755	(479,357)	-	72,602	-
Turkey	-	533,572	(304,232)	-	-	229,340
UK	-	2,787	(25,568)	-	22,781	-
Yemen	54,873	64,851	(134,416)	-	14,692	-
Donations to the most needy	-	-	(263,498)	-	263,498	-
Support costs	-	-	(11,944)	-	11,944	-
Accrued income	-	108,110	-	-	(108,110)	-
Total Restricted Funds	182,914	3,661,218	(3,335,630)	-	209,494	717,996
Total Funds	641,139	3,948,155	(3,341,166)	-	-	1,248,128

All restricted funds are for specific humanitarian projects in particular areas of the world as chosen by the management committee.

Appropriate levels of support costs have been allocated to restricted. In order to maintain the 100% donation policy in respect of restricted donations a transfer has been made from unrestricted funds to cover these support costs.

17 Reconciliation of net movement in fund to net cash

	2023 £	2022 £
flow from operating activities		
Net income/expenditure for the reporting period as per the statement of financial activities	606,989	(293,803)
Add back depreciation charge	11,944	12,422
Decrease / (increase) in debtors	(182,185)	55,165
Increase / (decrease) in creditors	30,000	(172,305)
Net cash inflow from operating activities	466,748	(398,521)

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2023

18 Related party transactions

Although, Al-Imdaad Foundation UK Limited is an independent UK charity, we are influenced by our international affiliates. Below are a summary of transactions undertaken during the year with our affiliates.

	Al-Imdaad South Africa		Al-Imdaad Australia	
	2023	2022	2023	2022
	£	£	£	£
Income — projects	124,750	188,014	-	-
Loan creditor	-	-	-	-

In addition to the above the charity has made emergency aid payments for various projects to the following related parties:

	2023	2022
	£	£
Al-Imdaad Foundation - Indonesia	50,511	34,737
Al-Imdaad Foundation - Jordan	483,418	604,281
Al-Imdaad Foundation - South Africa	1,041,183	656,481
Al-Imdaad Foundation - Congo	-	48,810
Al-Imdaad Foundation - Kenya	44,177	302,138

For certain projects Al-Imdaad Foundation UK also works closely in partnership with Al-Imdaad Foundation South Africa and leverages their expertise and contacts to transfer funds from the UK to areas of the world which are difficult to reach such as Syria and Jordan.

Al-Imdaad Foundation UK also works with various local partners who are not affiliates to help deliver global projects, including in countries such as Turkey.

19 Ultimate controlling party

There is no ultimate controlling party.

20 Capital

The company is a company limited by guarantee not having a share capital. Every member of the company undertakes to contribute a sum not exceeding £1 if the company has insufficient assets to discharge its liabilities in the event of winding up.

Accordingly, the company has no share capital and no reconciliation of movements in shareholders' funds has been presented.

21 Presentation currency

The financial statements are presented in Sterling.

22 Legal form of entity and country of incorporation

Al-Imdaad Foundation UK is a charitable company limited by guarantee incorporated in England with registration number 07511498.

23 Principal place of business

The address of the company's principal place of business and registered office is: 185 Audley Range, Blackburn, BB1 1TH.

24 Financial instruments

The charity has the following financial instruments:

		2023	2022
		£	£
Financial assets that are debt instruments	Note 12	<u>56,922</u>	<u>25,583</u>
Financial liabilities measured at amortised cost			
- Long term creditors	Note 14	<u>-</u>	<u>-</u>

Accounts

Registered number
07511498

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)

Trustees' Report and Audited Financial Statements
for the year ended
31 March 2022

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Trustees' Report and Audited Financial Statements
For the year ended 31 March 2022

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Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
For the year ended 31 March 2022

Company Information

Charity Name:	Al-Imdaad Foundation UK
Company Registration Number:	07511498
Charity Registration Number:	1140187
Registered Office:	185 Audley Range Blackburn Lancashire BB1 1TH

Directors and Trustees

The directors and trustees in office during the year and at the date of this report were:

Ahad Miah
Zubair Miah
Muhammad Nurullah Shikder
Mahmood Miah
Yacoob Vahed
Ahmed Suleman Chohan
Ziyaad Patel

Key management personnel & Country Director: Sadiq Patel

Auditors MAH, Chartered Accountants
2nd Floor
154 Bishopsgate
London, EC2M 4LN

Bankers Al-Rayan Bank
601 Stockport Road
Manchester
M13 0RX

Legal Advisors Johns & Saggar LLP
34-36 Grays Inn Road
London
WC1X 8HR



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**Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
For the year ended 31 March 2022
Directors' and Trustees' Report**

Introduction

AIF UK trustees present the following report for the financial year ending 31st March 2022. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charities trust deed (comprising the Memorandum and Articles of Association) and applicable law. The Trustees have complied with the duty of the Charities Act 2011 to have due regard to guidance published by the Charity Commission

Our Mission

The Al-Imdaad Foundation is a non-profit humanitarian aid relief organisation (NGO) registered in the United Kingdom, dedicated to providing humanitarian services in crisis and non-crisis situations to the neediest orphans, widows and destitute families, irrespective of race, religion, culture, creed, and geographical boundary.

Our Vision

The Al-Imdaad Foundation aspires to excel in humanitarian relief, providing humanitarian services with the highest level of compassion, professionalism, and care under the supervision of a team of professionals from South Africa and abroad.

How We're Unique

The Al-Imdaad Foundation was formed in South Africa by a minority community. The diverse cultural and linguistic context of South Africa has allowed the Foundation to take on a truly humanitarian perspective by striving to serve all communities.

The humanitarian ethics of the Islamic tradition inspires the Al-Imdaad Foundation. We have always involved Islamic Scholars (Ulema) in our activities from early formation until current times. This ensures that all the organisation's operations are in accordance with Islamic guidance and principles.

The Foundation responds quickly and effectively through country offices and links on the ground in countries worldwide. We have a 100% donations policy, so all donations to a specific cause or location go to that project and are not used for admin costs or implementation expenses.

Where we are

Country Offices: The Al-Imdaad Foundation has offices in South Africa (Head Office), the United Kingdom, Jordan, Indonesia, Bangladesh, Chile, Kenya, DR Congo, and Turkey.

Provincial Offices in South Africa: The Foundation also has offices in the Western, Eastern and Northern Cape Provinces, the KwaZulu-Natal Province, and the Gauteng Province. These offices allow us to respond across South Africa.



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Structure, Governance and Management

Governing Documents

The Al-Imdaad Foundation is a charitable company limited (by guarantee), incorporated on 31st January 2011 and registered as a charity on 2nd February 2011. The Trust deed defines the charity's objects as being general charitable purposes as defined by charity law in the United Kingdom.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the committee members are elected at the AGM and subject to ratification at each AGM.

The charity is based in the UK and has its main Blackburn office with volunteers from home throughout the country. If the company is wound up, each Company Member undertakes to contribute to the company's assets such amounts as may be required, not exceeding one pound.

Organisational Structure

Details of the Trustees serving during the year are set out on page 1. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the charity. The Trustees work together and have established regional committees to assist the organisational structure of the charity. An Executive Management Committee has been set up to oversee the charity's running, reporting directly to the board of Trustees.

The Executive Management Committee of 9 members consists of a wide-ranging team of volunteers that offer specialist advice and support to members of the public. Our UK board includes experienced professionals who understand the challenges we are constantly facing with past, present and future humanitarian needs

The team comprises of Theologians, Shariah Scholars, Islamic Finance Practitioners, Academics, Accountants, IT Specialists, Solicitors, Civil Servants, Businessmen and other voluntary aid workers.



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Board of Trustees

The Board of Trustees take responsibility for and directs the charity's operations. The board sets priorities and objectives through the management team and reviews performance regularly.

The Trustees set the strategic agenda and drive good practices for the charity.

All nominations of potential new trustees are reviewed by the existing trustees and approved by the main board, with trustees chosen because they have the diverse range of skills, knowledge and experiences that we need to respond to the charity's needs. Trustees can be temporarily co-opted between AGMs by agreement of the remaining members if numbers on the management committee fall below the required level.

New trustees undergo an orientation event briefing them on their obligations, the contents of the Memorandum and Articles of Association, the committee and the decision-making processes, the business plan and the recent performance of the charity. Trustees' are encouraged to attend appropriate external training events when these will facilitate the undertaking of the role.

Risk Management

It has been a challenging two years for charities, as the Corona Virus Pandemic has impacted everything from service delivery to fundraising.

The Trustees review the charity's major risks regularly and believe that maintaining reserves in accordance with the reserves policy on page 10, combined with an annual review of the controls over the critical financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks the charity faces and confirmed that they had established systems to mitigate the significant risks.

The management committee reviews the major tasks in which the charity is involved and examines the systems to mitigate any risks.

The Trustees are committed to and are continuously striving to improve/implement robust systems and controls which all provide transparency and accuracy to ensure donors to the charity can give confidently and the charity's assets are safeguarded.

All significant activities undertaken are subject to a risk review as part of the initial activity assessment and implementation. Major risks, for this purpose, are those that may have a significant effect on the:



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- Operational Performance - Weaknesses or failure of leadership.

The inability to develop and retain talent effectively and an organisational culture that is not an enabler in the pursuit of a charity's strategy and objectives

- Income and financial stability - Financial sustainability, including stability and security of funds.
- Cyber Security - Cyber incidents (typically unauthorised or inappropriate access to an organisation's network) executed by external or internal parties that negatively impact the confidentiality, integrity and availability of a charity's information systems and data
- Governance - The charity does not achieve its strategic, charitable, regulatory and ethical objectives due to inadequate governance at the board and senior management or operational levels
- Achievement of our aims and objectives; or
- Meeting the expectations of our beneficiaries and/or supporters

The trustees review these risks on an ongoing basis and satisfy that adequate systems and procedures are in place to manage the identified risks. Where appropriate, risks are covered by insurance.

The following framework is central to ensuring adequate risk assurance:

- Regular monitoring of major risks and development of action plans;
- Embedding risk identification and assessment within operating procedures;
- A clear structure of delegated authority and control;
- Review of key systems and procedures through internal arrangements;
- Income and profit targets for our trading and fundraising activities;
- Maintaining reserves in line with set policies; and
- Regular summary reports on risk management to the Trustees Board.

We continue to pay particular attention to addressing the heightened risks to our staff and partners operating in areas of unrest. We are therefore continuing to review our training programme for our workers going overseas and continue to monitor all programmes in conflict zones to assess whether local staff would be more appropriate for certain programmes.

Objectives and Activities

The principal activities of the charity are outlined below:

- To provide humanitarian services in crisis and non-crisis situations to the neediest orphans, widows and destitute families, irrespective of race, religion, culture, creed, and geographical boundary.
- The advancement of education globally.
- Implement income-generating projects.
- Focused increase with UK projects.



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Our Goal

Al Imdaad Foundation aspires to excel in providing emergency humanitarian relief and developing a longer-term sustainable programme wherever needed. We aim to deliver these services with the highest level of compassion, professionalism and proficiency.

Our Values

- Compassion is the human equality of understanding the suffering of others and wanting to do something about it. This compassion helps us accomplish global agendas like ending poverty and helping all children achieve their human rights. It is this compassion that builds us as people as humanity,
- Transparency being transparent by creating and retaining trusting relationships to ensure we help individuals as quickly as possible We bring people from different cultures and faiths together to fight poverty as global neighbours,
- Display Integrity in all we do because ending poverty demands fundamental change to the structures that create inequality. We are prepared to 'speak the truth, even at the risk of losing popularity and funding,
- Selflessness helping others first In responding to poverty and suffering, our efforts are driven by sincerity to our creator and the need to fulfil our obligations to humanity.

Our Ethos

At Al-Imdaad Foundation, we operate with a 100% donations policy. We are confident of our high standards of work and transparency levels. At every possible delivery of aid, we aim to provide LIVE feedback from the ground via social media.

AIF is a signatory to the Code of Conduct for the International Red Cross and Red Crescent Movements and NGOs in Disaster Relief and is also a member of BOND (British Overseas NGOs for Development).

The Foundation supports the Code of Conduct and strives to incorporate its principles in its humanitarian work. AIF is registered with the United Nations Department of Economic Social Affairs. The NGO Branch is the focal point within the United Nations for Non-Governmental Organisations in consultative status with the Economic and Social Council.



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Global Offices

Al-Imdaad Foundation has nine international offices globally and delivers aid to over 75 countries. All offices are strategically located to administer aid effectively and efficiently when needed.

Building on existing partnerships is a continuous process, but we are also consciously seeking new ways of working. We will find new partners with which to increase our impact and meet our objectives of serving humanity and alleviating needs globally.

Al-Imdaad Foundation UK undertakes global relief efforts on behalf of many charities. Any payments received from partnership organisations are documented in line with a memorandum of understanding (MOU). For specific projects, Al-Imdaad Foundation UK also works closely in partnership with Al-Imdaad Foundation South Africa and leverages their expertise and contacts to transfer funds from the UK to areas of the world which are difficult to reach. Al-Imdaad Foundation South Africa will provide financial stability to the UK office for the coming 12 months.

Investment Powers

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. Due to the high level of uncertainty in the world, the charity needs to react quickly to the needs that arise, and as a consequence, significant funds are held in deposit accounts which can be easily accessed and used.

Developments, Activities and Achievements

During the year, the charity has continued to increase its spending on existing projects and find new and unique projects to help the needy. The charity has pursued its commitments from previous disasters in the year with vigour so that the majority of funds raised have now been spent, with a reserve left for longer-term projects.

Activities below include our response to some of our projects locally and globally. These are just some of the projects that are highlighted below. The charity managed to deliver its aid in a timely and effective manner with generous support from donors. Below is a list of the types of projects we have undertaken. For more detailed information, visit our website www.alimdaad.co.uk or see our social media.

1. Food Items
2. Shelter
3. Medical
4. Water Projects
5. UK projects
6. Winter Packs
7. Empowerment
8. Orphan Care



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A mention must be made of the hard work of those Trustees, employees, volunteers and management team members who have been personally involved in distributing the aid in all parts of the world. They spent their time overseas ensuring that the aid reached the needed places. The charity is thankful for their commitment and service.

Projects Selection and Life Cycle

Before embarking on a project, we have established a project review process to determine whether the project is worth the investment. Due diligence checks are performed before starting any project. We are constantly engaging partners in looking for more efficient, innovative projects with fewer negative environmental impacts. Once we decide on a project, the project team monitors from beginning to end and maintains constant communication with the partner. Monitoring and evaluation occur at the project lifecycle's beginning, middle and end. Partners have become accustomed to the requirement for continuous project updates throughout the project lifecycle as opposed to a single update at the end.

UK Tour

In March 2022, AIF UK held their highly anticipated Mercy to Humanity Tour
Featuring: Shaykh Sulaiman Moola, Maulana Ahmed Chohan and Qari Ziyaad Patel
17 EVENTS - 13 CITIES - 1 EPIC TOUR

This highly successful tour created a lot of excitement and good PR leading into the busy Ramadhan season.

Volunteers

The Trustees are grateful to the numerous volunteers who have helped the charity during the year with their spare time and the skills they have brought to the charity. The Trustees would like to thank members of the public who have donated so generously to the charity. Their contributions go a long way towards the charity's commitment to the 100% donation policy.



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Financial Review

The charity's total annual income came £2,582,009 (2021: £2,083,237). Of this amount, £2,368,409 (2021: £1,861,895) was raised in the year for Aid Programmes. As shown on Note 16 of the accounts, £2,871,862 (2021: £1,937,211) was spent on specific projects and is shown as restricted expenditure in accordance with the wishes of the donors. The management team apply the funding to chosen projects with the intention of delivering outcomes within six months.

During the year, there has been a slight increase in the relative expenditure on administration costs. This was due to increased resources required to deliver the increased operational activities.

The charity reported a deficit of £293,803 (2021: surplus £140,588) for the year ended 31st March 2022. Total funds carried forward at 31st March 2022 were £641,139, of which £182,914 are restricted funds, and £458,225 are unrestricted funds.

Funds are raised with no restrictions and have been used in the charity's administration. This, along with Gift Aid, rental income and other unrestricted income, provides the charity with sufficient funds to carry out its charitable objectives of having a 100% donation policy.

Investment Policy

The charity's reserves are currently held in a 'profit-based' current account with Al Rayan Bank Plc. The reserves are kept to enable the directors to continue the charity's activities in the event of a significant drop in funding. The trustee review from time to time the possibility of releasing reserve funds for specific projects.

Future Plans

As a growing International NGO, the charity will continue to respond to emergencies in existing areas of operations and also in other areas based on need. The Trustees are pleased that the charity has significantly increased its revenue during the year, and the increase rate shows the charity has managed to reach out to the public who have supported them. Al Imdaad Foundation plans to continue its growth by increasing its engagement with different communities.

The challenge for the charity is to maintain the revenue momentum and ensure good local partners on the ground deliver efficiently and effectively. The Trustees continue recruiting specialist staff, and a personnel review is constantly under review.

During the next year, the charity hopes to:



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1. Further development of the new website
2. Expand our relief to new areas globally
3. Expand our focus on institutional donors and grants
4. Establish greater recognition by authorities in the UK
5. Start an educational scheme with volunteers, taking the volunteers to certain countries for aid relief work to build on their experiences
6. Create SOP (Standard Operating Procedures) and project workflows.

Al-Imdaad foundation strives to find new innovative and sustainable projects around the world in line with the millennium development goals.

The charity also has long-term and rehabilitation projects in the following areas:

- Education Projects - sponsoring schools and students
- Sustainability Projects such as small business support and agriculture
- Medical and Disability Clinics
- Orphan Sponsorships
- Water Sanitation

Grant Making Policy

We are committed to partnering with local and national organisations through a grant-making approach. Grants to partner organisations are made within our agreed strategies. Grants for development programmes tend to be given on a recurrent basis.

The grant application form is available from our Head Office.

Reserves Policy

Wherever possible, we will utilise restricted funds within one year of receipt. Some of this funding will be purposely retained for longer-term projects and in readiness to respond to emergency aid to disasters.

The charity has a reserve policy which states that a minimum of three months of running costs be held as unrestricted reserves. The charity is working towards achieving that policy.

Staff Recruitment and Professional Development

The charity continuously monitors the structure and effectiveness of the charity's workforce. Al-Imdaad Foundation has increased its footprint across the globe and continues to grow.



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Remuneration Policy for Key Management Personnel

Our remuneration policy helps promote long-term goals for safeguarding our charity's interests and is overseen by our Remuneration Committee. The committee mainly consist of an independent panel, reports and recommendation pay levels directly to the board.

In setting appropriate pay levels for key personnel, our remuneration policy reflects and considers specific matters such as assignments and responsibilities.

The following guiding principles are used in determining senior management remuneration:

- Transparency
- Appropriateness and benchmarking against external comparators
- Expertise and experience
- Competitive recruitment and talent retention.

Diversity and Inclusion

Our policy is to respect the diversity of all employees and volunteers, treating them fairly and equally, regardless of physical or mental disability, gender, sexual orientation, race, caste, nationality, ethnic origin, religious belief or age.

Every reasonable measure is taken to adapt our premises and working conditions to enable disabled people to work or volunteer at Al-Imdaad Foundation.

Safeguarding

We are committed to providing a safe and trusted environment for all who come into contact with Al Imdaad Foundation. We take a zero-tolerance approach to breaches of our Code of Conduct and put the well-being and rights of people at the heart of our responses.

The board approves the safeguarding policy and receives regular reports on safeguarding. A sub-committee of our board monitors the effective implementation of the policy and reviews the cases file of reported incidents.



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Fundraising Approach

Al-Imdaad Foundation strives to adhere to relevant statutory regulations, including the Data Protection Act (2018) and the Charities Act (2011). We are continually revising our policies and procedures as we grow and keeping up to date with changes in legislation and regulations.

We are registered with the Fundraising Regulator and have developed our procedures to comply with the Code of Fundraising Practice. We are also a member of the Institute of Fundraising, and our fundraising activities are legal, transparent, honest and respectful.

We monitor regulatory developments, review policies and update training for staff and volunteers to ensure we maintain standards. Our suite of fundraising policies covers the standards and principles that underpin our approach to fundraising by way of voluntary income from individuals and communities. We apply the same standards to the third parties we work with in our fundraising activity, providing training and routine monitoring to ensure they represent Al-Imdaad Foundation appropriately.

Our fundraising team utilise a number of different approaches, which include:

- Individual donor giving
- Major donor giving
- Corporate or/and institutional giving
- Community Fundraising
- Challenges
- Events
- Live Radio Appeals
- Volunteers
- Direct Mail
- Online Giving
- Direct telephone calls

General Data Protection Regulation (GDPR)

The Al-Imdaad Foundation take protecting data very seriously. Our Data Protection Policy and privacy statements comply with and, in some cases, go beyond General Data Protection Regulation (GDPR) requirements, and our privacy policy is constantly reviewed. We never swap or sell supporter data; our supporters can change their communication preferences anytime.

We also recently provided training to all senior staff on implementing the GDPR action plan and its continued monitoring for compliance. Our Data Protection & Data Security Policy was last updated in January 2022



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Protection of Vulnerable People

Al-Imdaad Foundation abides by the Fundraising Regular's Code of Fundraising Practice and ensures our staff and volunteers are fully briefed about the code of conduct with regard to the protection of vulnerable people. Before any external facing fundraising activity is undertaken, we brief staff and volunteers on best practices and make them aware of the need to identify, respect, support and protect vulnerable individuals.

Complaints Handling

Our supporter relationships are paramount, so all feedback is important to us. It is always taken into account when we review or plan activities and is shared with our management team regularly.

Where we do not meet the high standards we set ourselves, we have a complaints policy. A complaint can be submitted to us either in person, by telephone, email or online via our website contact form. Complaints are dealt with according to the policy's process and reported to the Fundraising Regulator through the annual return. We are also obliged to abide by requests submitted weekly via the Fundraising Preference Service from donors who no longer wish to receive communications from us.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors of Al-Imdaad Foundation UK for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give an accurate and fair view of the state of affairs of the charity and of the incoming resources and application of the charity's resources for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP,
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.



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The Trustees are responsible for keeping sufficient accounting records that 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 Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed.

They are also responsible for safeguarding the charity's assets and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities, which is an annual process.

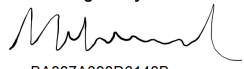
Statement of Disclosure to Auditors

So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors is unaware. Additionally, the Trustees have taken all the steps they ought to have taken to make themselves aware of any relevant audit information and establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

Approval

The Trustees' annual report was approved by the Management Committee on 30 March 2023 and signed on its behalf by:

DocuSigned by:

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Mahmood Miah
Trustee

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED

Opinion

We have audited the financial statements of Al-Imdaad Foundation UK for the year ended 31 March 2022 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Statement of Financial Position, the Statement of Cash Flows and the related notes numbered 1 to 24, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including 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) "second edition" effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 company's members those matters we are required to state to them in an auditors' 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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; and
- 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 relating to events or conditions that, individually or collectively, may cast significant doubt on the entity'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.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED

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. 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. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- 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 misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where 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.
- 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities statement set out on page 13, the trustees (who are also the directors of Al-Imdaad Foundation UK Limited for 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.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED

Auditor's responsibilities for the audit of the financial statements

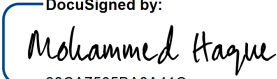
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the company and management.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), the UK Companies Act 2006, the Charities Acts and tax legislation (governed by HM Revenue and Customs).
- We understood how the charitable company is complying with those frameworks by making enquiries of senior management. We also reviewed significant correspondence between the charitable company and regulatory bodies, reviewed any minutes of the Board, and gained an understanding of the charitable company's approach to governance, demonstrated by the Board's review of the charitable company's risk management framework and internal control processes.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur by considering the controls that the charitable company has established to address risks identified by the charitable company, or that otherwise seek to prevent, deter or detect fraud.
- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved inquiries of senior management, review of significant correspondence with regulatory bodies and submissions made to the Charities Commission, minutes of meetings of the Board, and focused testing.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

DocuSigned by:

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Mohammed Haque
 (Senior Statutory Auditor)
 for and on behalf of
 MAH, Chartered Accountants
 Statutory Auditors

30/03/2023
 2nd Floor
 154 Bishopsgate
 London
 EC2M 4LN

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Financial Activities (including the Income and Expenditure Account)
for the year ended 31 March 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Income and endowments from:					
Donation and legacies					
Voluntary income: Donation and appeals	2	10,105	2,131,619	2,141,724	1,791,664
Gift Aid Income	2	198,910	-	198,910	212,419
Activities for generating funds					
Fundraising activities		4,585	-	4,585	-
Investments					
Rental income	2	-	7,976	7,976	10,504
Income from charitable activities	2	-	228,814	228,814	68,650
Total income and endowments		213,600	2,368,409	2,582,009	2,083,237
Expenditure on:					
Expenditure on raising funds					
Cost of generating voluntary income	5	(3,950)	(43,788)	(47,738)	(51,259)
Expenditure on charitable activities					
Grants payable		-	(152,455)	(152,455)	(54,690)
Emergency aid and programmes	3,4	-	(2,675,619)	(2,675,619)	(1,836,700)
Total expenditure		(3,950)	(2,871,862)	(2,875,812)	(1,942,649)
Gain on revaluation of investment property	11	-	-	-	-
Net income/(expenditure)		209,650	(503,453)	(293,803)	140,588
Transfer between funds	16	(496,390)	496,390	-	-
Net movement in funds for the year		(286,740)	(7,063)	(293,803)	140,588
Funds balance at 31 March 2021		744,965	189,977	934,942	794,354
Funds balance at 31 March 2022		458,225	182,914	641,139	934,942

The Statement of Financial Activities has been prepared on the basis that all operations are continuing.

The notes on pages 21 to 29 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Financial Position
As at 31 March 2022

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	10	115,360	123,775
Investments	11	<u>126,500</u>	<u>126,500</u>
		241,860	250,275
Current assets			
Debtors	12	193,982	249,147
Cash at bank		<u>208,297</u>	<u>610,825</u>
		402,279	859,972
Creditors: amounts falling due within one year	13	<u>(3,000)</u>	<u>(3,000)</u>
Net current assets		<u>399,279</u>	<u>856,972</u>
Total assets less current liabilities		641,139	1,107,247
Creditors: amounts falling due after more than one year	14	-	(172,305)
Net assets		<u><u>641,139</u></u>	<u><u>934,942</u></u>
Funds			
Unrestricted funds	16	458,225	744,965
Restricted funds	16	182,914	189,977
Total Charity Funds		<u><u>641,139</u></u>	<u><u>934,942</u></u>

Approved by the board and signed on its behalf on 30 March 2023 by:

DocuSigned by:

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Mahmood Miah
Trustee

Company number: 07511498

The notes on pages 21 to 29 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Cash Flows
for the year ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities	17	<u>(398,521)</u>	<u>164,602</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	10	<u>(4,007)</u>	<u>(9,477)</u>
Cash provided by (used in) investing activities		<u>(4,007)</u>	<u>(9,477)</u>
Cash flow from financing activities		<u>-</u>	<u>-</u>
Cash used in financing activities		<u>-</u>	<u>-</u>
(Decrease)/increase in cash and cash equivalents		<u>(402,528)</u>	<u>155,125</u>
Reconciliation of net cash flow to movement in net cash			
(Decrease)/increase in cash and cash equivalents in the period		(402,528)	155,125
Change in net cash		<u>(402,528)</u>	<u>155,125</u>
Cash and cash equivalents at the beginning of the year		<u>610,825</u>	<u>455,700</u>
Total cash and cash equivalents at the end of the year		<u>208,297</u>	<u>610,825</u>

The notes on pages 21 to 29 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) "second edition" effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public entity under FRS 102. Assets and liability are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The preparation of the the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates and it also requires judgement in applying the charitable company's accounting policies. The items where these judgements and estimates have been made include:

- Depreciation and the estimated Useful Economic Lives of tangible fixed assets
- Impairment losses and the estimated fair value or carrying amount of property

Refer to the accounting policies below for Tangible Fixed Assets and Investments and Notes 10 & 11 for further details.

Going concern

The directors/trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern. The financial statements have therefore been prepared on the basis that the charity is a going concern.

We have adequate resources and are well place to manage risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue.

Fund Accounting

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

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

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

Projects Payable

Grants for which there is a legal obligation, or a valid expectation of receipt by the beneficiary at the year end, and for which conditions attaching to their payment have been fulfilled, are accounted for within the Statement of Financial Activities. Grants approved subject to conditions that have not been met at the year end are noted as a commitment (see note 4).

Incoming Resources

Items of income are recognized and included in the accounts when all of the following criteria are met:

- the charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Grants are apportioned to the Statement of Financial Activities when the Charity is entitled to the income, which may be determined by the Charity having met certain terms or conditions.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2022

1 Accounting policies (continued)

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting the income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are payments made to third parties and Al-Imdaad South Africa in the furtherance of the charitable objectives of the company. The grants are accounted for once the offer has been accepted and all obligations under the offer complied with.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll, pension and governance costs which support the Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The support costs are apportioned on an appropriate basis e.g. as a percentage of direct costs.

Tangible Fixed Assets

Tangible fixed assets are recorded at cost. The Trustees have agreed to set the de-minima limit to £5,000.

Depreciation

Tangible fixed assets other than long leasehold buildings classed as investment properties are stated at cost less depreciation and accumulated impairment losses. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Long Leasehold Buildings	- 2% straight line
IT Equipment	- 20% straight line
Fixtures and Fittings	- 20% straight line

Investments

Land and buildings classed as investment properties are initially recognised at historical cost and then measured at market value as at the date of their last valuation. Investment properties shall not be subject to periodic charges for depreciation except for properties held on short leases, which shall be depreciated over the period when the unexpired term is 20 years or less.

Foreign Currency

Transactions in foreign currency are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate prevailing at the year-end. All exchange differences are recognised through the statement of financial activities.

Financial assets

Basic financial assets, including trade and other debtors and cash or bank balances, excluding any financing transactions, are initially recognised at transaction price and are subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Investments in equity instruments (other than the company's own equity or any subsidiaries, associates and joint ventures) are initially recognised at their transaction price and are subsequently measured at fair value at each period end. Changes in fair value are recognised in the profit or loss. Fair value is measured with reference to the net asset value per share at the period end.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities

Basic financial liabilities, including trade and other creditors and bank loans, excluding any financing transactions, are initially recognised at transaction price and are subsequently measured at amortised cost determined using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2022

2 Income and endowments

	Unrestricted	Restricted	2022	2021
	Fund	Fund	Total	Total
	£	£	£	£
Donations	10,105	2,131,619	2,141,724	1,791,664
Rental Income		7,976	7,976	10,504
Activities for Generating Funds	4,585	-	4,585	-
Transfers in from other Charities		228,814	228,814	68,650
Gift Aid Income	<u>198,910</u>		<u>198,910</u>	<u>212,419</u>
	<u><u>213,600</u></u>	<u><u>2,368,409</u></u>	<u><u>2,582,009</u></u>	<u><u>2,083,237</u></u>

Transfers in from other Charities' relates to grants from our partnership charities around the world for which we carry out specific charitable projects on their behalf. All partner charities are subject to regular monitoring and reporting.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2022

3 Expenditure on charitable activities

	Grant Payable	Emergency	Total	Total
	2022	Aid	2022	2021
	£	£	£	£
Direct Costs				
General Relief (inc Emergency Relief)	1,000	378,148	379,148	197,183
Water Aid	-	195,984	195,984	237,892
Eye Cataract	-	-	-	7,900
Blankets	-	46,300	46,300	-
Food Packages/Iftar	19,144	462,341	481,485	421,172
Welfare of Widows and Orphans	5,942	367,105	373,047	101,155
Eid Gift Packs	2,500	60,976	63,476	71,166
Meat	500	53,444	53,944	62,257
Food for Thought	-	2,984	2,984	1,756
Wheelchair	-	803	803	5,100
Mosque Re-Construction	-	107,994	107,994	121,637
Shelter	-	518,717	518,717	144,339
Education Programme	66,999	37,234	104,233	69,920
Medical Aid	1,590	7,019	8,609	26,073
Empowerment Project	7,000	17,285	24,285	5,865
Hardship	850	1,236	2,086	21,200
Quraan & Sunnah Project	-	7,554	7,554	4,533
Sanitation	-	4,755	4,755	9,332
Winter Warmth Pack	-	92,651	92,651	80,911
Wedding Programmes	250	-	250	5,150
Box4Life	-	-	-	19,940
Covid	36,348	6,000	42,348	10,200
Olive Tree Project	-	24,415	24,415	535
Uyghur Humanitarian Aid	-	47,714	47,714	-
Other Direct Costs	7,400	183,518	190,918	193,515
Total direct costs	<u>149,523</u>	<u>2,624,177</u>	<u>2,773,700</u>	<u>1,818,731</u>
Support costs	£	£	£	£
Bank charges	1	24	25	10
Computer expenses	49	851	900	(194)
Head office admin costs	232	4,075	4,307	6,085
Hospitality	24	418	442	160
Internet & phone	107	1,882	1,989	5,208
Motor and travel costs	24	415	439	808
Postage	22	385	407	534
Printing & stationery	5	94	99	853
Insurance	88	1,537	1,625	2,076
Refreshments	-	-	-	115
Repairs & maintenance	174	3,062	3,236	1,021
Subscription fees	57	1,001	1,058	8,241
Pension and staff development cost	364	6,385	6,749	12,333
Wages and salaries	622	10,910	11,532	-
Trustee expenses	38	659	697	267
Legal and professional	35	619	654	2,960
Bad Debts	-	-	-	13,723
Utilities	236	4,150	4,386	-
Depreciation	670	11,752	12,422	15,121
Sundry expenses	22	385	407	338
Governance costs:				
Accountancy and audit fees	162	2,838	3,000	3,000
Total support costs	<u>2,932</u>	<u>51,442</u>	<u>54,374</u>	<u>72,659</u>
Total Resources Expended on Charitable Activities	<u>152,455</u>	<u>2,675,619</u>	<u>2,828,074</u>	<u>1,891,390</u>

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2022

4 Projects payable	2022	2021
Activities per location	£	£
Myanmar	100	-
India	27,088	18,493
Kashmir	12,370	-
Nepal	15,100	-
Sri Lanka	13,960	-
Bangladesh	1,513	5,770
Ghana	7,500	4,250
Syria/Jordan	59,656	12,158
Nigeria	-	5,010
Tunisia	-	-
UK	5,947	7,407
Other	6,289	-
	<u>149,523</u>	<u>53,088</u>
Support cost	<u>2,932</u>	<u>2,102</u>
	<u>152,455</u>	<u>55,190</u>

The Charity makes grants to a number of different partner charities and individuals around the world after due consideration and careful assessment of a particular partner's charity and/or individual. The partner charities are used as an extension of Al-Imdaad Foundation to help further the objectives of the charity and carry out specific charitable programmes under our direction. All partner charities are subject to due diligence procedures and regular monitoring and reporting. Due to the inherent risks associated with working in some parts of the world, the names of the partner charities have not been disclosed.

Commitments

At the year end, the Trustees may have authorised certain grants which are subject to the recipient fulfilling certain conditions. The total amount authorised but not accrued as expenditure at 31 March 2022 was £nil (2021: £nil).

5 Expenditure on raising funds

	Unrestricted Fund	Restricted Fund	2022 Total	2021 Total
	£	£	£	£
Expenditure on raising funds				
Advertising and leaflets	1,681	18,634	20,315	10,777
Wages and salaries	<u>2,269</u>	<u>25,154</u>	<u>27,423</u>	<u>40,482</u>
	<u>3,950</u>	<u>43,788</u>	<u>47,738</u>	<u>51,259</u>

6 Analysis of staff costs

	2022	2021
	£	£
Wages and salaries	165,921	165,133
Social Security Costs	10,300	11,831
Defined contribution pension costs	<u>2,903</u>	<u>3,686</u>
	<u>179,124</u>	<u>180,650</u>

The average number of employees employed during the year was 6 (2021: 9). The total number of administrative staff at the year end was 6 (2021: 9) of which 5 (2021: 7) were full time employees and 1 (2021: 2) were part time employees. No employees received remunerations of more than £60,000 in the year. It should be noted that the charity uses volunteers who work to support the charity by providing a few hours a week when needed. The total employee benefits of the key management personnel of the charity were £38,871 (2021: £40,649).

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2022

7 Net income for the year

	2022	2021
	£	£
This is stated after charging:		
Depreciation	12,422	15,121
Auditors remuneration:		
Audit Fees	2,000	2,000
Accountancy Services	<u>1,000</u>	<u>1,000</u>

8 Trustee remuneration

The Trustees neither received nor waived any emoluments during the year, in their roles as trustees.

Out of pocket expenses were reimbursed to a number of Trustees as follows:

	2022	2021
	£	£
Travel	<u>697</u>	<u>267</u>
	<u>697</u>	<u>267</u>

The Charity's regulations do not permit the payment of remuneration to trustees.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

9 Taxation

The company is a registered charity and no provision is considered necessary for taxation.

10 Tangible fixed assets

	Long Leasehold Land & Buildings	IT Equipment	Fixture & fittings £	Total £
Cost				
At 1 April 2021	330,731	74,080	15,774	420,585
Additions	<u>-</u>	<u>4,007</u>	<u>-</u>	<u>4,007</u>
At 31 March 2022	<u>330,731</u>	<u>78,087</u>	<u>15,774</u>	<u>424,592</u>
Depreciation and impairments				
At 1 April 2021	224,749	63,244	8,817	296,810
Charge for the year	<u>6,615</u>	<u>3,856</u>	<u>1,951</u>	<u>12,422</u>
At 31 March 2022	<u>231,364</u>	<u>67,100</u>	<u>10,768</u>	<u>309,232</u>
Carrying amount				
At 1 April 2021	<u>105,982</u>	<u>10,836</u>	<u>6,957</u>	<u>123,775</u>
At 31 March 2022	<u>99,367</u>	<u>10,987</u>	<u>5,006</u>	<u>115,360</u>

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2022

11 Fixed Asset Investments

	Investment properties 2022 £
Cost or valuation	
At 1 April 2021	126,500
Revaluations	
At 31 March 2022	<u>126,500</u>
Carrying amount	
At 31 March 2021	<u>126,500</u>
At 31 March 2022	<u><u>126,500</u></u>
Included within fixed asset investments are investment properties held at fair value:	2022 £
Historical cost	126,500
Revaluations	<u>-</u>
Market value as at last valuation	<u><u>126,500</u></u>

The investment property relates to rental units at the Charity's head office and has been reclassified out of land and buildings from tangible fixed assets as at 1 April 2015 under the transition to FRS 102.

The investment property was valued on an open market basis on 28 September 2022 by an external firm of Chartered Surveyors and is deemed to reflect the fair value as the year end.

12 Debtors	2022 £	2021 £
Prepayments and accrued income	3,001	68,607
Gift Aid Income	165,398	180,540
Other debtors	25,583	-
	<u>193,982</u>	<u>249,147</u>

13 Creditors: amounts falling due within one year	2022 £	2021 £
Accruals and deferred income	3,000	3,000
	<u>3,000</u>	<u>3,000</u>

14 Creditors: amounts falling due after one year	2022 £	2021 £
Other loan- Al Imdaad Foundation South Africa	-	172,305
	<u>-</u>	<u>172,305</u>

The other loans are payable to Al-Imdaad Foundation South Africa. The loans are unsecured, interest free and there are no set repayment terms other than the loan is not repayable within one year of the balance sheet date.

15 Analysis of net assets between funds

	Unrestricted General Fund £	Restricted Fund £	Total Funds £
Tangible fixed assets	115,360	-	115,360
Investments	126,500	-	126,500
Current assets	219,365	182,914	402,279
Current liabilities	(3,000)	-	(3,000)
Long term liabilities	-	-	-
Net Assets at 31 March 2022	<u>458,225</u>	<u>182,914</u>	<u>641,139</u>

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2022

16 Statement of funds

	At 1st April 2021	Incomings	Expenditure	Profit on investments	Transfer	At 31st March 2022
	£	£	£	£	£	£
<u>Unrestricted Funds</u>						
General Reserve	744,965	213,600	(3,950)	-	(496,390)	458,225
	744,965	213,600	(3,950)	-	(496,390)	458,225
<u>Restricted Funds</u>						
Albania	-	-	(11,116)	-	11,116	-
Afghanistan	-	52,620	(358)	-	-	52,262
Bangladesh	-	31,455	(79,138)	-	47,683	-
Congo	21,564	15,931	(48,810)	-	11,315	-
Ethiopia	-	1,045	(3,185)	-	2,140	-
Ghana	-	-	(39,469)	-	39,469	-
Haiti	-	3,475	(3,475)	-	-	-
Head Office	-	652,396	(196,953)	-	(455,443)	-
Iraq	-	132	(3,696)	-	3,564	-
India	-	68,927	(112,806)	-	43,879	-
Indonesia	14,699	37,071	(34,741)	-	-	17,029
Kashmir	-	4,805	(25,345)	-	20,540	-
Kenya	-	170,619	(330,967)	-	160,348	-
Kosovo	-	-	(2,975)	-	2,975	-
Lebanon	-	1,624	(19,878)	-	18,254	-
Mozambique	4,810	-	(2,000)	-	-	2,810
Malawi	-	19,284	(27,298)	-	8,014	-
Macedonia	-	-	(2,970)	-	2,970	-
Myanmar	-	116,941	(140,036)	-	23,095	-
Nepal	-	11,317	(38,050)	-	26,733	-
Nigeria	-	-	(9,016)	-	9,016	-
Pakistan	-	53,804	(74,289)	-	20,485	-
Palestine/Gaza	-	402,007	(407,925)	-	5,918	-
Sierra Leone	-	65	(11,625)	-	11,560	-
Somalia/Africa	-	6,513	(14,091)	-	7,578	-
South Africa	1,067	57,570	(2,697)	-	-	55,940
Sri Lanka	-	52,612	(77,621)	-	25,009	-
Sudan	-	4,456	(4,890)	-	434	-
Syria/Jordan	-	349,309	(641,191)	-	291,882	-
Turkey	-	-	(1,942)	-	1,942	-
UK	-	22,600	(53,601)	-	31,001	-
Yemen	147,837	231,831	(324,795)	-	-	54,873
Donations to the most needy	-	-	(113,289)	-	113,289	-
Support costs	-	-	(11,624)	-	11,624	-
Total Restricted Funds	189,977	2,368,409	(2,871,862)	-	496,390	182,914
Total Funds	934,942	2,582,009	(2,875,812)	-	-	641,139

All restricted funds are for specific humanitarian projects in particular areas of the world as chosen by the management committee.

Appropriate levels of support costs have been allocated to restricted. In order to maintain the 100% donation policy in respect of restricted donations a transfer has been made from unrestricted funds to cover these support costs.

17 Reconciliation of net movement in fund to net cash

	2022	2021
	£	£
flow from operating activities		
Net income/expenditure for the reporting period as per the statement of financial activities	(293,803)	140,588
Add back depreciation charge	12,422	15,121
Decrease / (increase) in debtors	55,165	36,344
Increase / (decrease) in creditors	(172,305)	(27,451)
Net cash outflow from operating activities	(398,521)	164,602

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2022

18 Related party transactions

Although, Al-Imdaad Foundation UK Limited is an independent UK charity, we are influenced by our international affiliates. Below are a summary of transactions undertaken during the year with our affiliates.

	Al-Imdaad South Africa		Al-Imdaad Australia	
	2022	2021	2022	2021
	£	£	£	£
Income — projects	188,014	49,600	-	-
Loan creditor	-	172,305	-	-

In addition to the above the charity has made emergency aid payments for various projects to the following related parties:

	2022	2021
	£	£
Al-Imdaad Foundation - Indonesia	34,737	-
Al-Imdaad Foundation - Jordan	604,281	-
Al-Imdaad Foundation - South Africa	656,481	188,014
Al-Imdaad Foundation - Congo	48,810	-
Al-Imdaad Foundation - Kenya	302,138	-

For certain projects Al-Imdaad Foundation UK also works closely in partnership with Al-Imdaad Foundation South Africa and leverages their expertise and contacts to transfer funds from the UK to areas of the world which are difficult to reach such as Syria and Jordan.

Al-Imdaad Foundation UK also works with various local partners who are not affiliates to help deliver global projects, including in countries such as Turkey.

19 Ultimate controlling party

There is no ultimate controlling party.

20 Capital

The company is a company limited by guarantee not having a share capital. Every member of the company undertakes to contribute a sum not exceeding £1 if the company has insufficient assets to discharge its liabilities in the event of winding up.

Accordingly, the company has no share capital and no reconciliation of movements in shareholders' funds has been presented.

21 Presentation currency

The financial statements are presented in Sterling.

22 Legal form of entity and country of incorporation

Al-Imdaad Foundation UK is a charitable company limited by guarantee incorporated in England with registration number 07511498.

23 Principal place of business

The address of the company's principal place of business and registered office is: 185 Audley Range, Blackburn, BB1 1TH.

24 Financial instruments

The charity has the following financial instruments:

		2022	2021
		£	£
Financial assets that are debt instruments	Note 12	<u>25,583</u>	<u>-</u>
Financial liabilities measured at amortised cost			
- Long term creditors	Note 14	<u>-</u>	<u>172,305</u>

Accounts

Registered number
07511498

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)

Trustees' Report and Audited Financial Statements
for the year ended
31 March 2021

**Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Trustees' Report and Audited Financial Statements
For the year ended 31 March 2021**

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Statement of Financial Position	27
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Notes to the financial statements	29

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
For the year ended 31 March 2021
Directors' and Trustees' Report

The Trustees' present their report and the financial statements for the year ended 31 March 2021. The Trustees have complied with the duty of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

Company Information

Charity Name:	Al-Imdaad Foundation UK
Company Registration Number:	07511498
Charity Registration Number:	1140187
Registered Office:	185 Audley Range Blackburn Lancashire BB1 1TH

Directors and Trustees

The directors and trustees in office during the year and at the date of this report were:

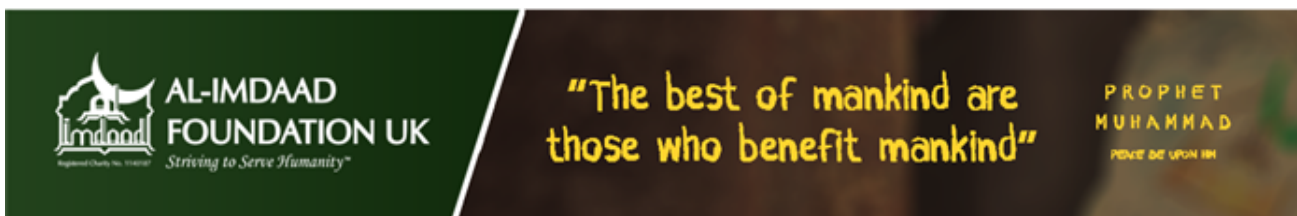
Ahad Miah
 Zubair Miah
 Muhammad Nurullah Shikder
 Mahmood Miah
 Yacoob Vahed
 Ahmed Suleman Chohan
 Ziyaad Patel

Key management personnel & Country Director: Sadiq Patel

Auditors MAH, Chartered Accountants
 2nd Floor
 154 Bishopsgate
 London, EC2M 4LN

Bankers Al-Rayan Bank
 601 Stockport Road
 Manchester
 M13 0RX

Legal Advisors Johns & Saggar LLP
 34-36 Grays Inn Road
 London
 WC1X 8HR



Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Directors' and Trustees' Report
For the year ended 31 March 2021

The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charities trust deed (comprising the Memorandum and Articles of Association) and applicable law.

Structure, Governance and Management

Governing Documents

The Al Imdaad Foundation is a charitable company limited (by guarantee), incorporated on 31 January 2011 and registered as a charity on 2 February 2011. The Trust deed defines the charities objects as being general charitable purposes as defined by charity law in the United Kingdom.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the committee are elected at the AGM and are subject to ratification at each AGM.

The charity is based in the UK and has its main office in Blackburn with volunteers based from home throughout the country.

In the event of the company being wound up, each Company Member undertakes to contribute to the assets of the company such amounts as may be required, not exceeding one pound.

The Board of Trustees

The Board of Trustees take responsibility and directs the operations of the charity. Through the management team, the board sets out priorities and objectives and also reviews performance on a regular basis.

The Trustees set the strategic agenda for the charity and drive good practice, with a real focus this financial year on governance and feedback back to donors on projects.

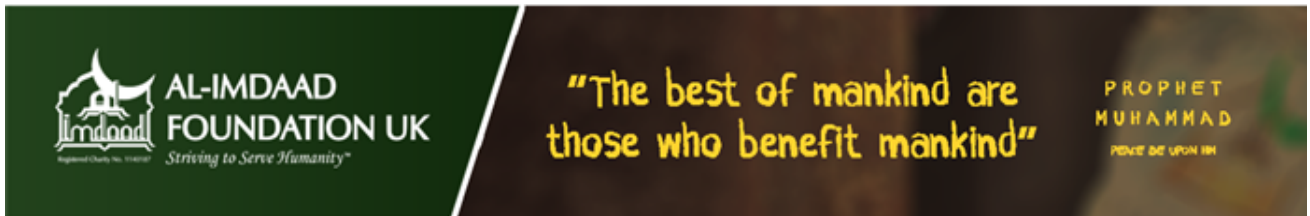
Recruitment & Appointment of Trustees

Trustees are recruited from active members who have been involved at a local or national level. Potential trustees are proposed to the AGM for membership of Council, either by being proposed directly by the Council or any signed up member can propose another member with their agreement, within the timeframe outlined in the articles. Trustees can be temporarily co-opted between AGMs by agreement of the remaining members if numbers on the management committee fall below the required level.

All nominations of potential new trustees are reviewed by the existing trustees and approved by the main board, with trustees chosen because they have the diverse range of skills, knowledge and experiences that we need to respond to the needs of the charity.

Trustee Induction and Training

New trustees undergo an orientation event briefing them on their obligations, the contents of the Memorandum and Articles of Association, the committee and the decision-making processes, the business plan and the recent performance of the charity. They are encouraged to visit any of the charity's activities, by prior notification, having concerns for the educational needs of many of the charity's beneficiaries. Trustees' are encouraged to attend appropriate external training events when these will facilitate the undertaking of the role.



Principal risks and uncertainties

Major risks identified within the organisation are banking issues and terrorism related activities. To mitigate the identified risks, we have increased security measures and implemented additional due diligence checks from the beginning to the end of every project.

Risk Management

The Trustees review the major risks which the charity faces on a regular basis and believe that maintaining reserves in accordance with the reserves policy on page 18, combined with an annual review of the controls over the key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

In light of the continued growth in membership the management committee conducts an ongoing review of the major tasks in which the charity is involved and reviews the system in place to mitigate any risks involved. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and, external risks by secure investments wherever applicable.

The Trustees are committed to and are continuously striving to have stronger and more robust systems and controls which all provide even more transparency and accuracy and ensure that the donors to the charity can give confidently and the assets of the charity are safeguarded.

All significant activities undertaken are subject to a risk review as part of the initial activity assessment and implementation. Major risks are identified and ranked in terms of their potential impact and likelihood. Major risks, for this purpose, are those that may have a significant effect on:

- Operational performance, including risks to our personnel and volunteers;
- Financial sustainability, including stability and security of funds;
- Achievement of our aims and objectives; or
- Meeting the expectations of our beneficiaries and/or supporters

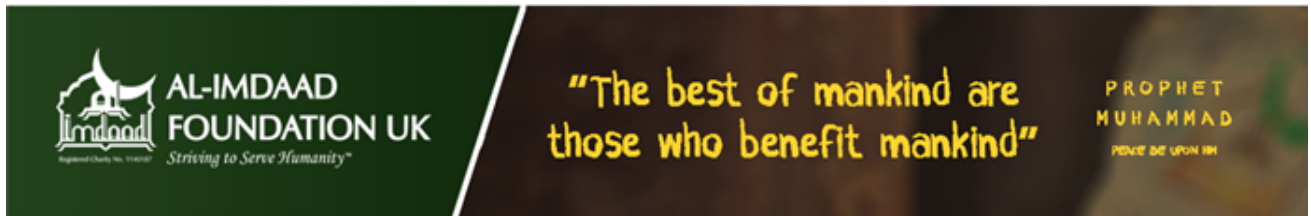
The trustees review these risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance. The following framework is central to ensuring adequate risk assurance:

- Regular monitoring of major risks and development of action plans;
- Embedding risk identification and assessment within operating procedures;
- A clear structure of delegated authority and control;
- Review of key systems and procedures through internal arrangements;
- Income and profit targets for our trading and fundraising activities;
- Maintaining reserves in line with set policies; and
- Regular summary reports on risk management to the Trustees Board.

We continue to pay particular attention to addressing the heightened risks to our staff and partners operating in areas of unrest. We are therefore continuing to review our training programme for our workers going overseas and continue to monitor all programmes in conflict zones to assess whether local staff would be more appropriate for certain programmes.

Investment Powers

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. Due to the high level of uncertainty in the world, the charity needs to react quickly to the needs that arise and as a consequence significant funds are held in deposit accounts which can be easily accessed and used.



Organisational Structure

Details of the Trustees serving during the year are set out on page 1. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the charity. The Trustees work together and have established regional committees to assist the organisational structure of the charity. An Executive Management Committee has been set-up to oversee the running of the charity, reporting directly to the board of Trustees.

The Executive Management Committee of 9 members consist of a wide ranging team of volunteers that offer specialist advice and support to members of the public. The Committee meet on a fortnightly basis to discuss and carry out the activities of the charity.

Trustees and personnel of AIF strive to serve humanity with the skills and expertise that they are blessed with Our UK board includes experienced professionals who understand the challenges we are constantly facing with past, present and future humanitarian needs.

The team comprises of Theologians, Shariah Scholars, Islamic Finance Practitioners, Academics, Accountants, IT Specialists, Solicitors, Civil Servants, Businessmen and other voluntary aid workers in and around the UK.

Objectives and Activities

The principal activity of the charity continues to be to carry on for the public benefit for Muslim and other communities worldwide:

- the relief of poverty, in particular, the support of inhabitants of countries and regions affected directly or indirectly by war, civil commotion, disease and natural and other disasters;
- the relief of those in need by reason of age, ill health, disability, financial hardship or other need;
- the advancement of education, in particular, education provided in accordance with the tenets of Islam; and
- the advancement of the Islamic faith

Vision

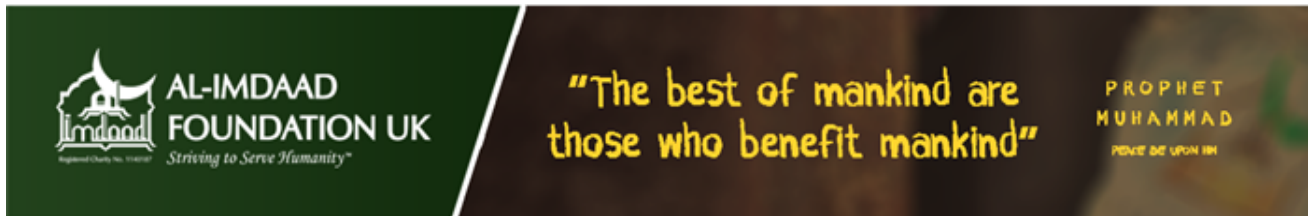
To do whatever it takes to make a lasting difference to the most needy around the world, by providing sustainable projects that aim to give them a brighter future to work towards.

Our Mission

Our mission is to alleviate poverty and provide humanitarian services in crisis and non-crisis situations to the most needy orphans, widows and destitute, irrespective of race, religion, culture, creed and geographical boundary.

Our Goal

Al Imdaad Foundation aspires to excel in providing emergency humanitarian relief as well as developing longer-term sustainable programme where ever it is needed. We aim to provide these services with the highest level of compassion, professionalism and proficiency.



Our Values

- **Compassion**, the human equality of understanding the suffering of others and wanting to do something about it. It is this compassion that helps us accomplish global agendas like ending poverty and helping all children to achieve their human rights, It is this compassion that builds us as people as humanity,
- **Transparency** being transparent by creating and retaining trusting relationships to ensure we help individuals as quickly as possible We bring people from different cultures and faiths together to fight poverty as global neighbours,
- Display **Integrity** in all we do, because ending poverty demands fundamental change to the structures that create inequality We are prepared to 'speak the truth', even at the risk of losing popularity and funding,
- **Selflessness** helping others first In responding to poverty and suffering our efforts are driven by sincerity to our creator and the need to fulfil our obligations to humanity.

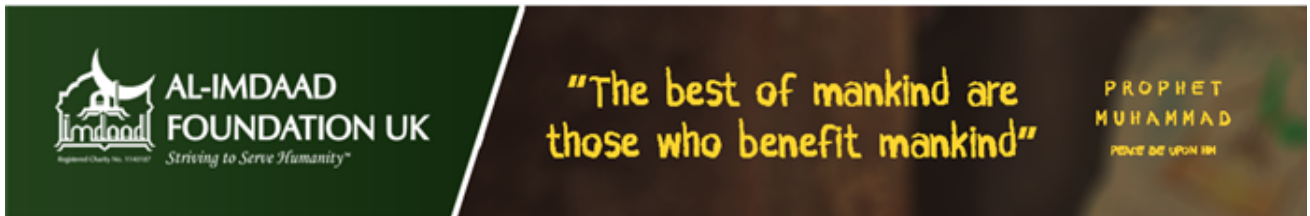
Our Ethos

At Al Imdaad Foundation we aim to discharge Zakaat funds within 30 days, ensuring funds are discharged according to customer requests with professionalism care. At every possible delivery of aid we aim to provide LIVE feedback from the ground via social media.

We also operate with a 100% donations policy which means every penny you donate will go towards the cause. Being confident of our high standards of work and transparency levels we also offer a refund policy to anyone who is not satisfied with our work.

AIF is a signatory to the Code of Conduct for the International Red Cross and Red Crescent Movements and NGOs in Disaster Relief and is also a member of BOND (British Overseas NGOs for Development).

The Foundation supports the Code of Conduct and strives to incorporate its principles in its humanitarian work AIF is registered with the United Nations Department of Economic Social Affairs The NGO Branch is the focal point within the United Nations for Non Governmental Organizations in consultative status with the Economic and Social Council.



Developments, Activities and Achievements

Since its inception, the charity has continued to grow monthly, with revenues increasing well beyond our expectations. It has increased its activities in raising funds from appeals to the general public to carrying out relief work in disaster-hit areas of the world by providing emergency aid to the poverty-stricken peoples of that area.

During the year, the charity has continued to increase its spending on existing projects and find new and unique projects to help the needy. The charity has pursued its commitments from previous disasters in the year with vigour so that the majority of funds raised have now been spent, with a reserve left for longer-term projects.

Al-Imdaad Foundation continues to further its objectives by issuing small grants to organisations carrying out projects in the UK. Grants are given to those organisations with the expertise to inform and develop our decision making in these areas. All of the grantees are required to supply an end of project report in order to allow us to evaluate them.

Activities below include our response to our water and masjid projects. Cyclone Amphan, Beirut Blast and the ongoing Yemen crisis. The completion of Four villages in Kenya. These are just some of the projects that are highlighted below.

Also, the assistance of UK based projects such as the weekly feeding program in Lancashire and the assistance of UK based projects such as the Winter Warmth and Food Pack Distribution. Thousands during the year in the mentioned countries were displaced and in urgent need of aid relief. However, the charity managed to deliver its aid in a timely and effective manner with generous support from donors. More details of specific areas are provided below:

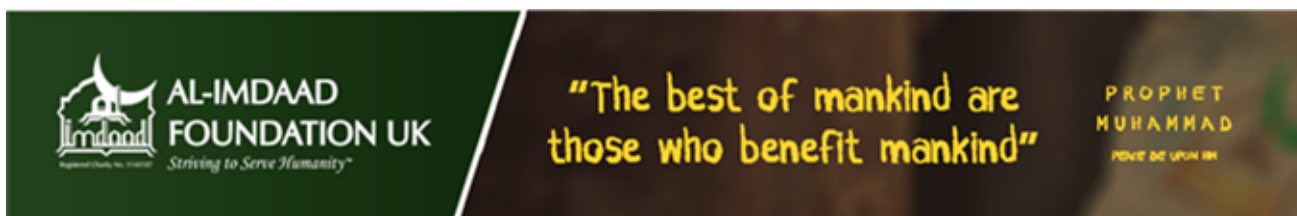
Water Sanitation Projects - Global

Water being the best form of charity, Al-Imdaad Foundation has increased the number of countries where water wells and water pumps have been installed. Once a water project is complete, Al-Imdaad Foundation sends a detailed completion report to each donor showing their personalised achievement. The Al-Imdaad Foundation teams have personally visited Kenya to witness the work and have provided wash programs and courses in the rural villages and areas of implementation. We have had an increase in our water project during this financial year, especially in Sri Lanka and Pakistan.

In April 2019 - March 2020, Al Imdaad received 529 water requests

In April 2020 - March 2021, we have received 1337 Water Hand Pumps

Please see the table below to see water projects implemented in 2020/2021



Water Sanitation Projects - Global (Continue)

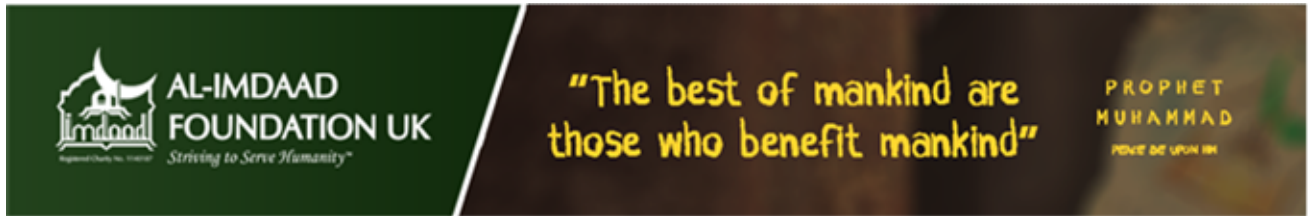
Country	Total
Water Pump India	96
Water Pump Pakistan	227
Water Pump Sri Lanka	794
Water Well Malawi	69
Water Well Rohingya	119
Water Pump Bangladesh	9
Borehole Kenya	9
Water Pump India Bihar	14
Grand Total	1337

Kenya – Sahaba City

In the year 2019, the Al-Imdaad Foundation embarked on a historical project. The vision of Sahaba City is to establish ten villages, each dedicated to a noble companion of the Holy Prophet PBUH. The appeal for the first village was put out in Ramadan 2019, and it was inaugurated on October 2nd, 2019. Sahaba City is an attempt to address displacement in Kenya through the establishment of shelter villages for communities driven from their homes by drought, flooding, or inter-tribal conflict. Each village is built with 100 homes, a Masjid, sanitation facilities and a permanent water source. These homes will be of permanent structures with iron sheet roofing and plastered flooring. The structures will be constructed in a block of four homes. In the same area, a social and prayer hall will be constructed for the beneficiaries. Their sanitation is also taken into consideration whereby toilets will be built. There will also be four boreholes built, so the beneficiaries have access to clean water.

The original concept had four water boreholes. However, in village four after a geological survey, the cost of a borehole exceeded £40,000. We then had to look at an alternate source for water. We decided to pump water underground from the river which is 2 km away using a solar-powered pump. The water is then passed through a filtration system and then pumped around the village.

In the financial year 2020/2021, the first four villages have been built and are fully operational.



Kenya – Sahaba City (Continue)

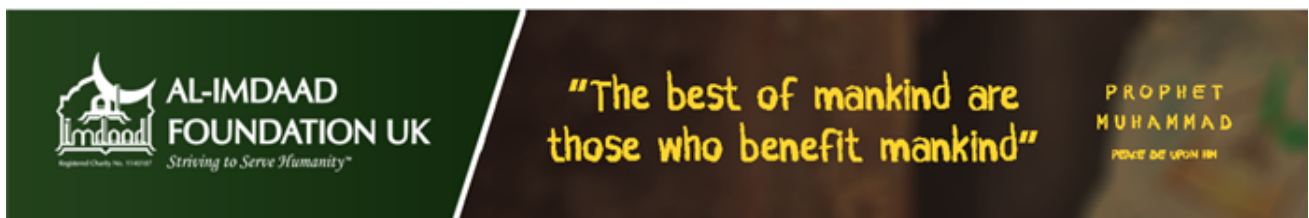


Yemen

In Yemen, more than 20 million people are food insecure, and 14.3 million are in acute need of humanitarian support. Tens of thousands have been killed or injured in the conflict and an estimated 3.3 million people have been displaced. This figure has risen by 1.1 million in just one year. As the conflict continues to escalate, the need for support is becoming more and more acute.

Al-Imdaad Foundation has been working to support the immediate emergency needs on the ground through multiple projects, supporting people with food baskets containing enough food to last a family for one month, basic hygiene kits to prevent the spread of cholera and diphtheria, and medical consumables to equip the local health facilities. Al-Imdaad Foundation has provided clean water to rural communities in Yemen with 6 Ton Tanker distribution water daily. We have distributed oxygen fuel units due to the ongoing Covid Crisis. Extreme shortages of food, safe water, sanitation and healthcare have taken a heavy toll on civilian lives and have deprived families of basic daily needs.

The system is increasingly dependent on humanitarian aid stretching beyond its scope and remit to continue to provide minimum basic assistance. However, the situation of millions of vulnerable Yemenis is expected to further deteriorate rapidly.



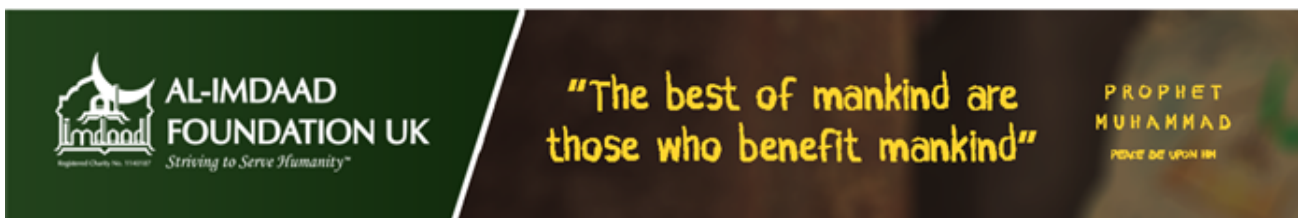
Yemen (Continue)



Lebanon Beirut Blast

The explosion in Beirut sent shockwaves across the city, causing widespread damage as far as the outskirts of the capital. Beirut's city governor Marwan Abboud said up to 300,000 people have lost their homes and authorities are working on providing them with food, water, and shelter. The Beirut blast has left over 135 dead, thousands injured and up to 300,000 homeless and in need of shelter, food, and water. The destruction of Lebanon's main port is a catastrophe for a country that imports 80% of its food. Lebanon was already reeling from a financial collapse that has seen the currency lose 80% of its value and has pushed 50% of the population into poverty. The current crisis could not have come in a more difficult period.

The Al Imdaad Foundation responded to the crisis by providing Emergency Food and Emergency medical aid to assist those most affected by the blast.



Lebanon Beirut Blast (Continue)

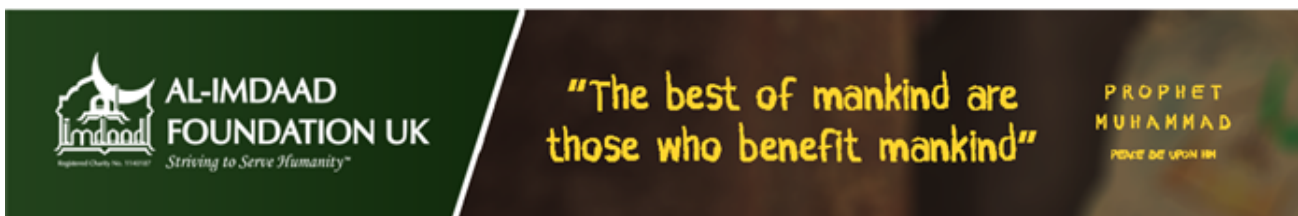


Cyclone Amphan Relief

Super Cyclonic Storm Amphan was a powerful and catastrophic tropical cyclone that caused widespread damage in Eastern India, specifically in West Bengal and Odisha, and in Bangladesh, in May 2020. It was the strongest tropical cyclone to strike the Ganges Delta since Sidr of the 2007 season and the first super cyclonic storm to have formed in the Bay of Bengal since the 1999 Odisha cyclone.

West Bengal, the epicentre of the cyclone's landfall, saw the most widespread damage from Amphan. The storm was considered the strongest to hit the region in over a decade. At least 86 people died in West Bengal most of the fatalities were due to electrocution or the collapse of homes.

Al-Imdaad Foundation responded by providing Emergency Food Aid and Rebuilding Homes that was damaged during the cyclone.



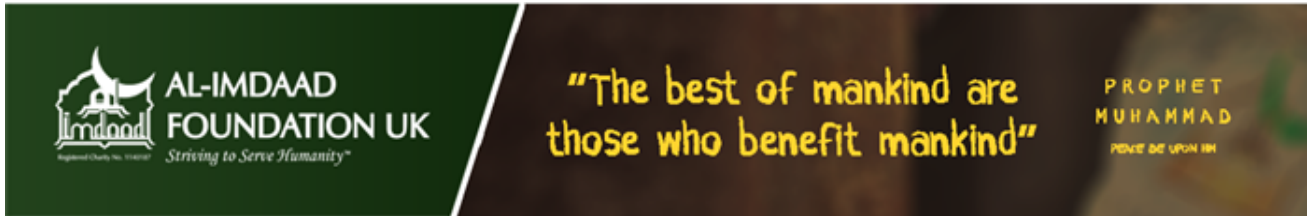
Masjid Projects

The Al-Imdaad Foundation has been conducting masjid construction projects in a number of countries all around the world. Each masjid follows local patterns of architecture and is constructed by local artisans so that the community can be comfortable in their prayers and devotions. Many masjids are sponsored by individual donors who contribute the whole sum required for the establishment or rehabilitation of a masjid. In this way some of the poorest communities have a comfortable environment to serve important social and religious functions.

This is especially the case in rural villages where many live below the poverty line. Many of these communities cannot afford the upkeep and establishment of masjids which play a central role in religious and social life. As a consequence many masjids lie in a state of disrepair and are in desperate need of renovation and rehabilitation. The expanding population also means that more new masjids need to be established in certain areas to meet the needs of growing communities.

The Al Imdaad Foundation UK has Built 18 new masjids in 2020/2021

Country	Total
Masjid Projects Indonesia	9
Masjid Projects Congo	6
Masjid Projects India	1
Masjid Projects Bangladesh	2
Grand Total	18



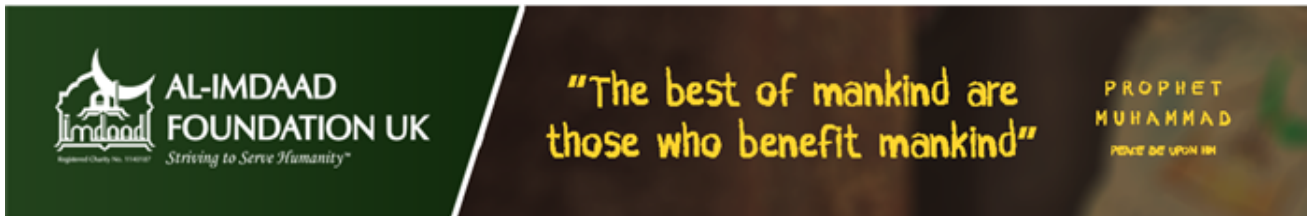
UK based Projects

Across the northern hemisphere, our brothers and sisters are bracing for the winter months at a time when available resources have been limited due to the severe impact of the Covid-19 pandemic on struggling economies. For refugees, IDPs, the impoverished, orphans, widows and other vulnerable groups, the winter is one of the most difficult times of the year, and this year, it could be even worse.

Syrian Refugees and IDPs, struggling communities in Kashmir, Pakistan, India, and Bangladesh, vulnerable Rohingya communities, refugees freezing on the Greek Islands, homeless UK residents, and the conflict-ravaged IDPs of Yemen - Let's Share the warmth with them all.

The Al Imdaad Foundation UK for the first time distributed over 3000 winter packs across the country. We partnered with local organisations to distribute to refugees and the homeless across the UK.

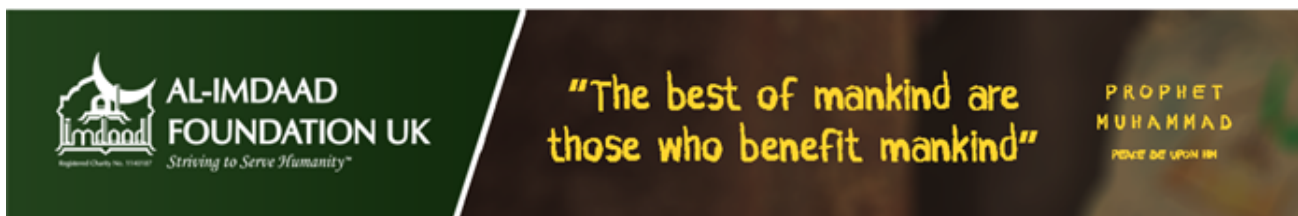




UK Food Distribution

Ramadhan Food Aid 2021 – We distributed 60 tons / 60 Pallets of food to 35 partners around the UK. Additional 300 food packs were also distributed with 50 of those to Zakaah eligible recipients within the UK. We are actively speaking to local partners and organisations to increase our presence and work within the UK.





Projects Selection and Life cycle

Before embarking on a project, we have put in place a project review process to determine whether the project is worth the investment.

Due diligence checks are performed before starting any project.

We are constantly engaging partners in looking for more efficient, innovative projects with fewer negative environmental impacts.

Once we decide on a project, the project team monitors from beginning to end and maintains constant communication with the partner.

Monitoring and evaluation take place at the beginning, middle and end of the project lifecycle.

Partners have become accustomed to the requirement for constant project updates throughout the project lifecycle as opposed to a single update at the end.

Long Term Lillah Masjid and Water Projects

- The team has managed to take on a good amount of new, long term, Lillah water/masjid projects
- The involvement of women's groups has brought in many of these projects
- Thus far we have managed to satisfy all the donors to these projects and have successfully submitted numerous feedback reports.

Feedback Reports

- We have created new feedback reports which give a full project overview to the donor
- We have received a very good response from the donors in regard to these new reports.

See Donor response below

"Asalamulaikum brother Sadiq, I pray all is well. I have just received a report for a water pump through post. SubhanAllah I was very impressed with the well presented & detailed report. It was a lovely surprise, when I opened my post. JazzakAllah khairan. Please continue with your good work. May Allah reward you all. Ameen.

Just to add. Due to coronavirus the project was delayed. As I completely forgot about the donations. I received a lovely courteous letter explaining & apologising for the delay. I admire the level of professionalism Al imdaad has demonstrated."

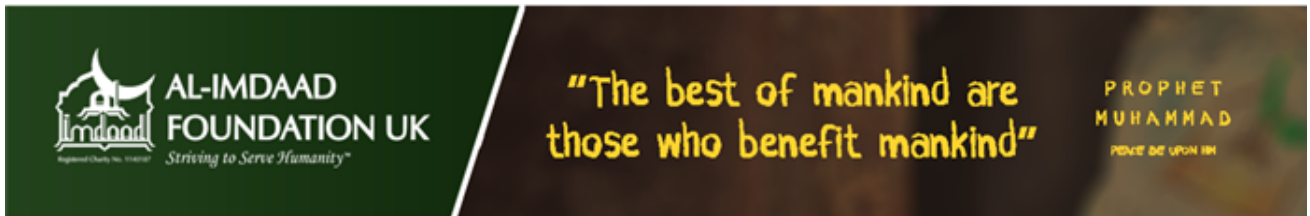
New project management system

- We have overhauled the whole project management system.
- We have made necessary changes based on: compliance requirements, donor needs, partner needs and considerations of overall efficiency and effectiveness.
- The new system came out of a research process where we looked at various options .
- The new system allows us to breakdown projects by country, budget size, type of donations, start and expected completion dates as well as project phases.
- We also incorporated partner appraisals to ensure partners maintain globally acceptable standards.
- We have implemented a constant update system so we are always aware of the progress on a given project and can report to donors in real-time.

Other Achievements

Other achievements in relation to the charities objects during the year include:

- Development of a new fully-integrated website with online donations functionality and
- Trained Trustees with Small Charities Funding Training
- Upgraded our accounting management system



30 Day Zakaah Promise

With the majority of Zakaah donations coming through in Ramadhan, we discharged Zakaah donations within 30 days of receiving funds and ensured the work was carried out globally with professionalism and care by monitoring and evaluating outcomes and outputs. The 30 days Zakaah policy was a remarkable achievement which undertook a lot of effort from the staff, offices, partners and donors from around the world.

Global Offices

Al-Imdaad Foundation now has 9 international offices globally and currently delivers aid to over 75 countries. All offices are located strategically in order to administer aid effectively and efficiently when needed.

All Al-Imdaad Foundation offices work in collaboratively to alleviate poverty around the globe and provide emergency and medical aid to the impoverished. Working hand in hand enables the organisation to deliver aid instantly when it matters the most.

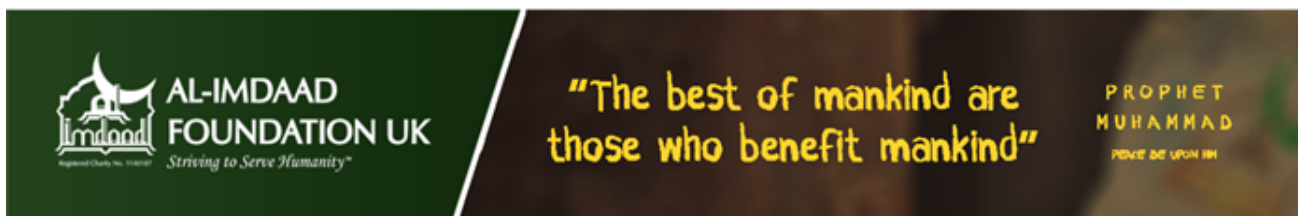
Building on existing partnerships is a continuous process but we are also consciously seeking out new ways of working. We will find new partners with which to increase our impact and to meet our objectives of serving humanity and alleviating need globally.

A mention must be made of the hard work of those Trustees, employees, volunteers and members of the management team, who have been personally involved in carrying out distribution of the aid in all parts of the world. They spent their own time overseas in ensuring that the aid reaches places where it was needed. The charity is thankful for their personal commitment and service.

Al-Imdaad Foundation UK undertakes global relief efforts on behalf of many charities. Any payments received from partnership organisations are documented in line with a memorandum of understanding (MOU). Al-Imdaad Foundation UK South Africa will provide financial stability to the UK office for the coming 12 months.

For certain projects Al-Imdaad Foundation UK also works closely in partnership with Al-Imdaad Foundation South Africa and leverages their expertise and contacts to transfer funds from the UK to areas of the world which are difficult to reach such as Syria and Jordan.

Al-Imdaad Foundation UK also works with various local partners who are not affiliates to help deliver global projects, including in countries such as Turkey.



Financial Review

The charity's total income for the year came £2,083,237 (2020: £3,170,517). Of this amount £1,861,895 (2020: £2,964,654) was raised in the year for Aid Programmes. As shown on Note 16 of the accounts, £1,937,211 (2020: £3,241,932) was spent on specific projects and is shown as restricted expenditure in accordance with the wishes of the donors. The management team apply the funding to chosen projects with the intention of delivering outcomes within 6 months.

During the year, there has been a small increase in the relative expenditure on administration costs. This was due to increase in additional resources required to deliver the increased operational activities.

The charity reported a surplus of £140,588 (2020: -£73,901) for the year-ended 31 March 2021. Total funds carried forward at 31 March 2021 were £934,942, of which £189,977 are restricted funds and £744,965 are unrestricted funds.

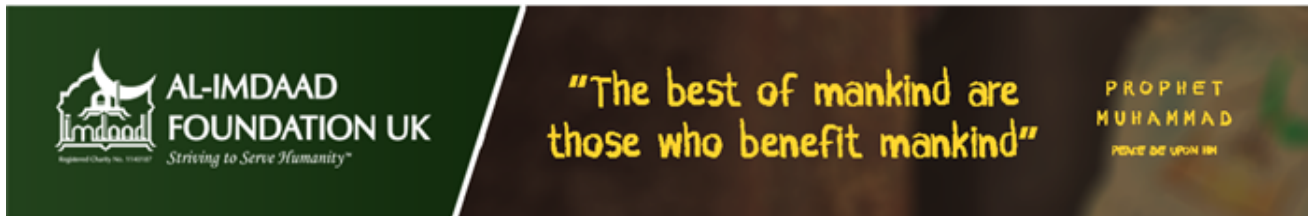
Funds are raised with no restrictions and have been used in administration of the charity. This along with Gift Aid, rental income and other unrestricted income provides the charity with sufficient funds to carry out its charitable objectives of having a 100% donation policy.

Investment Policy

The charity's reserves are currently held in a 'profit-based' current account with Al Rayan Bank Plc. The reserves are kept to enable the directors to continue the activities of the charity in the event of a significant drop in funding. The trustees review from time to time the possibility of releasing reserve funds for specific projects.

Volunteers

The Trustees are very grateful to the numerous volunteers who have helped the charity during the year with their spare time and the skills they have brought to the charity. The Trustees would also like to thank the members of the public who have donated so generously to the charity. Their contributions go a long way towards the charity's commitment of a 100% donation policy where possible.



Future Plans

As a growing International NGOs, the charity will continue to respond to emergencies in existing areas of operations and also in other areas based on need.

The Trustees are pleasantly pleased that the charity has significantly increased its revenue during the year and the increase rate shows the charity has managed to reach out to the public who have supported them. This is coupled with the success of the charity to responding quickly to the aftermath of the Syrian Crisis as well as the Typhoon in Philippines on top of our existing commitment of projects in Bangladesh, Jordan, Indonesia & India.

The challenge for the charity is to maintain the revenue momentum and ensure good local partners on the ground deliver efficiently and effectively. The Trustees continue recruiting specialist staff and a personnel review is constantly under review.

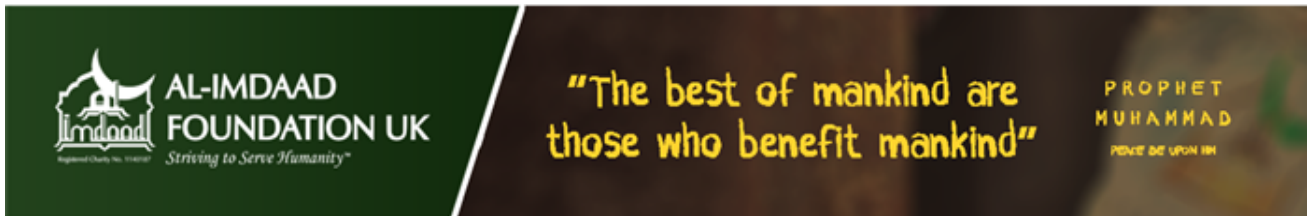
During the next year, the charity hopes to:

- 1.Create a more modern website and donation portal which is easier to access and navigate.
- 2.Expand our relief to new areas globally
- 3.Expand our focus onto institutional donors and grants
- 4.Establish greater recognition by authorities in the UK
- 5.Start an educational scheme with volunteers, taking the volunteers to certain countries for aid relief work to build on their experiences
- 6.Create SOP (Standard Operating Procedures) and project work flows.

Al-Imdaad foundation strive to find new innovative and sustainable projects around the world in line with the millennium development goals.

The charity also has longer term and rehabilitation projects in the following areas:

- Education Projects - sponsoring schools and students
- Sustainability Projects such as small business support and agriculture
- Medical and Disability Clinics
- Orphan Sponsorships
- Water Sanitation



Grant Making Policy

We are committed to working in partnership with local and national organisations through a grant making approach. Grants to partner organisations are made within our agreed strategies. Grants for development programmes tend to be given on a recurrent basis.

Generally, applications for grants are not invited, instead the management team actively develop the programmes for the year. They identify whether it is most effective to deploy our own staff and resources or whether to seek a local partner for some or all the planned programmes for each geographical locality. Where a local partner is preferable, those organisations active in the target area are reviewed for their track record in the field, financial transparency and operational capability. Partners are selected based on a due diligence exercise that confirms consistency of values with Al Imdaad Foundation and the ability to deliver the projects. Those potential partners that meet the criteria are contacted and a dialogue initiated to see if they would act as partners for the charity. Conditional grants are then awarded where applicable local partnerships are established.

Project proposals are subject to a formal approval process before individual grants are approved. All projects are systematically monitored for the duration of their existence, and major projects are subject to a final evaluation process.

Our grant making policy is reviewed each year to align our grants with our priorities and programmes of activity for the year.

Reserves Policy

Wherever possible, we will utilise restricted funds within one year of receipt. Some of this funding will be purposely retained for longer-term projects and in readiness to respond to emergency aid to disasters. In Ramadaan, we will continue to deliver Zakaat donations within 30 days.

The charity has a reserve policy which states that a minimum of three months running costs be held as unrestricted reserves. The charity is working towards achieving that policy.

Staff Recruitment and Professional Development

The charity continuously monitors the structure and effectiveness of the charity's workforce. Al-Imdaad Foundation has increased its footprint across the globe and continues to grow. The Trustees have appointed a business consultant in May 2017 who is responsible for ensuring operations and HR-related matters are given the attention they need to protect the organisation going forward. This individual is based in the UK and will use UK law and regulatory requirements as a benchmark to protect offices globally. He will then adapt laws and regulations across the appropriate countries/boundaries where the charity operates.

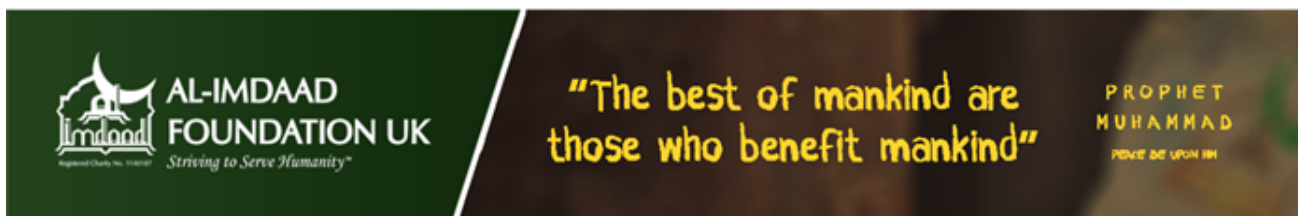
Remuneration Policy for Key Management Personnel

Our remuneration policy helps promote long-term goals for safeguarding our charity's interests and is overseen by our Remuneration Committee. The committee, mainly consist of an independent panel, report and recommendation pay levels directly to the Board.

In setting appropriate pay levels for key personnel, our remuneration policy reflects and takes into consideration specific matters such as assignments and the responsibilities undertaken.

The following guiding principles are used in determining senior management remuneration:

- Transparency
- Appropriateness and benchmarking against external comparators
- Expertise and experience
- Competitive recruitment and talent retention.



Diversity and Inclusion

It is our policy to respect the diversity of all employees and volunteers, treating them fairly and equally, regardless of characteristics such as physical or mental disability, gender, sexual orientation, race, caste, nationally, ethnic origin, religious belief or age.

Every reasonable measure is taken to adapt our premises and working conditions to enable disabled people to work or volunteer at Al Imdaad Foundation.

Safeguarding

We are committed to providing a safe and trusted environment for all those who come into contact with Al Imdaad Foundation. We take a zero-tolerance approach to breaches of our Code of Conduct and put the wellbeing and rights of people at the heart of our responses.

The Board approves the safeguarding policy and receives regular reports on safeguarding. A sub-committee of our Board monitors the effective implementation of the policy and reviews the cases file of reported incidents.

Coronavirus (Covid-19) impact

The Covid 19 pandemic did not have a significant impact on the reported financial year, however, it has had a significant impact on our UK operations and the abilities of our international partners to access resources, travel and protect its staff. The trustees have constantly been monitoring the situation carefully to support the management team in responding to these challenges.

Fundraising Approach

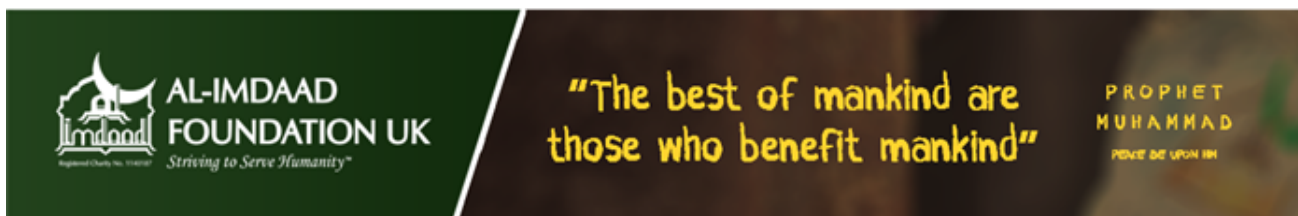
Al Imdaad Foundation strives to adhere to relevant statutory regulations including the Data Protection Act (2018) and the Charities Act (2011). We are continually revising our policies and procedures as we grow and to keep up to date with changes in legislation and regulations.

We are registered with the Fundraising Regulator and have developed our procedures to comply with the Code of Fundraising Practice. We are also a member of the Institute of Fundraising and our fundraising activities are legal, transparent, honest and respectful.

We monitor regulatory developments, review policies and update training for staff and volunteers to ensure we maintain standards. Our suite of fundraising policies covers the standards and principles that underpin our approach to fundraising by way of voluntary income from individuals and communities. We apply the same standards to the third parties we work with in our fundraising activity, providing training and routine monitoring to ensure they represent Al Imdaad Foundation appropriately.

Our fundraising team utilise a number of different approaches which include:

- Individual donor giving
- Major donor giving
- Corporate or/and institutional giving
- Community fundraising
- Challenges
- Events
- Live Radio Appeals
- Volunteers
- Direct Mail
- Online giving
- Direct telephone calls



Code of Fundraising Practice

During the year, we have continued to review our compliance with the Fundraising Regulator's Code of Fundraising Practice in response to a compliance visit report from the Charity Commission in November 2018. All recommendations have since had corrective actions complete.

General Data Protection Regulation (GDPR)

We take protecting supporter data very seriously. Our Data Protection Policy and privacy statements from May 2017, complies with and, in some cases, goes beyond General Data Protection Regulation (GDPR) requirements and our privacy policy is constantly reviewed. We never swap or sell supporter data and our supporters can change their communication preferences at any time.

We also recently have provided training to all senior staff on the implement of the GDPR action plan and it's continued monitoring for compliance.

Protection of Vulnerable People

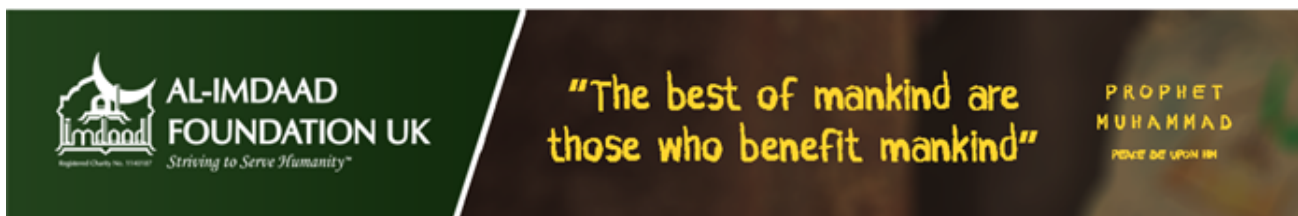
Al Imdaad Foundation abides by the Fundraising Regular's Code of Fundraising Practice and ensures our staff and volunteers are fully briefed about the code of conduct with regard to the protection of vulnerable people. Before any external facing fundraising activity is undertaken, we brief staff and volunteers on best practice and make them aware of the need to identify, respect, support and protect vulnerable people.

Complaints Handling

Our supporter relationships are paramount, so all feedback is important to us. It is always taken into account when we review or plan activities and is shared with our management team on a regular basis.

Where we do not meet the high standards, we set ourselves, we have a complaints policy in place. A complaint can be submitted to us either in person, by telephone, email or online via our website contact form.

Complaints are dealt with in accordance with the process laid down in the policy and reported to the Fundraising Regulator through the annual return. We are also obliged to abide with requests submitted weekly via the Fundraising Preference Service from donors who no longer wish to receive communications from us.



Trustees' responsibilities in relation to the financial statements

The Trustees (who are also directors of Al-Imdaad Foundation UK for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP,
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping sufficient accounting records that 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 Charity (Accounts and Reports) Regulations 2008 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

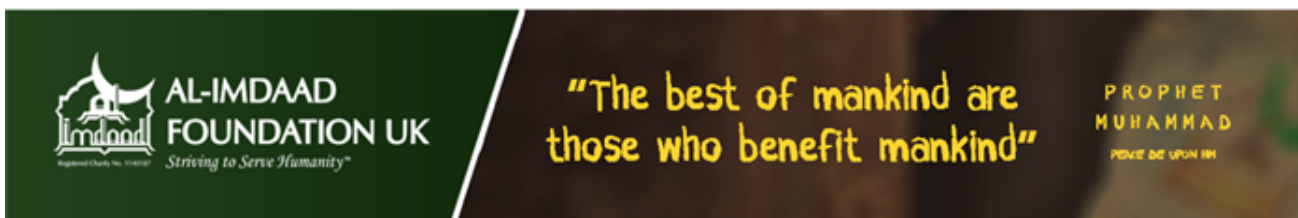
Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities, which is an annual process.

Statement of Disclosure to Auditors

So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors is unaware. Additionally, the Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.



Approval

The Trustees' annual report was approved by the Management Committee on 11/05/2022..... and signed on its behalf by:

DocuSigned by:

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Mahmood Miah

Trustee

**Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED**

Opinion

We have audited the financial statements of Al-Imdaad Foundation UK for the year ended 31 March 2021 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Statement of Financial Position, the Statement of Cash Flows and the related notes numbered 1 to 24, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including 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) "second edition" effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 company's members those matters we are required to state to them in an auditors' 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 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; and
- 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 relating to events or conditions that, individually or collectively, may cast significant doubt on the entity'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.

**Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED**

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. 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. In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- 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 misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where 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.
- 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities statement set out on page 24, the trustees (who are also the directors of Al-Imdaad Foundation UK Limited for 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.

**Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED**

Auditor's responsibilities for the audit of the financial statements

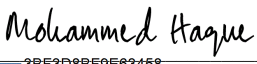
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the company and management.

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the charitable company and determined that the most significant are the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), the UK Companies Act 2006, the Charities Acts and tax legislation (governed by HM Revenue and Customs).
- We understood how the charitable company is complying with those frameworks by making enquiries of senior management. We also reviewed significant correspondence between the charitable company and regulatory bodies, reviewed any minutes of the Board, and gained an understanding of the charitable company's approach to governance, demonstrated by the Board's review of the charitable company's risk management framework and internal control processes.
- We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur by considering the controls that the charitable company has established to address risks identified by the charitable company, or that otherwise seek to prevent, deter or detect fraud.
- Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations. Our procedures involved inquiries of senior management, review of significant correspondence with regulatory bodies and submissions made to the Charities Commission, minutes of meetings of the Board, and focused testing.

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

DocuSigned by:

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Mohammed Haque
(Senior Statutory Auditor)
for and on behalf of
MAH, Chartered Accountants
Statutory Auditors

11/05/2022
2nd Floor
154 Bishopsgate
London
EC2M 4LN

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Financial Activities (including the Income and Expenditure Account)
for the year ended 31 March 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Income and endowments from:					
Donation and legacies					
Voluntary income: Donation and appeals	2	8,923	1,782,741	1,791,664	2,154,525
Gift Aid Income	2	212,419	-	212,419	178,909
Investments					
Rental income	2	-	10,504	10,504	11,310
Income from charitable activities	2	-	68,650	68,650	825,773
Total income and endowments		221,342	1,861,895	2,083,237	3,170,517
Expenditure on:					
Expenditure on raising funds					
Cost of generating voluntary income	5	(5,438)	(45,821)	(51,259)	(38,635)
Expenditure on charitable activities					
Grants payable	3,4	-	(54,690)	(54,690)	(147,858)
Emergency aid and programmes		-	(1,836,700)	(1,836,700)	(3,057,925)
Total expenditure		(5,438)	(1,937,211)	(1,942,649)	(3,244,418)
Net income/(expenditure)		215,904	(75,316)	140,588	(73,901)
Transfer between funds	16	(159,329)	159,329	-	-
Net movement in funds for the year		56,575	84,013	140,588	(73,901)
Funds balance at 31 March 2020		688,390	105,964	794,354	868,255
Funds balance at 31 March 2021		744,965	189,977	934,942	794,354

The Statement of Financial Activities has been prepared on the basis that all operations are continuing.

The notes on pages 26 to 34 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Cash Flows
for the year ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities	17	<u>164,602</u>	<u>(125,232)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets	10	<u>(9,477)</u>	<u>(7,157)</u>
Cash provided by (used in) investing activities		<u>(9,477)</u>	<u>(7,157)</u>
Cash flow from financing activities		<u>-</u>	<u>-</u>
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase/(decrease) in cash and cash equivalents		<u>155,125</u>	<u>(132,389)</u>
Reconciliation of net cash flow to movement in net cash			
Increase/(decrease) in cash and cash equivalents in the period		155,125	(132,389)
Change in net cash		<u>155,125</u>	<u>(132,389)</u>
Cash and cash equivalents at the beginning of the year		<u>455,700</u>	<u>588,089</u>
Total cash and cash equivalents at the end of the year		<u>610,825</u>	<u>455,700</u>

The notes on pages 26 to 34 form part of these financial statements.

Al-Imdaad Foundation UK
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Notes to the Accounts
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1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) "second edition" effective 1 January 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public entity under FRS 102. Assets and liability are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The preparation of the the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates and it also requires judgement in applying the charitable company's accounting policies. The items where these judgements and estimates have been made include:

- Depreciation and the estimated Useful Economic Lives of tangible fixed assets
- Impairment losses and the estimated fair value or carrying amount of property

Refer to the accounting policies below for Tangible Fixed Assets and Investments and Notes 10 & 11 for further details.

Going concern

The directors/trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern. The financial statements have therefore been prepared on the basis that the charity is a going concern.

We have adequate resources and are well place to manage risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue.

Fund Accounting

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

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

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

Projects Payable

Grants for which there is a legal obligation, or a valid expectation of receipt by the beneficiary at the year end, and for which conditions attaching to their payment have been fulfilled, are accounted for within the Statement of Financial Activities. Grants approved subject to conditions that have not been met at the year end are noted as a commitment (see note 4).

Incoming Resources

Items of income are recognized and included in the accounts when all of the following criteria are met:

- the charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Grants are apportioned to the Statement of Financial Activities when the Charity is entitled to the income, which may be determined by the Charity having met certain terms or conditions.

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1 Accounting policies (continued)

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting the income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are payments made to third parties and Al-Imdaad South Africa in the furtherance of the charitable objectives of the company. The grants are accounted for once the offer has been accepted and all obligations under the offer complied with.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll, pension and governance costs which support the Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The support costs are apportioned on an appropriate basis e.g. as a percentage of direct costs.

Tangible Fixed Assets

Tangible fixed assets are recorded at cost. The Trustees have agreed to set the de-minima limit to £5,000.

Depreciation

Tangible fixed assets other than long leasehold buildings classed as investment properties are stated at cost less depreciation and accumulated impairment losses. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Long Leasehold Buildings	- 2% straight line
IT Equipment	- 20% straight line
Fixtures and Fittings	- 20% straight line

Investments

Land and buildings classed as investment properties are initially recognised at historical cost and then measured at market value as at the date of their last valuation. Investment properties shall not be subject to periodic charges for depreciation except for properties held on short leases, which shall be depreciated over the period when the unexpired term is 20 years or less.

Foreign Currency

Transactions in foreign currency are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate prevailing at the year-end. All exchange differences are recognised through the statement of financial activities.

Financial assets

Basic financial assets, including trade and other debtors and cash or bank balances, excluding any financing transactions, are initially recognised at transaction price and are subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Investments in equity instruments (other than the company's own equity or any subsidiaries, associates and joint ventures) are initially recognised at their transaction price and are subsequently measured at fair value at each period end. Changes in fair value are recognised in the profit or loss. Fair value is measured with reference to the net asset value per share at the period end.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Financial liabilities

Basic financial liabilities, including trade and other creditors and bank loans, excluding any financing transactions, are initially recognised at transaction price and are subsequently measured at amortised cost determined using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

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2 Income and endowments

	Unrestricted Fund £	Restricted Fund £	2021 Total £	2020 Total £
Donations	8,923	1,782,741	1,791,664	2,146,856
Donations- support costs	-	-	-	7,669
Rental Income	-	10,504	10,504	11,310
Transfers in from other Charities	-	68,650	68,650	825,773
Gift Aid Income	212,419	-	212,419	178,909
	<u>221,342</u>	<u>1,861,895</u>	<u>2,083,237</u>	<u>3,170,517</u>

Transfers in from other Charities' relates to grants from our partnership charities around the world for which we carry out specific charitable projects on their behalf. All partner charities are subject to regular monitoring and reporting.

Al-Imdaad Foundation UK
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Notes to the Accounts
for the year ended 31 March 2021

3 Expenditure on charitable activities

	Grant Payable	Emergency	Total	Total
	2021	Aid	2021	2020
	£	2021	2021	2020
		£	£	£
Direct Costs				
General Relief (inc Emergency Relief)	7,373	189,810	197,183	576,077
Water Aid	-	237,892	237,892	72,869
Eye Cataract	-	7,900	7,900	12,900
Blankets	-	-	-	58,000
Food Packages/Iftar	10,049	411,123	421,172	1,117,054
Welfare of Widows and Orphans	500	100,655	101,155	177,106
Eid Gift Packs	-	71,166	71,166	13,853
Meat	370	61,887	62,257	98,437
Flour	-	-	-	2,500
Food for Thought	-	1,756	1,756	4,426
Wheelchair	-	5,100	5,100	3,927
Mosque Re-Construction	-	121,637	121,637	136,019
Shelter	4,270	140,069	144,339	355,882
Education Programme	20,316	49,604	69,920	111,635
Medical Aid	250	25,823	26,073	66,016
Empowerment Project	4,250	1,615	5,865	75,928
Hardship	1,200	20,000	21,200	5,200
Quraan & Sunnah Project	-	4,533	4,533	3,659
Sanitation	-	9,332	9,332	23,100
Winter Warmth Pack	-	80,911	80,911	43,174
Wedding Programmes	-	5,150	5,150	5,000
Box4Life	4,010	15,930	19,940	-
Covid	-	10,200	10,200	-
Olive Tree Project	-	535	535	-
Refugee Crisis	-	-	-	-
Other Direct Costs	-	193,515	193,515	278,115
Total direct costs	<u>52,588</u>	<u>1,766,143</u>	<u>1,818,731</u>	<u>3,240,877</u>
Support costs	£	£	£	£
Bank charges	-	10	10	106
Computer expenses	(6)	(188)	(194)	968
Head office admin costs	176	5,909	6,085	7,846
Hospitality	5	155	160	400
Internet & phone	151	5,057	5,208	3,324
Motor and travel costs	23	785	808	4,717
Postage	15	519	534	336
Printing & stationery	25	828	853	614
Insurance	60	2,016	2,076	2,013
Refreshments	3	112	115	254
Repairs & maintenance	30	991	1,021	2,813
Subscription fees	238	8,003	8,241	5,507
Pension and staff development cost	357	11,976	12,333	12,829
Wages and salaries	-	-	-	8,196
Trustee expenses	8	259	267	3,073
Legal and professional	86	2,874	2,960	3,720
Bad Debts	397	13,326	13,723	-
Depreciation	437	14,684	15,121	15,635
Sundry expenses	10	328	338	361
Governance costs:				
Accountancy and audit fees	87	2,913	3,000	3,000
Total support costs	<u>2,102</u>	<u>70,557</u>	<u>72,659</u>	<u>75,712</u>
Total Resources Expended on Charitable Activities	<u>54,690</u>	<u>1,836,700</u>	<u>1,891,390</u>	<u>3,316,589</u>

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4 Projects payable	2021	2020
Activities per location	£	£
Myanmar	-	-
India	18,493	36,896
Indonesia	-	1,000
Albania	-	5,500
Malawi	-	11,169
Moldova	-	300
Morocco	-	200
Tanzania	-	5,000
Palestine/Gaza	-	26,000
Sri Lanka	-	22,035
Bangladesh	5,770	24,400
Ghana	4,250	-
Syria/Jordan	12,158	250
Nigeria	5,010	-
Tunisia	-	500
UK	7,407	10,615
Other	-	500
	<u>53,088</u>	<u>144,365</u>
Support cost	<u>2,102</u>	<u>3,493</u>
	<u>55,190</u>	<u>147,858</u>

The Charity makes grants to a number of different partner charities and individuals around the world after due consideration and careful assessment of a particular partner's charity and/or individual. The partner charities are used as an extension of Al-Imdaad Foundation to help further the objectives of the charity and carry out specific charitable programmes under our direction. All partner charities are subject to due diligence procedures and regular monitoring and reporting. Due to the inherent risks associated with working in some parts of the world, the names of the partner charities have not been disclosed.

Commitments

At the year end, the Trustees may have authorised certain grants which are subject to the recipient fulfilling certain conditions. The total amount authorised but not accrued as expenditure at 31 March 2021 was £nil (2020: £nil).

5 Expenditure on raising funds

	Unrestricted Fund £	Restricted Fund £	2021 Total £	2020 Total £
Expenditure on raising funds				
Advertising and leaflets	1,145	9,632	10,777	11,196
Wages and salaries	<u>4,293</u>	<u>36,189</u>	<u>40,482</u>	<u>27,439</u>
	<u>5,438</u>	<u>45,821</u>	<u>51,259</u>	<u>38,635</u>

6 Analysis of staff costs

	2021 £	2020 £
Wages and salaries	165,133	130,752
Social Security Costs	11,831	8,152
Defined contribution pension costs	<u>3,686</u>	<u>3,596</u>
	<u>180,650</u>	<u>142,500</u>

The average number of employees employed during the year was 9 (2020: 4). The total number of administrative staff at the year end was 9 (2020: 7) of which 7 (2020: 4) were full time employees and 2 (2020: 3) were part time employees. No employees received remunerations of more than £60,000 in the year. It should be noted that the charity uses volunteers who work to support the charity by providing a few hours a week when needed. The total employee benefits of the key management personnel of the charity were £40,649 (2020: £31,661).

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7 Net income for the year

	2021	2020
	£	£
This is stated after charging:		
Depreciation	15,121	15,635
Auditors remuneration:		
Audit Fees	2,000	2,000
Accountancy Services	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

8 Trustee remuneration

The Trustees neither received nor waived any emoluments during the year, in their roles as trustees.

Out of pocket expenses were reimbursed to a number of Trustees as follows:

	2021	2020
	£	£
Travel	267	14,366
	<u>267</u>	<u>14,366</u>

The Charity's regulations do not permit the payment of remuneration to trustees.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

9 Taxation

The company is a registered charity and no provision is considered necessary for taxation.

10 Tangible fixed assets

	Long Leasehold Land & Buildings	IT Equipment	Fixture & fittings £	Total £
Cost				
At 1 April 2020	330,731	68,860	11,517	411,108
Additions	-	5,220	4,257	9,477
At 31 March 2021	<u>330,731</u>	<u>74,080</u>	<u>15,774</u>	<u>420,585</u>
Depreciation and impairments				
At 1 April 2020	218,134	56,171	7,384	281,689
Charge for the year	6,615	7,073	1,433	15,121
At 31 March 2021	<u>224,749</u>	<u>63,244</u>	<u>8,817</u>	<u>296,810</u>
Carrying amount				
At 1 April 2020	112,597	12,689	4,133	129,419
At 31 March 2021	<u>105,982</u>	<u>10,836</u>	<u>6,957</u>	<u>123,775</u>

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11 Fixed Asset Investments

	Investment properties 2021 £
Cost or valuation	
At 1 April 2020	126,500
Revaluations	
At 31 March 2021	<u>126,500</u>
Carrying amount	
At 31 March 2020	<u>126,500</u>
At 31 March 2021	<u><u>126,500</u></u>

Included within fixed asset investments are investment properties held at fair value:	2021 £
Historical cost	126,500
Revaluations	<u>-</u>
Market value as at last valuation	<u><u>126,500</u></u>

The investment property relates to rental units at the Charity's head office and has been reclassified out of land and buildings from tangible fixed assets as at 1 April 2015 under the transition to FRS 102.

The investment property was valued on an open market basis on 24 March 2020 by an external firm of Chartered Surveyors and is deemed to reflect the fair value as the year end.

12 Debtors	2021 £	2020 £
Prepayments and accrued income	68,607	118,174
Gift Aid Income	<u>180,540</u>	<u>167,317</u>
	<u><u>249,147</u></u>	<u><u>285,491</u></u>

13 Creditors: amounts falling due within one year	2021 £	2020 £
Accruals and deferred income	<u>3,000</u>	<u>25,772</u>
	<u><u>3,000</u></u>	<u><u>25,772</u></u>

14 Creditors: amounts falling due after one year	2021 £	2020 £
Other loan- Al Imdaad Foundation South Africa	<u>172,305</u>	<u>176,984</u>
	<u><u>172,305</u></u>	<u><u>176,984</u></u>

The other loans are payable to Al-Imdaad Foundation South Africa. The loans are unsecured, interest free and there are no set repayment terms other than the loan is not repayable within one year of the balance sheet date.

15 Analysis of net assets between funds

	Unrestricted General Fund £	Restricted Fund £	Total Funds £
Tangible fixed assets	123,775	-	123,775
Investments	126,500	-	126,500
Current assets	669,995	189,977	859,972
Current liabilities	(3,000)	-	(3,000)
Long term liabilities	(172,305)	-	(172,305)
Net Assets at 31 March 2021	<u><u>744,965</u></u>	<u><u>189,977</u></u>	<u><u>934,942</u></u>

Al-Imdaad Foundation UK
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16 Statement of funds

	At 1st April 2020 £	Incomings £	Expenditure £	Profit on investments £	Transfer £	At 31st March 2021 £
<u>Unrestricted Funds</u>						
General Reserve	688,390	221,342	(5,438)	-	(159,329)	744,965
	688,390	221,342	(5,438)	-	(159,329)	744,965
<u>Restricted Funds</u>						
Albania	-	-	(16,690)	-	16,690	-
Bangladesh	16,625	64,394	(93,644)	-	12,625	-
Benin	-	-	(6,044)	-	6,044	-
Congo	-	57,914	(36,350)	-	-	21,564
Gambia	-	-	(5,000)	-	5,000	-
Ghana	-	50	(33,537)	-	33,487	-
Head Office	-	64	(18,783)	-	18,719	-
India	-	134,721	(198,321)	-	63,600	-
Indonesia	32,896	49,511	(67,708)	-	-	14,699
Kashmir	16,167	15,313	(44,213)	-	12,733	-
Kenya	-	150,249	(204,180)	-	53,931	-
Kosovo	-	-	(7,310)	-	7,310	-
Lebanon	-	13,377	(26,450)	-	13,073	-
Mozambique	7,800	70	(3,060)	-	-	4,810
Malawi	-	23,129	(57,432)	-	34,303	-
Myanmar	-	33,399	(40,822)	-	7,423	-
Nepal	-	8,768	(13,888)	-	5,120	-
Nigeria	-	-	(5,010)	-	5,010	-
Pakistan	-	25,510	(46,152)	-	20,642	-
Palestine/Gaza	-	145,178	(205,020)	-	59,842	-
Sierra Leone	-	-	(18,715)	-	18,715	-
Somalia/Africa	-	50	(3,501)	-	3,451	-
South Africa	1,198	803	(934)	-	-	1,067
Sri Lanka	-	105,776	(129,659)	-	23,883	-
Syria/Jordan	-	106,132	(126,625)	-	20,493	-
Tanzania	-	1,000	(6,000)	-	5,000	-
Turkey	-	-	(131)	-	131	-
UK	15,353	14,154	(58,100)	-	28,593	-
Yemen	15,925	279,979	(148,067)	-	-	147,837
Donations to the most needy	-	632,354	(300,744)	-	(331,610)	-
Support costs	-	-	(15,121)	-	15,121	-
Total Restricted Funds	105,964	1,861,895	(1,937,211)	-	159,329	189,977
Total Funds	794,354	2,083,237	(1,942,649)	-	-	934,942

All restricted funds are for specific humanitarian projects in particular areas of the world as chosen by the management committee.

Appropriate levels of support costs have been allocated to restricted. In order to maintain the 100% donation policy in respect of restricted donations a transfer has been made from unrestricted funds to cover these support costs.

17 Reconciliation of net movement in fund to net cash

	2021 £	2020 £
flow from operating activities		
Net income/expenditure for the reporting period as per the statement of financial activities	140,588	(73,901)
Add back depreciation charge	15,121	15,635
Decrease / (increase) in debtors	36,344	(72,659)
Increase / (decrease) in creditors	(27,451)	5,693
Net cash inflow from operating activities	164,602	(125,232)

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18 Related party transactions

Although, Al-Imdaad Foundation UK Limited is an independent UK charity, we are influenced by our international affiliates. Below are a summary of transactions undertaken during the year with our affiliates.

	Al-Imdaad South Africa		Al-Imdaad Australia	
	2021	2020	2021	2020
	£	£	£	£
Income — projects	49,600	391,521	-	-
Loan creditor	172,305	176,984	-	-

In addition to the above the charity has made emergency aid payments for various projects to the following related parties:

	2021	2020
	£	£
Al-Imdaad Foundation - Bangladesh	-	305,000
Al-Imdaad Foundation - Indonesia	67,707	503,602
Al-Imdaad Foundation - Jordan	93,350	333,748
Al-Imdaad Foundation - South Africa	504,158	301,402
Al-Imdaad Foundation - Kenya	224,264	366,313

For certain projects Al-Imdaad Foundation UK also works closely in partnership with Al-Imdaad Foundation South Africa and leverages their expertise and contacts to transfer funds from the UK to areas of the world which are difficult to reach such as Syria and Jordan.

Al-Imdaad Foundation UK also works with various local partners who are not affiliates to help deliver global projects, including in countries such as Turkey.

19 Ultimate controlling party

There is no ultimate controlling party.

20 Capital

The company is a company limited by guarantee not having a share capital. Every member of the company undertakes to contribute a sum not exceeding £1 if the company has insufficient assets to discharge its liabilities in the event of winding up.

Accordingly, the company has no share capital and no reconciliation of movements in shareholders' funds has been presented.

21 Presentation currency

The financial statements are presented in Sterling.

22 Legal form of entity and country of incorporation

Al-Imdaad Foundation UK is a charitable company limited by guarantee incorporated in England with registration number 07511498.

23 Principal place of business

The address of the company's principal place of business and registered office is: 185 Audley Range, Blackburn, BB1 1TH.

24 Financial instruments

The charity has the following financial instruments:

	2021	2020
	£	£
Financial liabilities measured at amortised cost		
- Long term creditors	172,305	176,984

Note 14