

Company registration number: 08098329

Charity registration number: 1152230

Care and Relief Foundation

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Care and Relief Foundation

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Care and Relief Foundation

Reference and Administrative Details

Trustees	Qari Tariq Mahmood M Ahmed Syed Muhammad Zafar Ullah Shah
Principal Office	109 Woodfield Road Balsall Heath Birmingham West Midlands B12 8TE
Registered Office	109 Woodfield Road Balsall Heath Birmingham West Midlands B12 8TE
Company Registration Number	08098329
Charity Registration Number	1152230
Independent Examiner	Nasir Rafiq Dua Governance 121-135 Bradford Street Bradford Court Birmingham B12 0NS

Care and Relief Foundation

Trustees and Directors' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The charity's principal activity is the prevention and relief of poverty and sickness anywhere in the world and in particular amongst those affected by natural disasters, wars, conflicts, financial hardship and to advance education through the provision and support to organise mainstream and supplementary education with particular regard to orphans, refugees, disabled and displaced people.

The charity has the following aims:

- a) The prevention and relief of poverty and sickness anywhere in the world by the provision of monetary or other assistance, including medicines, hospitals, shelter and food.
- b) To advance education through the provision and support to organise mainstream and supplementary education and facilitating basic literacy and skills development, with the overall aim to improve quality of life, enhance life skills, improve livelihood opportunities with particular regard to orphans, refugees, disabled and displaced people.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Care and Relief Foundation

Trustees and Directors' Report

Achievements and performance

Water for all

Care and Relief Foundation teams have put great effort to help the poor people of Thar and South Punjab, Pakistan. The drought hit area had already little or no water resources where CRF dug wells, provided food to the poor and provided the local people with income sources.

Following are the water for all program activities that took place in different villages:

- 10 hand pumps benefiting more than 1500 beneficiaries
- 6 Solar Water wells dug benefiting around 10000 beneficiaries

Food for the poor (Family Food Parcels)

Food for All has been projected as an activity, with intentions of providing the poverty-stricken inhabitants of less developed areas and countryside regions, with necessary means, so as that, regional poverty can be revoked by strengthened individual economy, and by stabilizing the income generating abilities of individuals, families & communities.

The following activities took place during the year:

- 80 food parcels benefiting around 500 individuals (Pakistan)
- 2 Iftars benefiting around 500 individuals (Pakistan)

Health Project (Medical Equipment & Medical Treatment)

- 30 Individual Medical cases treated (Pakistan) benefitting 30 individuals
- The above 30 individual families also got sponsor for one year Food Supplies.

Medical Treatments on individual basis

Our Medical Health project has been specifically established to provide medical treatment for those individuals that are suffering with either major or minor disabilities which can be treated in providing private medical treatment. We aim to do this by providing sponsorship of minor or major surgery. In some cases, we have helped individual patients with severe burns by providing private plastic surgery treatment. In cases where patients require prosthetic leg/arm we ensure our team regularly monitors the patient through the follow up and continue to support them by providing new leg/arm according to their body growth where this is applicable. Our medical project aims to promote livelihood and change lives by providing a way out to either some or whole disability which maybe causing day to day challenge for the individual poor person(s). Also, we have given electric wheelchair to some patients who are permanently disabled. Yearly food supplies that we set out for these individual Families has been given on monthly basis which help them not to be afraid for their basic needs and we ensure that these supplies should be sufficient for the families for a whole month.

Pakistani Orphan Children Sponsorship

Care & Relief Foundation has continued sponsorship of the education, food, clothing, for almost 50 Pakistani Orphans in different areas of country. The children are accommodated into an approved private school and we contribute to their tuition fees and other costs such as uniforms, books and food.

Community and Educational Centres

Care & Relief Foundation has established 1 Community and Educational Centres. Our goal is to provide basic education to the people of local villages/community which will help us increase literacy rate. In addition, these community centres are also used by local community for their cultural and religious festivals. Our 2020/2021 constructed community and education centre comes with fully installed solar powered electricity, which operate fans, sound, and lighting. The external sanitation facilities come with solar powered pump to output at least 10 tonnes of water per day.

Financial review

During the period, the charity raised £374k (2020: £481k) after spending £366k (2020: £491k), the reserves charity carry forward stood at £29k (2020: £21k).

The main areas of project income and spend were as follows:

Medical: Income £150k, Spend £233k

Community Establishment & Rehabilitation: Income £41k, Spend £40k

Water and Sanitation Programme: Income £10k, Spend £21k

Food & Social Programmes: Income £13k, Spend £17k

Care and Relief Foundation

Trustees and Directors' Report

Policy on reserves

The charity's restricted reserves stood at £7k (2020: £10k) and unrestricted reserves at £22k (2020: £11k). The Trustees consider the level of year end reserves to be sufficient in meeting the further needs of the charity.

Plans for future periods

Aims and key objectives for future periods

Care & Relief foundation is planning on the following for 2021-2022

Community and Rehabilitation Centres:

We intend to construct around 5 more community and rehabilitation centres where we also provide basic education. This is current need of the community as their children get basic education and are taught basic skills so that they can start their own businesses or get job to support their families.

Individual Patients:

Care and Relief Foundation also plans to provide for the treatment of individuals who are suffering from injuries or disability which can be successfully treated upon, but they are unable to do it due to lack of or no funds.

Medical Camps:

Medical camps to be setup in Thar Sindh Pakistan to assist patients who are unable to attend hospital or unable to pay for hospital treatment. The medical camp will have specialist DRS.

Solar Submersible Pumps:

We intend to move with time to help reduce the carbon foot prints by moving most of our water projects through solar systems so that we can maintain durability and long-lasting help, as well as utilising the sun to empower local villages (Pakistan)

Water and Food:

We intend to provide clean water and food in more than 40 villages. This will include monthly food pack which will be sufficient for one family for one month and water either through solar wells or hand pumps.

Structure, governance and management

Nature of governing document

Care and Relief Foundation (CRF) is a charitable company governed by its Memorandum and Articles incorporated 21 May 2012. The charitable company registered with the Charity Commission on the 31 May 2013.

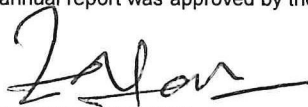
Recruitment and appointment of trustees

The Trustees are recruited and appointed in accordance with its memorandum and articles. Current Trustees are appointed for life.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 20/12/2021 and signed on its behalf by:


.....
Syed Muhammad Zafar Ullah Shah
Trustee

Care and Relief Foundation

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Care and Relief Foundation for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 20/12/2021 and signed on its behalf by:



.....
Syed Muhammad Zafar Ullah Shah
Trustee

Care and Relief Foundation

Independent Examiner's Report to the trustees of Care and Relief Foundation

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of Care and Relief Foundation (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Care and Relief Foundation are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent examiner's statement

Since Care and Relief Foundation's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Care and Relief Foundation as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.


.....
Nasir Rafiq
ICAEW

Dua Governance
121-135 Bradford Street
Bradford Court
Birmingham
B12 0NS

Date: 20.12.21

Care and Relief Foundation

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	132,539	217,637	350,176
Other income	4	23,875	-	23,875
Total income		156,414	217,637	374,051
Expenditure on:				
Raising funds	5	(7,288)	(174,325)	(181,613)
Charitable activities	6	(22,617)	(162,441)	(185,058)
Total expenditure		(29,905)	(336,766)	(366,671)
Net income/(expenditure)		126,509	(119,129)	7,380
Transfers between funds		(115,647)	115,647	-
Net movement in funds		10,862	(3,482)	7,380
Reconciliation of funds				
Total funds brought forward		10,775	10,202	20,977
Total funds carried forward	21	21,637	6,720	28,357
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	129,019	350,913	479,932
Other income	4	1,391	-	1,391
Total income		130,410	350,913	481,323
Expenditure on:				
Raising funds	5	(8,083)	(209,547)	(217,630)
Charitable activities	6	(27,329)	(245,574)	(272,903)
Total expenditure		(35,412)	(455,121)	(490,533)
Net income/(expenditure)		94,998	(104,208)	(9,210)
Transfers between funds		(107,555)	107,555	-
Net movement in funds		(12,557)	3,347	(9,210)
Reconciliation of funds				
Total funds brought forward		23,332	6,855	30,187
Total funds carried forward	21	10,775	10,202	20,977

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 21.

Care and Relief Foundation

(Registration number: 08098329)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	17,537	20,625
Current assets			
Debtors	15	17,506	61,219
Cash at bank and in hand	16	11,708	3,743
		29,214	64,962
Creditors: Amounts falling due within one year	17	(10,247)	(53,268)
Net current assets		18,967	11,694
Total assets less current liabilities		36,504	32,319
Creditors: Amounts falling due after more than one year	18	(8,147)	(11,342)
Net assets		28,357	20,977
Funds of the charity:			
Restricted income funds			
Restricted funds		6,720	10,202
Unrestricted income funds			
Unrestricted funds		21,637	10,775
Total funds	21	28,357	20,977


For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 7 to 17 were approved by the trustees, and authorised for issue on 20/12/2021 and signed on their behalf by:


Syed Muhammad Zafar Ullah Shah
Trustee

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by share capital, incorporated in .

The principal place of business is:

109 Woodfield Road

Balsall Heath

Birmingham

West Midlands

B12 8TE

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Care and Relief Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company 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 to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Office Equipment: 5 years

Motor Vehicles: 5 years

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	115,033	217,637	332,670	456,104
Gift aid reclaimed	17,506	-	17,506	23,828
	<u>132,539</u>	<u>217,637</u>	<u>350,176</u>	<u>479,932</u>

4 Other income

	Unrestricted funds			
	General £		Total 2021 £	Total 2020 £
HMRC JRS Grant	<u>23,875</u>		<u>23,875</u>	<u>1,391</u>

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Direct costs £	Allocated support costs £	Total 2021 £	Total 2020 £
Costs of generating donations and legacies	<u>174,325</u>	<u>7,288</u>	<u>181,613</u>	<u>217,630</u>

6 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Total 2021 £	Total 2020 £
International Relief	22,618	-	22,618	26,519
Food	1,584	6,000	7,584	13,838
Medical	7,591	99,000	106,591	137,812
Orphans	4,898	18,000	22,898	33,234
Water	2,994	11,000	13,994	26,430
Community Establishment	2,374	9,000	11,374	34,260
	<u>42,059</u>	<u>143,000</u>	<u>185,059</u>	<u>272,093</u>

In addition to the expenditure analysed above, there are also governance costs of £3,780 (2020 - £3,150) which relate directly to charitable activities. See note 7 for further details.

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	3,780	3,780	3,150
	<u>3,780</u>	<u>3,780</u>	<u>3,150</u>

8 Grant-making

Below are details of material grants made to institutions by the

Name of institution	2021 £	2020 £
Islamic Help	125,000	179,500
Hazrat Sultan Bahu Trust	18,000	18,000
Zia Ul Khair Foundation	-	1,000
Hounslow Jamia Masjid & Cultural Centre	-	750
Beykapi Education and Cultural Association	-	660
	<u>143,000</u>	<u>199,910</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	4,385	5,156
Finance charges payable	<u>1,288</u>	<u>2,083</u>

10 Trustees remuneration and expenses

No trustees have received any reimbursed expenses from the charity during the year.

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	27,951	33,469
Social security costs	2,671	3,403
Pension costs	267	331
	<u>30,889</u>	<u>37,203</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employees	<u>2</u>	<u>3</u>

No employee received emoluments of more than £60,000 during the year.

12 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>3,780</u>	<u>3,150</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

14 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2020	9,013	20,195	29,208
Additions	<u>1,297</u>	<u>-</u>	<u>1,297</u>
At 31 March 2021	<u>10,310</u>	<u>20,195</u>	<u>30,505</u>
Depreciation			
At 1 April 2020	3,312	5,271	8,583
Charge for the year	<u>1,400</u>	<u>2,985</u>	<u>4,385</u>
At 31 March 2021	<u>4,712</u>	<u>8,256</u>	<u>12,968</u>
Net book value			
At 31 March 2021	<u>5,598</u>	<u>11,939</u>	<u>17,537</u>
At 31 March 2020	<u>5,701</u>	<u>14,924</u>	<u>20,625</u>

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

15 Debtors

	2021 £	2020 £
Other Debtors	<u>17,506</u>	<u>61,219</u>

16 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	454	454
Cash at bank	<u>11,254</u>	<u>3,289</u>
	<u>11,708</u>	<u>3,743</u>

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Hire purchase and finance leases	4,488	4,488
Other taxation and social security	222	2,566
Other creditors	1,757	43,064
Accruals	<u>3,780</u>	<u>3,150</u>
	<u>10,247</u>	<u>53,268</u>

18 Creditors: amounts falling due after one year

	2021 £	2020 £
Hire purchase and finance leases	<u>8,147</u>	<u>11,342</u>

19 Obligations under leases and hire purchase contracts

The total value of future minimum lease payments was as follows:

	2021 £	2020 £
Within one year	(4,488)	(4,488)
In two to five years	<u>(8,147)</u>	<u>(11,342)</u>
	(12,635)	(15,830)
Less finance charges allocated to future periods	<u>(1,452)</u>	<u>(2,745)</u>
	<u>(14,087)</u>	<u>(18,575)</u>

20 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £267 (2020 - £331).

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

21 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
General	10,775	156,414	(29,906)	(115,647)	21,636
Restricted funds					
Community Establishment	-	40,692	(40,401)	-	291
Emergency	4,331	1,185	(843)	-	4,673
Food	5,565	13,259	(17,068)	-	1,756
Medical	-	150,306	(232,885)	82,579	-
Orphans	-	2,330	(24,556)	22,226	-
Water	306	9,865	(21,013)	10,842	-
Total restricted funds	<u>10,202</u>	<u>217,637</u>	<u>(336,766)</u>	<u>115,647</u>	<u>6,720</u>
Total funds	<u>20,977</u>	<u>374,051</u>	<u>(366,672)</u>	<u>-</u>	<u>28,356</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
General	23,332	130,410	(35,412)	(107,555)	10,775
Restricted funds					
Community Establishment	(8,476)	64,485	(67,407)	11,398	-
Emergency	2,511	3,646	(1,826)	-	4,331
Food	27	41,338	(35,800)	-	5,565
Medical	(970)	186,919	(261,457)	75,508	-
Orphans	7,150	10,887	(38,686)	20,649	-
Water	6,613	43,638	(49,945)	-	306
Total restricted funds	<u>6,855</u>	<u>350,913</u>	<u>(455,121)</u>	<u>107,555</u>	<u>10,202</u>
Total funds	<u>30,187</u>	<u>481,323</u>	<u>(490,533)</u>	<u>-</u>	<u>20,977</u>

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2021

22 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds at 31 March 2021
	General £	£	£
Tangible fixed assets	17,537	-	17,537
Current assets	22,497	6,717	29,214
Current liabilities	(10,247)	-	(10,247)
Creditors over 1 year	(8,147)	-	(8,147)
Total net assets	21,640	6,717	28,357

	Unrestricted funds	Restricted funds	Total funds at 31 March 2020
	General £	£	£
Tangible fixed assets	20,625	-	20,625
Current assets	54,760	10,202	64,962
Current liabilities	(53,268)	-	(53,268)
Creditors over 1 year	(11,342)	-	(11,342)
Total net assets	10,775	10,202	20,977

23 Analysis of net funds

	At 1 April 2020	Financing cash flows	At 31 March 2021
	£	£	£
Cash at bank and in hand	3,743	7,965	11,708
Finance leases and hire purchase contracts	(15,830)	3,195	(12,635)
Net debt	(12,087)	11,160	(927)

	At 1 April 2019	Financing cash flows	At 31 March 2020
	£	£	£
Cash at bank and in hand	22,750	(19,007)	3,743
Finance leases and hire purchase contracts	(18,230)	2,400	(15,830)
Net debt	4,520	(16,607)	(12,087)