

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 2022

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 2022.

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 Ifars 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.

Care and Relief Foundation

Trustees and Directors' Report

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:

- 13 hand pumps benefiting more than 2,000 beneficiaries
- 3 Solar Water wells dug benefiting around 5,000 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:

- 48 food parcels benefiting many families for a complete year in Pakistan.

Health Project (Medical Equipment & Medical Treatment)

- 15 Individual Medical cases treated (Pakistan) benefitting 15 families.
- The above 15 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 more than 60 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 2021/2022 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 year the charity raised £317k (2021: £74k) in donations and spent £271k (2021: £367k), resulting in a net surplus of £46k (2021: £7.4k).

The charity reserves stood at £74k (£28k) which included general reserves of £38k (2021: £22k).

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 2022-2023

Community and Rehabilitation Centres:

We intend to construct around 4 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 50 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 2/1/23 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 30/1/23 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 2022 which are set out on pages 8 to 18.

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: 20.01.2023

Care and Relief Foundation

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	137,278	168,505	305,783
Other income	4	11,035	-	11,035
Total income		148,313	168,505	316,818
Expenditure on:				
Raising funds	5	(929)	(149,163)	(150,092)
Charitable activities	6	(27,365)	(94,721)	(122,086)
Total expenditure		(28,294)	(243,884)	(272,178)
Net income/(expenditure)		120,019	(75,379)	44,640
Transfers between funds		(103,735)	103,735	-
Net movement in funds		16,284	28,356	44,640
Reconciliation of funds				
Total funds brought forward		21,637	6,720	28,357
Total funds carried forward	21	37,921	35,076	72,997
	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

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

The funds breakdown for 2021 is shown in note 21.

Care and Relief Foundation

(Registration number: 08098329)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	18,026	17,537
Current assets			
Debtors	15	64,286	17,506
Cash at bank and in hand	16	11,046	11,708
		75,332	29,214
Creditors: Amounts falling due within one year	17	(15,773)	(10,247)
Net current assets		59,559	18,967
Total assets less current liabilities		77,585	36,504
Creditors: Amounts falling due after more than one year	18	(4,588)	(8,147)
Net assets		72,997	28,357
Funds of the charity:			
Restricted income funds			
Restricted funds		35,076	6,720
Unrestricted income funds			
Unrestricted funds		37,921	21,637
Total funds	21	72,997	28,357

For the financial year ending 31 March 2022 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 8 to 18 were approved by the trustees, and authorised for issue on 30/1/22 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 2022

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.

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

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.

Support costs

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

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

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

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.

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 2022

3 Income from donations and legacies

	Unrestricted funds		Total 2022 £	Total 2021 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	72,993	168,505	241,498	332,670
Gift aid reclaimed	64,285	-	64,285	17,506
	<u>137,278</u>	<u>168,505</u>	<u>305,783</u>	<u>350,176</u>

4 Other income

	Unrestricted funds	Total 2022 £	Total 2021 £
	General £		
HMRC JRS Grant	<u>11,035</u>	<u>11,035</u>	<u>23,875</u>

5 Expenditure on raising funds

	Direct costs £	Total 2022 £	Total 2021 £
Costs of generating donations and legacies	<u>150,092</u>	<u>150,092</u>	<u>181,613</u>

6 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	Total 2022 £	Total 2021 £
Community	1,995	5,000	348	7,343	11,374
Food	2,062	5,168	360	7,590	7,583
International Relief	11,268	-	16,098	27,366	22,617
Medical	4,288	45,000	3,798	53,086	106,591
Orphans	7,183	18,000	1,518	26,701	22,898
Water	-	-	-	-	13,995
	<u>26,796</u>	<u>73,168</u>	<u>22,122</u>	<u>122,086</u>	<u>185,058</u>

In addition to the expenditure analysed above, there are also governance costs of £3,780 (2021 - £3,780) 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 2022

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds		
	General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	3,780	3,780	3,780
	3,780	3,780	3,780

8 Grant-making

Below are details of material grants made to institutions by the

Name of institution	2022 £	2021 £
Islamic Help	50,000	125,000
Hazrat Sultan Bahu Trust	18,000	18,000
Gazze Destek Dernegi	5,168	-
	73,168	143,000

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	4,507	4,385
Finance charges payable	929	1,288
	5,436	5,673

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 2022

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	22,227	27,951
Social security costs	2,474	2,671
Pension costs	202	267
	<u>24,903</u>	<u>30,889</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:

	2022 No	2021 No
Employees	<u>2</u>	<u>2</u>

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

12 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>3,780</u>	<u>3,780</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 2021	10,310	20,195	30,505
Additions	4,996	-	4,996
At 31 March 2022	<u>15,306</u>	<u>20,195</u>	<u>35,501</u>
Depreciation			
At 1 April 2021	4,712	8,256	12,968
Charge for the year	2,119	2,388	4,507
At 31 March 2022	<u>6,831</u>	<u>10,644</u>	<u>17,475</u>
Net book value			
At 31 March 2022	<u>8,475</u>	<u>9,551</u>	<u>18,026</u>

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

	Furniture and equipment £	Motor vehicles £	Total £
At 31 March 2021	5,598	11,939	17,537

15 Debtors

	2022 £	2021 £
Other Debtors	64,286	17,506

16 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	454	454
Cash at bank	10,592	11,254
	11,046	11,708

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Hire purchase and finance leases	4,493	4,488
Other taxation and social security	196	222
Other creditors	5,654	1,757
Accruals	5,430	3,780
	15,773	10,247

18 Creditors: amounts falling due after one year

	2022 £	2021 £
Hire purchase and finance leases	4,588	8,147

19 Obligations under leases and hire purchase contracts

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

	2022 £	2021 £
Within one year	(4,488)	(4,488)
In two to five years	(4,488)	(8,147)
	(8,976)	(12,635)
Less finance charges allocated to future periods	(1,452)	(1,452)
	(10,428)	(14,087)

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

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 £202 (2021 - £267).

21 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
General					
General	21,637	148,312	(28,294)	(103,734)	37,921
Restricted funds					
Community Establishment	291	48,271	(31,016)	-	17,546
Emergency	4,673	2,735	(687)	-	6,721
Food	1,756	23,105	(24,486)	-	375
Medical	-	73,721	(153,921)	80,202	2
Orphans	-	4,520	(28,053)	23,532	(1)
Water	-	16,154	(5,721)	-	10,433
Total restricted funds	6,720	168,506	(243,884)	103,734	35,076
Total funds	28,357	316,818	(272,178)	-	72,997

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
General					
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	10,202	217,637	(336,766)	115,647	6,720
Total funds	20,977	374,051	(366,672)	-	28,356

Care and Relief Foundation

Notes to the Financial Statements for the Year Ended 31 March 2022

22 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2021
	General £	Designated £	£
Tangible fixed assets	18,027	-	18,027
Current assets	40,255	35,076	75,331
Current liabilities	(15,773)	-	(15,773)
Creditors over 1 year	(4,588)	-	(4,588)
Total net assets	37,921	35,076	72,997

	Unrestricted funds		Total funds at 31 March 2021
	General £	Restricted funds £	£
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

23 Analysis of net funds

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	11,708	(11,708)	-
Finance leases and hire purchase contracts	(12,635)	12,635	-
Net debt	(927)	927	-

	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)