

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

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(A Company Limited by Guarantee)
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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.

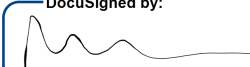
**Statement of Disclosure to Auditors**

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:

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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 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:

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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	333	2,932
	<u>20,076</u>	<u>152,455</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 Fund £	Restricted Fund £	2023 Total £	2022 Total £
Expenditure on raising funds				
Advertising and leaflets	2,890	36,872	39,762	20,315
Wages and salaries	2,646	33,757	36,403	27,423
	<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>