

Dabbagh Welfare Trust

Dabbagh Welfare Trust

Registered Charity

Financial statements for the year ended 31 March 2022

Charity number 1145780

Dabbagh Welfare Trust

Charity Number: 1145780

Principal Address: 54 Stirling Street
Oldham
OL9 6LU

Trustees: MR Ali Muhammed Anees
MR Shirajul Islam
MR Mohammed Nawaz
MR Muhammed Gulam Kibria
Mr Gulfam Hussain

Governing Document: Trust Deed

Bankers: HSBC Plc
Market Place
Hyde
Cheshire
SK14 2QW

Accountant and Independent Examiners: ATS Accountants
8 Rochdale Road
Royton, Oldham
Greater Manchester
OL2 6QJ

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Dabbagh Welfare Trust

Report of the Trustees for the year ended 31 Mar 2022

The Trustees of Dabbagh Welfare Trust are pleased to present their annual report and independently examined financial statements for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP 2005) and Accounting Standards Charities Act 2011.

The main objectives of the organisation are:

- The relief of poverty, sickness, distress or suffering of any persons who are in need, irrespective of
- their nationality race or ethnic origin.
- To advance education to Muslims and non-Muslims particularly but not by way of limitation
- Regarding teaching of Islam.
- The advancement of such other charitable object as the trustees may from time to time see fit.

Activities/Statement

Thanks be to Allah SWT for granting us all the ability and the means to support those less needy and facing difficulties across the globe. It has been a privilege to support individuals and communities across the world, especially those facing poverty and deprivation. The year has been a reminder of how much work still needs to be done and importantly how many communities across the globe are still in severe generational poverty. The year has been unprecedented in terms of the global pandemic, economic downturn and climate change disasters and their impact on the poorest and the most vulnerable. The pandemic has further highlighted the inequalities across the globe – and that considerable investment is required to close the gaps on social and economic inequalities.

A sincere thanks to all the volunteers and all those who have donated to the charity during the year - their support has enabled the charity to support incredible causes and individuals during the year. Thank you to all and may Allah SWT bless them all for all their hard work. Without our Volunteers we will not be able to respond to the unequivocal need across the globe.

We have highlighted below some of the substantial and lasting impact initiatives we have undertaken during the year. These have improved lives, saved lives, and removed people out of poverty. At the heart of this work is the continuing mission to increase “compassion to all of god's creation”.

Dabbagh Welfare Trust

New Muslim Community: Sindh Province, Pakistan.

Many new Muslims are abandoned by their communities. During a recent visit to the Sindh Province - the founder of Dabbagh Welfare Trust, Hazrat Shaykh Ahmad Dabbagh, visited a small village where two families took their Shahadah and willingly entered Islam. Dabbagh Welfare Trust has built new homes for them to start their new journey of life.



Rohingya Community

Supported the Rohingya communities with shelter, food and medicine supplies in collaboration with other NGO's on the ground. The support was a result of a massive fire that swept through Cox's Bazar. It destroyed over 10,000 shelters, food distribution centres, clean drinking water, and sanitation facilities. Over 50,000 people became refugees within the refugee camp. Over 900,000 Rohingya Muslims are refugees in Bangladesh.



Shelter Projects

Our Shelter Projects are intended to provide housing for widows and orphans who cannot otherwise sustain housing on their own. Often, the houses they live in are unfinished, leaving them unprotected from the elements with no doors and windows. Dabbagh Welfare Trust's Housing Programme is helping widows, orphans and poor families build houses across the globe.



Eye Camps

In most third world countries, most eye care facilities are based in major towns and cities, despite the fact that most of the population live in rural areas. In rural areas, there is a lack of health services, and they very rarely have the capacity, skills or equipment to diagnose or treat eye health issues. Consequently, people living in rural areas must travel long distances to access eye care services. Most people are unable to travel to get help – many simply can't afford the expense. Traditional women are particularly disadvantaged as they are not expected to travel alone. Many people living in poverty with vision problems never get the treatment they need, even when it's something as simple as receiving a pair of glasses. Our mission through our dedicated eye camps, is simply to give the gift of sight to hundreds of beneficiaries.



Dabbagh Welfare Trust

Pakistan Water Project

Our commitment to providing fresh water to the most needy and vulnerable continues with pace. We are committed to building water wells/pumps in the name of the 72 blessed martyrs of Karbala.

Ramadhan Food Packs & Qurbani

Provided Ramadhan food packs to the needy in Bangladesh, Pakistan, India, North Africa (including Tanzania). Each food Packs contains stable food such as Rice/flour, cooking oil, lentil, vegetable, sugar and salt etc.

Collective Marriage

This project has allowed the poorest to get married and each couple is given clothing for bride and groom, food, and bridal gift (bed bedding, chairs table cooking utensil etc). This initiative was delivered in Bangladesh and Pakistan.

Children & Education

It is important for us to recognise that through supporting children in these countries we are able to transform the quality of their present and future lives. We have distributed Eid clothing and toys and further provided school uniforms, textbooks and stationery to children in Pakistan and Bangladesh and Tanzania.

Medical & Health Care

The charity supported people with operations where without our assistance their diagnoses would be terminal. The Charity has further supported individuals so that they can have operations and contributed towards medical equipment. A highlight has been the eye camps we have financially supported and facilitated across Pakistan.



Looking towards 2022/23

Our focus will be on the continuing impact of the global epidemic on the most vulnerable. The impact of climate change on south Asian and north African countries will bring its own challenges. The displacement of people from civil wars will need to be responded to – the refugees need to be supported, both economically and emotionally. The downturn in global economic will bring its own challenges and we will need to work even harder to fundraise and support the most vulnerable across the globe. Our mission stays the same - “compassion to all of god's creation”.

On behalf of all Trustees
Mr Ali Muhammed Anees
Chair
January 2023

Independent examiner's report to the Trustees of Dabbagh Welfare Trust

I report on the Financial Statements of the Charity for the year ended 31 March 2022 which are set out on pages 6 to 13.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) or under Regulation 10 (1) (a) to (c) of The Charities Accounts (Scotland) Regulations 2006 (the 2006 Accounts Regulations) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of the Chartered Institute of Public Finance and Accountancy.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act);
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 44(1)(a) of the 2005 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the section 44(1)(b) of the 2005 Act; and
 - which are consistent with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Tanvir Alam BSc (Hons) CPFA

On behalf of ATS Accountants

Statement of Financial Activities

	Unrestricted funds	Restricted funds	Total funds	Prior year funds
	£	£	£	£
	2022	2022	2022	2021
Incoming resources				
Income and endowments from:				
Donations and legacies	-	-	-	-
Charitable activities (Note 3)	181,920	263,343	445,263	427,809
Other Trading Activities	-	-	-	-
Insurance Claim	-	-	-	-
Other	-	-	-	-
Total	181,920	263,343	445,263	427,809
Resources expended				
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities (Note 4)	32,944	349,737	382,681	253,798
Governance Costs (Note 5)	1,000	-	1,000	1,000
Other	3,975	-	3,975	1,907
Total	37,919	349,737	387,656	256,705
Net income/(expenditure) before investment gains/(losses)	144,001	-86,394	57,607	171,104
Net gains/(losses) on investments	-	-	-	-
Net income/(expenditure)	144,001	-86,394	57,607	171,104
Other recognised gains/(losses):				
Gains and losses on revaluation of fixed assets for the charity's own use				
Transfer between funds:	-86,394	86,394	-	-
Net movement in funds	57,607	-	57,607	171,104
Reconciliation of funds:				
Total funds brought forward	346,280	-	346,280	175,176
Total funds carried forward	403,887	-	403,887	346,280



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Balance Sheet

	Notes	Unrestricted funds £ 2022	Restricted funds £ 2022	Endowment funds £ 2022	Total this year £ 2022	Total last year £ 2021
Fixed assets						
Tangible assets	8	-	-	-	-	-
Total fixed assets		-	-	-	-	-
Current assets						
Cash at bank and in hand	12	404,887	-	-	404,887	347,280
Total current assets		404,887	-	-	404,887	347,280
Creditors: amounts falling due within one year	10	1,000	-	-	1,000	1,000
Net current assets/(liabilities)		403,887	-	-	403,887	346,280
Total assets less current liabilities		403,887	-	-	403,887	346,280
Creditors: amounts falling due after one year		-	-	-	-	-
Total net assets or liabilities		403,887	-	-	403,887	346,280
Funds of the Charity						
Unrestricted funds		403,887	-	-	403,887	346,280
Total funds		403,887	-	-	403,887	346,280

Signed by one or two trustees on behalf of all the trustees:

Signature	Print Name	Date of approval (DD/MM/YYYY)
	Ghulfam Hussain	26/01/2023 12:03:47 BST
	Anees Ali	25/01/2023 05:09:32 BST

Notes to the Accounts

Note 1 Basis of preparation

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014;
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and
- with the Charities Act 2011.

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

Note 2 Accounting policies

2.1 INCOME

Recognition of income These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Grants and donations Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Tax reclaims on donations and gifts Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Donated goods Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

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Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Donated services and facilities Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

Support costs The charity has incurred expenditure on support costs.

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

2.2 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

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Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.3 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least
They are valued at cost

Debtors The depreciation rates and methods used are disclosed in note 9.2.
Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

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Note 3 Analysis of income

Analysis	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £
Unrestricted:				
Income from charitable activities	181,920	-	-	181,920
Total Unrestricted income	181,920	-	-	181,920
Restricted:				
Disaster Relief	-	56,387	-	56,387
Food Aid	-	66,688	-	66,688
Qurbani	-	44,008	-	44,008
Water	-	11,852	-	11,852
Welfare and Education	-	21,773	-	21,773
Zakat	-	62,636	-	62,636
Total Restricted income	-	263,344	-	263,344

Note 4 Analysis of expenditure

Analysis	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £
Unrestricted:				
Expenditure on charitable activities	32,944	-	-	32,944
Total Unrestricted	32,944	-	-	32,944
Restricted:				
Disaster Relief	-	19,948	-	19,948
Food Aid	-	144,225	-	144,225
Qurbani	-	57,595	-	57,595
Water	-	45,650	-	45,650
Welfare and Education	-	82,320	-	82,320
Zakat	-	-	-	-
Total Restricted	-	349,738	-	349,738

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Note 5 Support costs

Support cost	Raising funds	Expenditure incurred in running the charity	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance costs	-	1,000	-	-	1,000	Direct
Administrative expenses	-	3,975	-	-	3,975	Direct
Total	-	4,975	-	-	4,975	

Note 6 Details of certain items of expenditure

Fees for examination of the accounts

	This year (£)	Last year (£)
Independent examiner's fees	200	200
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	800	800

Note 7 Paid employees

7.1 Staff Costs

	This year £	Last year £
Salaries and wages	-	-
Social security costs	-	-
Pension costs (defined contribution scheme)	-	-
Total staff costs	-	-

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

7.2 Average head count in the year

		This year Number	Last year Number
The parts of the charity in which the employees work	Fundraising	-	-
	Charitable Activities	-	-
	Governance	-	-
	Total	-	-

Note 8 Tangible fixed assets

The charity does not have any tangible fixed assets.

Note 9 Debtors and prepayments

The Charity does not have any debtors or prepayments balances as at year end.

Note 10 Creditors and accruals

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade creditors	1,000	1,000	-	-
Total	1,000	1,000	-	-

Note 11 Analysis of Charitable Funds

	Balance at 1 April 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds	346,280	181,920	-37,919	-86,394	403,887
Restricted funds	-	263,343	-349,737	86,394	-
Total	346,280	445,263	-387,656	-	403,887

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Note 12 Cash at bank and in hand

	This year £	Last year £
Cash at bank and on hand	404,887	347,280
Total	404,887	347,280

Note 13 Transactions with trustees and related parties

13.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

13.2 Trustees' expenses

The charity paid trustees no expenses for fulfilling their duties.