

The Charity Registration Number is :- 1147907

Ihsan Global Relief
Report and Accounts
30 June 2021

Ihsan Global Relief

Report and accounts for the year ended 30 June 2021

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Ihsan Global Relief

Trustees' Annual Report for the year ended 30 June 2021

The Trustees present their Report and Accounts for the year ended 30 June 2021.

Reference and administrative details

The charity name.

The legal name of the charity is:- Ihsan Global Relief.

The charity is also known by its operating name, N/A.

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1147907.

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The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as an unincorporated charity, established by Trust Deed. The governing document of the charity is the Trust Deed establishing the charity.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

The trustees are all individuals.

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Trustees' Annual Report for the year ended 30 June 2021

The principal operating address, telephone number, email and web addresses of the charity are:-

142A Marlborough Road

Slough, England

United Kingdom, SL3 7JY

Telephone UK (+44) 03003655786

Email Address info@ihsanglobalrelief.com Web address www.ihsanglobalrelief.com

The Trustees in office on the date the report was approved were:-

M.F. Aleem

N.A. Raza

K. Shah

The following persons served as Trustees during the year ended 30 June 2021 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
<i>M. Ahmad</i>	<i>01/09/2016</i>	<i>07/11/2020</i>

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The purpose of the charity as set out in its governing document is as follows:

1. The relief of poverty and sickness anywhere in the world and in particular those affected by natural causes, wars, conflicts; foreign and domestic by the provision of financial or other assistance including medicines, hospitals, shelter, food, clothing, sanitation and clean drinking water.
2. Advancing the education of those in need and orphans anywhere in the world by the provision of training centres, workshops and education centres.
3. The relief of poverty, sickness and distress in world.

The main activities undertaken in relation to those purposes during the year.

The main activities undertaken in relation to those purposes is achieved through close relationships with a number of overseas aid relief charities whose primary purposes are to alleviate the distress and poverty of families in disturbed areas. The charity monitors the use of such funds by obtaining regular reports from the charities to whom grants are made.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

The main activities undertaken to further the charity's purposes for the public benefit and include confirmation that the trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement when reviewing the aims and objectives of the charity and when planning future activities. In order to achieve the objectives including public benefit requirements, the charity has continued work on providing counselling, advice, education and local community activities.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

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Trustees' Annual Report for the year ended 30 June 2021

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

Ramadan 2021

As a result of Covid, fundraising during Ramadan was mainly relied on by word of mouth and online. The target set for Ramadan was achieved. This meant we were able to feed thousands of people in Gambia by distributing food parcels to the very impoverished. People in the outlying areas of Gambia are in great need so we were able to deliver food to them. The need was greatest towards the end of Ramadan, and we were able to execute this very successfully.

Qurbani 2021

The Qurbani campaign was revived this year and we were able to sacrifice animals in Pakistan and Gambia. Approximately 3000 people benefited from this campaign. We hope to continue to grow this campaign for future years as it is one of the key fundraising initiatives that we will have every year.

Education in the UK

The last few years has meant that people are dependent more and more on virtual teaching programs. We have partnered with organisations which will deliver mentoring and counselling which is essential during these times of the pandemic. We are in discussions with several organisations and will look at expanding our services to people in need in the UK.

Gambia

The Mosque project was finally completed in April 2020. Due to travel restrictions the official opening has been severely delayed. We expect this to take place during 2022. However, the Mosque is open to the public and functioning very well mainly by the generous donations of the local people.

Establishment of a Centre

Due to the current economic situation, it has been decided by the Trustees not to pursue establishing a centre for the next 3 years. This decision will be kept under review.

The main achievements and performance of the charity during the year.

The Lockdown in Ramadan meant that we relied on word of mouth and online for donations. We raised much less funds compared last year. Despite the shortfall in funds we were still able to feed hundreds of people in Gambia by distributing food parcels to the very impoverished. People in the outlying areas of Gambia are in great need so we were able to deliver food to them.

The seasonal campaign was executed in Sri Lanka as we managed to raise funds for at least 7 cows to be slaughtered. The focus was only Sri Lanka this year, which meant that people were limited for choice. Price fluctuations in Qurbani prices is making this project much more difficult to implement. This is a project which we will review for next year.

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Trustees' Annual Report for the year ended 30 June 2021

Fundraising activities during the year.

The results for the year under review are as shown in the attached Financial Statements. This year has seen a significant fall in our income mainly due to Covid. The uncertainty with the pandemic has meant that we were unable to carry out any grassroots fundraising activities for the past 12 months.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The main activities undertaken in relation to those purposes is achieved through close relationships with a number of overseas aid relief charities whose primary purposes are to alleviate the distress and poverty of families in disturbed areas. The charity monitors the use of such funds by obtaining regular reports from the charities to whom grants are made.

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Trustees' Annual Report for the year ended 30 June 2021

The degree to which the achievements and performance during the year have benefited wider society.

The main activities undertaken to further the charity's purposes for the public benefit and include confirmation that the trustees have given due consideration to the Charity Commission's guidance on the public benefit requirement when reviewing the aims and objectives of the charity and when planning future activities. In order to achieve the objectives including public benefit requirements, the charity has continued work on providing counselling, advice, education and local community activities.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

Additional trustees may be appointed at the discretion of the trustees in accordance with the trust deed.

Potential trustees will be asked to attend trustee meetings as observers and given more details of the charity's aims and objectives. If all trustees agree, the new candidate will be proposed as a new trustee at the subsequent trustees meeting. This process allows due consideration of a person's eligibility, personal competence, specialist knowledge and skills.

The charity has a policy in place for the induction and training of trustees, should any new trustees be appointed.

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Trustees' Annual Report for the year ended 30 June 2021

Financial review

The charity's financial position at the end of the year ended 30 June 2021

The financial position of the charity at 30 June 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2021 £	2020 £
Net income	(309,900)	49,336
Unrestricted Revenue Funds available for the general purposes of the charity	28,471	342,714
Restricted Revenue Funds	14,688	10,345
Total Funds	43,159	353,059

Financial review of the position at the reporting date, 30 June 2021 .

The charity continues to implement its 100% donations policy where all donations are executed according to the donors wish without any admin costs being deducted. This policy is working extremely well. Most of the funds raised this year are unrestricted. We will continue to strive to raise more funds for Admin/General as it will mean the funds will be unrestricted and the Trustees can use them to develop the infrastructure of the charity. Currently all expenses are met through the admin fund.

Policies on reserves.

Donations received for specific projects are posted to the restricted funds and the charity applies the resources in accordance with the rules relating to that specific fund. We have enough reserves currently to meet the costs of the charity for 6 months.

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Trustees' Annual Report for the year ended 30 June 2021

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

The investment IGR had, has been donated to Africa. The Trustees felt that with the uncertain economic situation it was better that the fund is transferred, and proceeds can be executed rather than sitting in reserves. Within the next 12 months the charity will focus on regular and ongoing donations.

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Trustees' Annual Report for the year ended 30 June 2021

Plans For the Future

Summary of plans for the future and the trustees' perspective of the future direction of the charity.

It is vital to continue raising funds for long-term development projects, as only then will we be able to make a lasting change in the lives of people who have been made destitute due to natural disasters or conflicts. The charity will focus on raising awareness by working with grass roots. We have noticed that it has become more difficult to raise funds in a worsening economic climate. Nevertheless, the charity is reviewing its fundraising strategies to meet future challenges.

Details of The Independent Examiner

Adam Badi

Member of Chartered Institute of Management Accountants

First Floor

23-27 Maidenhead Street

Hertford

Hertfordshire

SG14 1DW

Ihsan Global Relief

Trustees' Annual Report for the year ended 30 June 2021

Statement of Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), .

In particular, charity law requires the Trustees, if they prepare accounts on an accruals basis, to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Trustees are required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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 also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 31 March 2022.



K. Shah
Trustee

Ihsan Global Relief

Report of the Independent Examiner to the Trustees of the charity on the accounts for the year ended 30 June 2021

I report to the Trustees on my examination of the financial statements of the charity on pages 13 to 27 for the year ended 30 June 2021 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) adapted to meet the needs of unincorporated organisations, as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 17.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 10, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charity and of the accounting systems employed by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

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Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view, which is not a matter considered as part of an independent examination;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Signed:-



Adam Badi - Independent Examiner

Chartered Institute of Management Accountants

First Floor
23-27 Maidenhead Street
Hertford
Hertfordshire
SG14 1DW

This report was signed on 31 March 2022

Ihsan Global Relief - Statement of Financial Activities for the year ended 30 June 2021

Statement of Financial Activities for the year ended 30 June 2021

	SORP Ref	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Income & Endowments from:					
Donations & Legacies	A1	37,108	49,563	86,671	57,992
Investments	A4	6	-	6	314
Total income	A	37,114	49,563	86,677	58,306
Expenditure on:					
Raising funds	B1	5,731	-	5,731	-
Charitable activities	B2	291,711	45,220	336,931	59,018
Total expenditure	B	297,442	45,220	342,662	59,018
Net (loss)/gains on investments	B4	(53,915)	-	(53,915)	50,048
Net income for the year		(314,243)	4,343	(309,900)	49,336
Net income after transfers	A-B-C	(314,243)	4,343	(309,900)	49,336
Net movement in funds		(314,243)	4,343	(309,900)	49,336
Reconciliation of funds:-	E				
Total funds brought forward		342,714	10,345	353,059	303,723
Total funds carried forward		28,471	14,688	43,159	353,059

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 17 to 27 form an integral part of these accounts.

Ihsan Global Relief - Balance Sheet as at 30 June 2021

	SORP		2021	2020
	Note	Ref	£	£
Fixed assets	A			
Tangible assets	9	A2	1,012	1,350
Investments held as fixed assets		A4	-	-
Total fixed assets			<u>1,012</u>	<u>1,350</u>
Current assets	B			
Cash at bank and in hand		B4	42,147	36,349
Net current assets			42,147	351,709
The total net assets of the charity			<u>43,159</u>	<u>353,059</u>
The total net assets of the charity are funded by the funds of the charity, as follows:-				
Restricted funds				
Restricted Revenue Funds	12	D2	14,688	10,345
			14,688	10,345
Unrestricted Funds				
Unrestricted Revenue Funds	12	D3	28,471	342,714
			28,471	342,714
Total charity funds			<u>43,159</u>	<u>353,059</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The Trustees acknowledge their responsibilities for complying with the requirements of charity legislation with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 12.

The Trustees are satisfied that, although the charity is not registered under the Companies Acts, if it were so registered, it would be eligible to prepare accounts in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



K. Shah

Trustee

Approved by the board of trustees on 31 March 2022

The notes attached on pages 17 to 27 form an integral part of these accounts.

Ihsan Global Relief

Cash Flow Statement for the year ended 30 June 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash provided by operating activities as shown below	A <u>5,792</u>	<u>49,471</u>
Cash flows from investing activities		
Interest received	6	-
Other investment income, including rents from investments	-	314
Purchase of property, plant and equipment	-	(1,149)
Purchase of investments	-	-
Net cash provided by investing activities	B <u>6</u>	<u>(835)</u>
Cash flows from financing activities		
Net cash provided by financing activities	C <u>-</u>	<u>-</u>
Overall cash provided by all activities	A+B+C <u>5,798</u>	<u>48,636</u>
Cash movements		
Change in cash and cash equivalents from activities in the year ended 30 June 2021	5,798	48,636
Cash and cash equivalents at 1 July 2020	36,349	-
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash at bank and in hand less overdrafts at 30 June	<u>42,147</u>	<u>48,636</u>

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Cash Flow Statement for the year ended 30 June 2021

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Cash Flow Statement for the year ended 30 June 2021 - Continued

Reconciliation of net income to net cash flow from operating activities

Net income as shown in the Statement of Financial Activities	(309,900)	49,336
Adjustments for :-		
Depreciation charges	338	449
Write downs of investments	-	-
Net unrealised losses on investment assets	-	-
Dividends, interest and rents from investments	(6)	(314)
Net cash provided by operating activities	A 5,792	49,471

Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash in hand at for the year ended 30 June 2021	42,147	36,349
Notice deposits - (less than 3 months)	-	-
Total cash and cash equivalents	42,147	36,349

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Notes to the Accounts for the year ended 30 June 2021

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Going Concern

Under 3.38 and to comply with 3.14, if there are no uncertainties about going concern this MUST be stated. Under 3.39, if there are uncertainties details must be given. Enter text here to comply

Suggested normal text (which may require modification to meet the circumstances):-

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have obtained forecasts and, after reviewing the financial forecasts for future periods, the Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

- the judgements, apart from those involving estimations, that management has made in the process of applying the entity's accounting policies that have the most significant effect on the amounts recognised in the accounts;
- the key assumptions concerning the future, and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period; and
- in respect of those assets and liabilities where there is a significant risk of material adjustment within the next reporting period, the notes must include details of their nature and their carrying amount as at the end of the reporting period.

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Notes to the Accounts for the year ended 30 June 2021

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

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Notes to the Accounts for the year ended 30 June 2021

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Plant and machinery	25 % Reducing balance
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Current asset investments

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

There are no significant implications of such matters.

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Notes to the Accounts for the year ended 30 June 2021

5 Net surplus before tax in the financial year

2021	2020
£	£

The net surplus before tax in the financial year is stated after charging:-

Depreciation of owned fixed assets	338	449
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6 Investment gains

Total realised gains/(losses)	(53,915)	-	(53,915)	50,048
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All the gains and losses in the prior year was unrestricted.

7 Staff costs and emoluments

Salary costs	2021	2020
	£	£
Gross Salaries excluding trustees and key management personnel	33,024	40,393
Employer's National Insurance for all staff	1,255	3,602
Total salaries, wages and related costs	34,279	43,995

The estimated full time equivalent number of all staff employed in the year was	1	1
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The estimated full time equivalent number of all staff employed as above	1	1
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Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

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Notes to the Accounts for the year ended 30 June 2021

9 Tangible fixed assets

<i>Current Year</i>	Plant & Machinery		Total
	£	£	£
Cost			
At 1 July 2020	-	3,367	3,367
At 30 June 2021	-	3,367	3,367
Depreciation			
At 1 July 2020	-	2,017	2,017
Charge for the year	-	338	338
At 30 June 2021	-	2,355	2,355
Net book value			
At 30 June 2021	-	1,012	1,012
At 30 June 2020	-	1,350	1,350

10 Income and Expenditure account summary

	2021	2020
	£	£
At 1 July 2020	353,059	303,723
Surplus after tax for the year	(309,900)	49,336
At 30 June 2021	43,159	353,059

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Notes to the Accounts for the year ended 30 June 2021

11 Particulars of how particular funds are represented by assets and liabilities

At 30 June 2021	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,012	-	1,012
Current Assets	27,459	14,688	42,147
	28,471	14,688	43,159
At 1 July 2020	Unrestricted funds £	Restricted funds £	Total Funds £
Tangible Fixed Assets	1,350	-	1,350
Current Assets	341,364	10,345	351,709
	342,714	10,345	353,059

12 Change in total funds over the year as shown in Note 11 , analysed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 13 £	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	342,714	(314,243)	-	28,471
Total unrestricted and designated funds	342,714	(314,243)	-	28,471
Restricted funds:-				
Zakat Reserve	9,329	(8,065)	-	1,264
Sadaqa Reserve	995	5,876	-	6,871
Prison Reserve	21	-	-	21
Education Fund Reserve	-	6,532	-	6,532
Total restricted funds	10,345	4,343	-	14,688
Total charity funds	353,059	(309,900)	-	43,159

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Notes to the Accounts for the year ended 30 June 2021

13 Analysis of movements in funds over the year as shown in Note 12

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	37,114	(297,442)	(53,915)	(314,243)
<i>Restricted funds:-</i>				
Zakat Reserve	28,055	(36,120)	-	(8,065)
Sadaqa Reserve	6,496	(620)	-	5,876
Qurbani Reserve	2,860	(2,860)	-	-
Education Fund Reserve	11,132	(4,600)	-	6,532
Fidya Reserve	1,020	(1,020)	-	-
	86,677	(342,662)	(53,915)	(309,900)

14 The purposes for which the funds

Unrestricted and designated funds:-

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Notes to the Accounts for the year ended 30 June 2021

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
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Restricted funds:-

Ristricted Revenue Funds

Zakat Reserve

Sadaqa Reserve

Prison Reserve

Qurbani Reserve

Education Fund Reserve

Fidya Reserve

15 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity has unlimited joint and several liability for the debts of the charity.

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Detailed analysis of income and expenditure for the year ended 30 June 2021 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

16 Donations, Grants and Legacies

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts from individuals				
Small donations individually less than £1000	5,568	49,563	55,131	57,992
Total donations and gifts from individuals	5,568	49,563	55,131	57,992

All the donations and gifts in the prior year were unrestricted.

Donations and gifts from individuals (Include HMRC refunds on gift aided donations) - Prior Year analysis

	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
	2020	2020	2020
	£	£	£
Prior year	41,164	16,828	57,992

	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2021	2021	2021	2020
	£	£	£	£
Revenue grants from government and public bodies				
HMRC CJRS	31,540	-	31,540	-
Total public sector revenue grants	31,540	-	31,540	-
Total Donations, Grants and Legacies				
Total Donations, Grants and Legacies A1	37,108	49,563	86,671	57,992

Ihsan Global Relief

Detailed analysis of income and expenditure for the year ended 30 June 2021 as required by the SORP 2015

<i>Prior year</i>		Unrestricted Funds 2020 £	Restricted Funds 2020 £	Prior Year Total Funds 2020 £	
Total Donations, Grants and Legacies	A1	41,164	16,828	57,992	
17 Investment income					
		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Bank Interest Receivable		6	-	6	-
Other Investment Income		-	-	-	314
Total investment income	A4	6	-	6	314

18 Expenditure on charitable activities- Grant funding of activities

<i>Current Year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Grants made to organisations		255,715	45,220	300,935	10,350
Total grantmaking costs	B2c	255,715	45,220	300,935	10,350

Breakdown of Grants made to organisations

<i>Current Year</i>		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £
Africa Amanah Foundation		255,715	40,000	295,715
Dar al Inayah		-	4,600	4,600
Gambia Funds		-	620	620
		255,715	45,220	300,935

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Grants made to organisations		-	10,350	10,350
Total grantmaking costs	B2c	-	10,350	10,350

All the expenditure in the prior year was unrestricted.

Breakdown of Grants made to organisations

<i>Prior Year</i>		Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Gambia Food Distribution		-	10,000	10,000
Gambia Zakatul Fitr		-	350	350
		-	10,350	10,350

Ihsan Global Relief

Detailed analysis of income and expenditure for the year ended 30 June 2021 as required by the SORP 2015

19 Support costs for charitable activities

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
Current Year	2021	2021	2021	2020
	£	£	£	£
Employee costs not included in direct costs				
Salaries - Administrative staff	33,024	-	33,024	40,393
Employers' NI - Administrative staff	1,255	-	1,255	3,602
Training and welfare - staff	1,330	-	1,330	1,330
Travel and subsistence - staff	-	-	-	1,535
Administrative overheads				
Telephone, fax and internet	-	-	-	859
Software licences and expenses	-	-	-	500
Financial costs				
Bank charges	49	-	49	-
Depreciation & Amortisation in total for	338	-	338	449
Support costs before reallocation	35,996	-	35,996	48,668
Total support costs - Current Year	35,996	-	35,996	48,668

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

20 Total Charitable expenditure

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
Current Year		2021	2021	2021	2020
		£	£	£	£
Total grantmaking costs	B2c	255,715	45,220	300,935	10,350
Total support costs	B2d	35,996	-	35,996	48,668
Total charitable expenditure	B2	291,711	45,220	336,931	59,018
Prior Year		Prior Year	Prior Year	Prior Year	
		Unrestricted	Restricted	Total Funds	
		Funds	Funds		
		2020	2020	2020	
		£	£	£	
Total grantmaking costs	B2c	-	10,350	10,350	
Total support costs	B2d	48,668	-	48,668	
Total charitable expenditure	B2	48,668	10,350	59,018	

21 Expenditure on raising funds and costs of investment management

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
Current Year		2021	2021	2021	2020
		£	£	£	£
Investment management costs		5,731	-	5,731	-
Total fundraising costs	B1	5,731	-	5,731	-