

# THE ABASEEN FOUNDATION U.K.

England & Wales · Charity number 1157009

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2014-05-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Forge House  
Caton  
Lancaster  
LA2 9NB

**Phone** 01524770832

**Email** [helen.bingley@btinternet.com](mailto:helen.bingley@btinternet.com)

**Website** <http://www.abaseenfoundation.org.uk>

## Activities

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**Objects:** FOR SUCH EXCLUSIVELY CHARITABLE PURPOSES FOR THE BENEFITS OF THE INHABITANTS OF PAKISTAN (HEREINAFTER CALLED THE "AREA OF BENEFIT") IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF FINANCIAL ASSISTANCE, ADVICE AND GOODS AND EQUIPMENT TO THE ABASEEN FOUNDATION IN PESHAWAR, NORTH WEST FRONTIER PROVINCE, PAKISTAN.

**Activities:** The Foundations objectives are for such exclusively charitable purposes for the benefits of the inhabitants of Pakistan in particular but not exclusively for the provision of financial assistance, advice and goods and equipment to the Abaseen Foundation in Peshawar, Khyber Pakhtunkhwa, Pakistan.

## Classification

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- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

## Geography

- Pakistan

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£233,509	£247,181	-	-
2024-03-31	£258,178	£226,835	-	-
2023-03-31	£309,893	£361,231	-	-
2022-03-31	£221,054	£223,719	-	-
2021-03-31	£687,941	£598,061	£177,464	0

## Trustees

Name	Role	Appointed
David Le Mare		2017-08-01
Eileen Waddington		2017-08-01
Erica Lewis		2023-11-25
HAFIZA SULEMAN		2014-03-26
HELEN BINGLEY		2014-03-26
Hassan Rehmani		2023-11-25
INAYAT MUNSHI		2014-03-26
Ikrash Darr		2023-11-25
Keith Owen		2020-06-01
MICHAEL JOSEPH MCKEOWN		2014-03-26
NICOLA MARY LOWE		2014-03-26
Peter Nicholas Ansell		2017-08-11
Robina Afzal		2020-05-12
Shakil Salam		2022-10-11

**THE ABASEEN FOUNDATION U.K.**

England & Wales - Charity number 1157009

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# Accounts

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Charity registration number 1157009

**THE ABASEEN FOUNDATION U.K.**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

# THE ABASEEN FOUNDATION U.K.

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# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK and Republic of Ireland (FRS 102)" (effective October 2019).

#### **Objectives and activities**

The Foundation's objectives are for such exclusively charitable purposes for the benefits of the inhabitants of Pakistan (hereinafter called the "area of benefit") in particular, but not exclusively by the provision of financial assistance, advice and goods and equipment to the Abaseen Foundation in Peshawar, Khyber Pakhtunkhwa, Pakistan.

The Board have had due regard to guidance published by the Charity Commission on Public benefit.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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#### **Achievement and performance**

##### **Charitable activities**

The Foundation (AF), in partnership with the Abaseen Foundation Pakistan (AFP), pursued its charitable objectives in 2024/25 by way of the following strands of activity:

##### **Health**

The Baghbanan Health Centre adjacent to the Foundation's Noor Model School, continues to offer services including providing health education to the pupils at Noor Model School and their families.

Land has been purchased to build a new community hospital to replace the existing health centre which is no longer fit for purpose. The new hospital will provide a wider range of outpatient services and much needed inpatient services. Enabling work has commenced.

##### **Well-being of Women 'WoW'**

The aim of the project is to support the improvement of the physical, mental, educational and social health and wellbeing of women and girls in Peshawar. The project has two elements: Menstrual Hygiene Management Project - Menstrual hygiene is a major issue for both women and adolescent girls in Pakistan. They have very little access to sanitary products, clean water and hygiene facilities which has a great impact on their female health status. On average girls miss 4-5 days of school a month when they are on their periods according to IRSP (2013). Great distress, shame and embarrassment is experienced by the girls when they are unable to obtain adequate sanitary products. The project will involve providing menstrual hygiene training, to both the teachers and girls in the Abaseen schools and then supply them with reusable sanitary towels. The second phase of the project will be to visit homes of local women and deliver individual training to both mothers and adolescent girls and then give them a sanitary hygiene pack.

Mother and Child Health Project - Expand the current medical health centre services specifically for mothers and children, this will include the following services:

Recruit and maintain the presence of a female gynaecologist within the Abaseen Health Centre who would provide medical/surgical care to the local women;

Employ Lady Health Visitors to support the delivery and promotion of women's health projects;

Develop a maternity suite to support maternity care for women which will include pre and postnatal care, labour and childbirth for all women who attend the health centre.

Evaluation of the projects will be carried out in partnership with academic institutions in UK and Pakistan

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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#### **Education**

##### ***Schools***

The Noor Model School on the brick kilns in Peshawar continues to develop and has gone from strength to strength resulting in a need to expand due to demand. Land has been purchased to build a new school that will provide education to 1500 children. Enabling works have commenced.

Further grant applications and fund-raising initiatives continue to provide much needed funds for the new school which will replace the existing school which is no longer fit for purpose.

The two funding initiatives commenced in autumn of 2015 have continued to grow and develop:

Feed a Child, finding sponsors to donate regularly through standing order to provide one meal a day for the school children who work on the brick kiln at Noor Model School;

Sponsor a Child, finding sponsors to donate regularly through standing order to provide education to children who are too poor to attend school.

Both initiatives have proved very successful and as a consequence the schools are thriving. A strategy has been developed for MGM and BGM schools, which will achieve self-sustainability.

##### ***Degree College***

Following successful A level results from many of the girls at MGM school, requests were received from parents and female students for the Foundation to develop a degree college to enable the girls to continue their education locally. No such facility existed in the area. The Abaseen Foundation have received approval from the government regulator to provide degree courses and have partnered with the Women's University in Peshawar as the academic awarding body. The first cohort were recruited and the degree college commenced providing one degree programme. The plan is to extend the number of degrees offered within a year.

##### ***Development of a University***

A new donor has come forward and is encouraging the Foundation to develop the Degree College further and develop this as a university. The donor is investing funds with Abaseen Foundation to allow this development to progress.

##### ***Vocational Training***

The vocational scheme has been developed, is progressing well and all the milestones of the trial period have been achieved. The computer centre, stitching and embroidery and apprenticeship scheme have proved very successful, and the community interest is phenomenal. The main reasons for its success are; need in the area, its community location, local instructors and the incentive packages to the participants.

##### ***Low-cost housing for the poor homeless***

The area where the Abaseen Foundation is operating is very backward and inhabited by marginalised people who work in low paid daily wages jobs or are unemployed. Most of the families have migrated into the area due to different calamities including wars, terrorism or economic reasons. There are several families who do not own any house or land and live as a tenant in the houses of people with means.

AF PK found a donor who has purchased a small piece of land and AF have raised the funds and constructed 9 houses. The first family have moved into the scheme. In 2023/24 funds have been raised to provide furniture and other fixtures to enhance the lives of the people living in these houses.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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#### **Orphan scheme**

##### *Aim*

To provide support for orphans within host families working on the Brick Kilns in Baghbanan and in the Shamshatoo area of Khyber-Pakhtunkhwa.

##### *Objectives*

1. Raise funds to support orphans as follows:
  - Family support – provide basic essential food items for the whole family e.g. flour, tea, rice, sugar, cooking oil, salt, soap, washing powder, tooth paste and safety matches.
  - Individual orphan support - provide school fees, transport costs, uniform including shoes, books, birthday gifts, Eid clothes, stationary, and daily spending money.
  - Ad hoc expenditure to be applied for – medical fees and medicines.
2. There may be more than one orphan per family as siblings are generally adopted together, the family will receive 1 family pack of food and each child will receive the benefits described in 1. above.
3. Each orphan will enter the scheme at whatever age and be guaranteed support until they are 18 years old.
4. The costs and how funds will be managed are as follows:
  - Family food pack will be provided quarterly
  - Individual orphan support will be provided each month
  - Ad hoc expenditure as required will be applied for to the Abaseen Foundation who will hold funds in the name of this scheme to be used solely for the scheme costs. The Abaseen Foundation Pakistan will be responsible for determining who is worthy of such support
  - As a general rule, cash will not be given to the families, all food items will be purchased and delivered and all fees and clothing etc will be paid for directly by the Abaseen Foundation. Where it is necessary for the family to purchase items directly the Abaseen Foundation will approve the expenditure and will require receipts before cash is paid to the family.

#### **Research**

The Foundation continues to work in partnership with the University of Central Lancashire.

The Abaseen Foundation is actively engaged in research with collaborators from Universities in Pakistan, UK and USA. The primary focus is on research relating to the United Nations Sustainable Development Goals, particularly in fields of nutrition, food security and health.

Our guiding principle is that all the research we undertake must be in response to the needs identified by the local communities, through the Jirga. We endeavor to engage with community members throughout the research process to provide valued input into the design, management and delivery of our projects.

Research is important as it provides:

- data to help us evaluate the impact of our activities;
- an opportunity for capacity building and providing training for our staff employed on the projects;
- an opportunity to disseminate through academic publications what we have learned through our projects that may benefit others working in similar environments;
- strengthened connections with local academic institutions and hospitals, such as Khyber Medical University and Rehman Medical Institute, Peshawar.

The results of this research have influenced how the lives of people in this area can be improved, with important implications for other areas of Pakistan and other developing countries.

#### **Benefits of school lunch on cognitive function**

When the Abaseen Foundation introduced its school lunch programme at the Noor Model School and Mian Gul School, we had an opportunity to monitor the impact of providing a school lunch on the cognitive performance of the children attending the school. Using a simple paper-based test, we monitored the children over a 12-month period. A local government school where no meals were provided served as the control. Our study showed that providing one meal a day to malnourished primary school age children does improve cognitive function in the lowest quartile of performance.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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#### **Humanitarian relief**

The Abaseen Foundation maintained contact with the communities that were supported with projects to people who were affected by the floods in Swat valley.

The projects provided included construction of a new cable car to reconnect several villages to the main community allowing health care, education and day to day life to resume. A new hydroelectric system providing energy to several villages in the most northern area of Swat. Provision of female hygiene packs to women and girls.

#### **Regular giving**

Standing orders have increased, we continue to raise funds, encouraging as many people as possible to shop using 'Easy Fundraising' and fundraising through collection boxes. Pennies from Heaven continues to grow at UCLAN - staff giving pennies from salaries and payroll giving through Give as you Earn continues to grow in various other organisations.

#### **Fundraising activities**

Fundraising events have resumed following the pandemic and a Ramadan campaign was very successful in raising funds from the South Asian community members.

#### **Annual Fundraising Treks**

Due to COVID-19 it was not possible to arrange a trek this year, the treks will resume in 2024.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between one and two month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year. The available unrestricted reserves at 31 March 2025 were £26,255 (2024 - £48,556). The trustees will continue to monitor free reserves carefully and will avail themselves of the support that Government has pledged, when and if required, to operate with available cash reserves and bank facilities through this period of uncertainty. The estimated closing costs of the Foundation will cover 3 months of operating costs, estimated to be £20,000.

#### **Plans for future periods**

A 3-year Strategic Development Plan is continuously updated jointly by AF UK and AFPK and is available on request.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

D Le Mare  
I Munshi  
M Ferguson  
M J Mckeown  
R Afzal  
M I Sharif (Resigned 1 July 2025)  
A Hussain (Resigned 1 April 2024)  
H Suleman  
E Waddington  
P Ansell  
N M Lowe  
K Owen  
S Hanif (Resigned 1 April 2024)  
H Bingley  
S Salim  
I Humayun  
E Lewis  
H Rehmani

Trustees are recruited by the Board in accordance with the skills requisite of the role. General, financial and planning decisions are made by consensus of Trustees mainly or a majority if a vote is necessary at regular meetings.

The Abaseen Foundation UK was registered as a Charitable Incorporated Organisation (CIO) on 12 May 2014 and on the 1 April 2016 all activities, assets and liabilities were transferred from the charity to the CIO and the old charity has closed. This has been done primarily for two reasons; to relieve the Trustees of personal liability for the charity as it grows and becomes more complex and donors increasingly require CIO status.

The trustees' report was approved by the Board of Trustees.

*H Bingley*

.....  
H Bingley  
**Trustee**

22/11/2025  
Date: .....

*K Owen*

.....  
K Owen  
**Trustee**

# THE ABASEEN FOUNDATION U.K.

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE ABASEEN FOUNDATION U.K.

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I report to the trustees on my examination of the financial statements of The Abaseen Foundation U.K. (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.


#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

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:  .....

Dated: 25/11/2025 .....

Dean Rodgers ACA

PM+M Solutions for Business LLP  
New Century House  
Greenbank Technology Park  
Challenge Way  
Blackburn  
BB1 5QB

# THE ABASEEN FOUNDATION U.K.

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	2	57,137	175,081	232,218	52,246	204,798	257,044
Investments	3	1,291	-	1,291	1,134	-	1,134
<b>Total income</b>		<b>58,428</b>	<b>175,081</b>	<b>233,509</b>	<b>53,380</b>	<b>204,798</b>	<b>258,178</b>
<b>Expenditure on:</b>							
Charitable activities	4	68,278	178,903	247,181	86,125	140,565	226,690
<b>Total expenditure</b>		<b>68,278</b>	<b>178,903</b>	<b>247,181</b>	<b>86,125</b>	<b>140,565</b>	<b>226,690</b>
Net gains/(losses) on investments		271	-	271	(145)	-	(145)
<b>Net income/(expenditure)</b>		<b>(9,579)</b>	<b>(3,822)</b>	<b>(13,401)</b>	<b>(32,890)</b>	<b>64,233</b>	<b>31,343</b>
Transfers between funds		(12,732)	12,732	-	22,438	(22,438)	-
<b>Net movement in funds</b>	6	<b>(22,311)</b>	<b>8,910</b>	<b>(13,401)</b>	<b>(10,452)</b>	<b>41,795</b>	<b>31,343</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		48,566	104,954	153,520	59,018	63,159	122,177
<b>Fund balances at 31 March 2025</b>		<b>26,255</b>	<b>113,864</b>	<b>140,119</b>	<b>48,566</b>	<b>104,954</b>	<b>153,520</b>

# THE ABASEEN FOUNDATION U.K.

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	10		2,592		3,888
<b>Current assets</b>					
Debtors	12	30,185		33,342	
Investments	13	23,672		23,401	
Cash at bank and in hand		86,211		97,366	
		<u>140,068</u>		<u>154,109</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(2,541)</u>		<u>(4,477)</u>	
<b>Net current assets</b>			<u>137,527</u>		<u>149,632</u>
<b>Total assets less current liabilities</b>			<u>140,119</u>		<u>153,520</u>
<b>The funds of the charity</b>					
Restricted income funds	16	113,864		104,954	
Unrestricted funds	17	26,255		48,566	
		<u>140,119</u>		<u>153,520</u>	

The financial statements were approved by the trustees on 22/11/2025



K Owen  
Trustee



H Bingley  
Trustee

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

The Abaseen Foundation U.K. is a charitable incorporated organisation.

#### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

#### 1.2 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 1.3 Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### 1.4 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### 1.5 Intangible fixed assets other than goodwill

Website 5 years straight line

#### 1.6 Taxation

The charity is exempt from tax on its charitable activities.

### 2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	<u>57,137</u>	<u>175,081</u>	<u>232,218</u>	<u>52,246</u>	<u>204,798</u>	<u>257,044</u>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 2 Income from donations and legacies (Continued)

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Donations and gifts</b>						
Sponsor A Child	-	67,588	67,588	-	95,091	95,091
Feed A Child	-	11,508	11,508	-	11,484	11,484
Tears2Smiles	-	24,936	24,936	-	20,658	20,658
Toubkal Trek	-	-	-	-	10,988	10,988
University for Girls	-	6,400	6,400	-	45,837	45,837
Food hampers	-	2,018	2,018	-	6,301	6,301
Community Hospital	-	57,737	57,737	-	4,799	4,799
Hopar Glacier Trek	-	-	-	-	2,059	2,059
Other restricted funds (under £2000)	-	4,894	4,894	-	7,581	7,581
Other general donations (unrestricted)	57,137	-	57,137	52,246	-	52,246
	<u>57,137</u>	<u>175,081</u>	<u>232,218</u>	<u>52,246</u>	<u>204,798</u>	<u>257,044</u>

### 3 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from unlisted investments	1,291	1,134
	<u>1,291</u>	<u>1,134</u>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Expenditure on charitable activities

	Charitable activities 2025 £	Support costs 2025 £	Total 2025 £	Charitable activities 2024 £	Support costs 2024 £	Total 2024 £
<b>Direct costs</b>						
Depreciation and impairment	-	1,296	1,296	-	1,296	1,296
Grants to institutions	188,905	-	188,905	161,993	-	161,993
Fundraising	-	14,019	14,019	-	23,979	23,979
Recharge salaries	-	19,114	19,114	-	19,114	19,114
Donor relations management	-	13,962	13,962	-	13,887	13,887
Accounting and legal fees	-	2,702	2,702	-	2,168	2,168
Sundries	-	5,984	5,984	-	2,098	2,098
Bank charges	-	1,199	1,199	-	2,155	2,155
	<u>188,905</u>	<u>58,276</u>	<u>247,181</u>	<u>161,993</u>	<u>64,697</u>	<u>226,690</u>
<b>Analysis by fund</b>						
Unrestricted funds	10,002	58,276	68,278	21,428	64,697	86,125
Restricted funds	178,903	-	178,903	140,565	-	140,565
	<u>188,905</u>	<u>58,276</u>	<u>247,181</u>	<u>161,993</u>	<u>64,697</u>	<u>226,690</u>

### 5 Grants payable

	Charitable activities 2025 £	Charitable activities 2024 £
Grants to institutions:		
Sponsor a child	52,374	73,666
Feed a child	8,595	10,688
Health centre	3,559	10,552
Vocational college	4,536	3,236
Degree college	37,530	7,709
Tears2Smiles	11,690	7,500
Homeless housing	1,034	17,472
Food hampers	3,404	-
Fruit trees	100	-
Community hospital	56,081	-
Abaseen housing	-	9,742
	<u>178,903</u>	<u>140,565</u>

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# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

<b>6</b>	<b>Net movement in funds</b>	<b>2025</b> £	<b>2024</b> £
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	2,328	1,770
	Amortisation of intangible assets	1,296	1,296
		<u>          </u>	<u>          </u>
<b>7</b>	<b>Trustees</b>		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
<b>8</b>	<b>Employees</b>		
		<b>2025</b> <b>Number</b>	<b>2024</b> <b>Number</b>
		1	1
		<u>          </u>	<u>          </u>
<b>9</b>	<b>Taxation</b>		
	The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.		
<b>10</b>	<b>Intangible fixed assets</b>		<b>Website</b> £
	<b>Cost</b>		
	At 1 April 2024 and 31 March 2025		6,480
	<b>Amortisation and impairment</b>		
	At 1 April 2024		2,592
	Amortisation charged for the year		1,296
			<u>          </u>
	At 31 March 2025		3,888
	<b>Carrying amount</b>		
	At 31 March 2025		2,592
			<u>          </u>
	At 31 March 2024		3,888
			<u>          </u>
<b>11</b>	<b>Financial instruments</b>		
		<b>2025</b> £	<b>2024</b> £
	<b>Carrying amount of financial assets</b>		
	Instruments measured at fair value through profit or loss	23,672	23,401
		<u>          </u>	<u>          </u>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	90	90
Other debtors	30,095	33,252
	<u>30,185</u>	<u>33,342</u>

### 13 Current asset investments

	2025	2024
	£	£
Unlisted investments	<u>23,672</u>	<u>23,401</u>

### 14 Loans and overdrafts

	2025	2024
	£	£
Bank overdrafts	<u>186</u>	<u>-</u>
Payable within one year	<u>186</u>	<u>-</u>

### 15 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank overdrafts	14	186	-
Trade creditors		505	605
Accruals and deferred income		1,850	3,872
		<u>2,541</u>	<u>4,477</u>

### 16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
£	£	£	£	£
<u>104,954</u>	<u>175,081</u>	<u>(178,903)</u>	<u>12,732</u>	<u>113,864</u>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 16 Restricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
	63,159	204,798	(140,565)	(22,438)	104,954
	<u>63,159</u>	<u>204,798</u>	<u>(140,565)</u>	<u>(22,438)</u>	<u>104,954</u>

### 17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General funds	48,566	58,428	(68,278)	(12,732)	271	26,255
	<u>48,566</u>	<u>58,428</u>	<u>(68,278)</u>	<u>(12,732)</u>	<u>271</u>	<u>26,255</u>

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
General funds	59,018	53,380	(86,125)	22,438	(145)	48,566
	<u>59,018</u>	<u>53,380</u>	<u>(86,125)</u>	<u>22,438</u>	<u>(145)</u>	<u>48,566</u>

### 18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**THE ABASEEN FOUNDATION U.K.**

England & Wales - Charity number 1157009

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# Accounts

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Charity registration number 1157009

**THE ABASEEN FOUNDATION U.K.**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# THE ABASEEN FOUNDATION U.K.

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# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK and Republic of Ireland (FRS 102)" (effective October 2019).

#### **Objectives and activities**

The Foundation's objectives are for such exclusively charitable purposes for the benefits of the inhabitants of Pakistan (hereinafter called the "area of benefit") in particular, but not exclusively by the provision of financial assistance, advice and goods and equipment to the Abaseen Foundation in Peshawar, Khyber Pakhtunkhwa, Pakistan.

The Board have had due regard to guidance published by the Charity Commission on Public benefit.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Achievement and performance

##### Charitable activities

The Foundation (AF), in partnership with the Abaseen Foundation Pakistan (AFP), pursued its charitable objectives in 2023/24 by way of the following strands of activity:

##### Health

The Baghbanan Health Centre adjacent to the Foundation's Noor Model School, continues to offer services including providing health education to the pupils at Noor Model School and their families.

Land has been purchased to build a new community hospital to replace the existing health centre which is no longer fit for purpose. The new hospital will provide a wider range of outpatient services and much needed inpatient services. Enabling work has commenced.

##### Well-being of Women 'WoW'

The aim of the project is to support the improvement of the physical, mental, educational and social health and wellbeing of women and girls in Peshawar. The project has two elements: Menstrual Hygiene Management Project - Menstrual hygiene is a major issue for both women and adolescent girls in Pakistan. They have very little access to sanitary products, clean water and hygiene facilities which has a great impact on their female health status. On average girls miss 4-5 days of school a month when they are on their periods according to IRSP (2013). Great distress, shame and embarrassment is experienced by the girls when they are unable to obtain adequate sanitary products. The project will involve providing menstrual hygiene training, to both the teachers and girls in the Abaseen schools and then supply them with reusable sanitary towels. The second phase of the project will be to visit homes of local women and deliver individual training to both mothers and adolescent girls and then give them a sanitary hygiene pack.

Mother and Child Health Project - Expand the current medical health centre services specifically for mothers and children, this will include the following services:

Recruit and maintain the presence of a female gynaecologist within the Abaseen Health Centre who would provide medical/surgical care to the local women;

Employ Lady Health Visitors to support the delivery and promotion of women's health projects;

Develop a maternity suite to support maternity care for women which will include pre and postnatal care, labour and childbirth for all women who attend the health centre.

Evaluation of the projects will be carried out in partnership with academic institutions in UK and Pakistan

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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#### **Education**

##### ***Schools***

The Noor Model School on the brick kilns in Peshawar continues to develop and has gone from strength to strength resulting in a need to expand due to demand. Land has been purchased to build a new school that will provide education to 1500 children. Enabling works have commenced.

Further grant applications and fund-raising initiatives continue to provide much needed funds for the new school which will replace the existing school which is no longer fit for purpose.

The two funding initiatives commenced in autumn of 2015 have continued to grow and develop:

Feed a Child, finding sponsors to donate regularly through standing order to provide one meal a day for the school children who work on the brick kiln at Noor Model School;

Sponsor a Child, finding sponsors to donate regularly through standing order to provide education to children who are too poor to attend school.

Both initiatives have proved very successful and as a consequence the schools are thriving. A strategy has been developed for MGM and BGM schools, which will achieve self-sustainability.

##### ***Degree College***

Following successful A level results from many of the girls at MGM school, requests were received from parents and female students for the Foundation to develop a degree college to enable the girls to continue their education locally. No such facility existed in the area. During 2023/2024 Abaseen Foundation have received approval from the government regulator to provide degree courses and have partnered with the Women's University in Peshawar as the academic awarding body. The first cohort were recruited and the degree college commenced providing one degree programme. The plan is to extend the number of degrees offered within a year.

##### ***Development of a University***

A new donor has come forward and is encouraging the Foundation to develop the Degree College further and develop this as a university. The donor is investing funds with Abaseen Foundation to allow this development to progress.

##### ***Vocational Training***

The vocational scheme has been developed, is progressing well and all the milestones of the trial period have been achieved. The computer centre, stitching and embroidery and apprenticeship scheme have proved very successful, and the community interest is phenomenal. The main reasons for its success are; need in the area, its community location, local instructors and the incentive packages to the participants.

##### ***Low-cost housing for the poor homeless***

The area where the Abaseen Foundation is operating is very backward and inhabited by marginalised people who work in low paid daily wages jobs or are unemployed. Most of the families have migrated into the area due to different calamities including wars, terrorism or economic reasons. There are several families who do not own any house or land and live as a tenant in the houses of people with means.

AF PK found a donor who has purchased a small piece of land and AF have raised the funds and constructed 9 houses. The first family have moved into the scheme. In 2023/24 funds have been raised to provide furniture and other fixtures to enhance the lives of the people living in these houses.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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#### **Orphan scheme**

##### *Aim*

To provide support for orphans within host families working on the Brick Kilns in Baghbanan and in the Shamshatoo area of Khyber-Pakhtunkhwa.

##### *Objectives*

1. Raise funds to support orphans as follows:
  - Family support – provide basic essential food items for the whole family e.g. flour, tea, rice, sugar, cooking oil, salt, soap, washing powder, tooth paste and safety matches.
  - Individual orphan support - provide school fees, transport costs, uniform including shoes, books, birthday gifts, Eid clothes, stationary, and daily spending money.
  - Ad hoc expenditure to be applied for – medical fees and medicines.
2. There may be more than one orphan per family as siblings are generally adopted together, the family will receive 1 family pack of food and each child will receive the benefits described in 1. above.
3. Each orphan will enter the scheme at whatever age and be guaranteed support until they are 18 years old.
4. The costs and how funds will be managed are as follows:
  - Family food pack will be provided quarterly
  - Individual orphan support will be provided each month
  - Ad hoc expenditure as required will be applied for to the Abaseen Foundation who will hold funds in the name of this scheme to be used solely for the scheme costs. The Abaseen Foundation Pakistan will be responsible for determining who is worthy of such support
  - As a general rule, cash will not be given to the families, all food items will be purchased and delivered and all fees and clothing etc will be paid for directly by the Abaseen Foundation. Where it is necessary for the family to purchase items directly the Abaseen Foundation will approve the expenditure and will require receipts before cash is paid to the family.

#### **Research**

The Foundation continues to work in partnership with the University of Central Lancashire.

The Abaseen Foundation is actively engaged in research with collaborators from Universities in Pakistan, UK and USA. The primary focus is on research relating to the United Nations Sustainable Development Goals, particularly in fields of nutrition, food security and health.

Our guiding principle is that all the research we undertake must be in response to the needs identified by the local communities, through the Jirga. We endeavor to engage with community members throughout the research process to provide valued input into the design, management and delivery of our projects.

Research is important as it provides:

- data to help us evaluate the impact of our activities;
- an opportunity for capacity building and providing training for our staff employed on the projects;
- an opportunity to disseminate through academic publications what we have learned through our projects that may benefit others working in similar environments;
- strengthened connections with local academic institutions and hospitals, such as Khyber Medical University and Rehman Medical Institute, Peshawar.

The results of this research have influenced how the lives of people in this area can be improved, with important implications for other areas of Pakistan and other developing countries.

#### **Benefits of school lunch on cognitive function**

When the Abaseen Foundation introduced its school lunch programme at the Noor Model School and Mian Gul School, we had an opportunity to monitor the impact of providing a school lunch on the cognitive performance of the children attending the school. Using a simple paper-based test, we monitored the children over a 12-month period. A local government school where no meals were provided served as the control. Our study showed that providing one meal a day to malnourished primary school age children does improve cognitive function in the lowest quartile of performance.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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#### **Humanitarian relief**

During 2023/2024 the Abaseen Foundation maintained contact with the communities that were supported with projects to people who were affected by the floods in Swat valley.

The projects provided included construction of a new cable car to reconnect several villages to the main community allowing health care, education and day to day life to resume. A new hydroelectric system providing energy to several villages in the most northern area of Swat. Provision of female hygiene packs to women and girls.

#### **Regular giving**

Standing orders have increased, we continue to raise funds, encouraging as many people as possible to shop using 'Easy Fundraising' and fundraising through collection boxes. Pennies from Heaven continues to grow at UCLAN - staff giving pennies from salaries and payroll giving through Give as you Earn continues to grow in various other organisations.

#### **Fundraising activities**

Fundraising events have resumed following the pandemic and a Ramadan campaign was very successful in raising funds from the South Asian community members.

#### **Annual Fundraising Treks**

Due to COVID-19 it was not possible to arrange a trek this year, the treks will resume in 2024.

#### **Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between one and two month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year. The available unrestricted reserves at 31 March 2024 were £48,566 (2023 - £59,018). The trustees will continue to monitor free reserves carefully and will avail themselves of the support that Government has pledged, when and if required, to operate with available cash reserves and bank facilities through this period of uncertainty. The estimated closing costs of the Foundation will cover 3 months of operating costs, estimated to be £20,000.

#### **Plans for future periods**

A 3-year Strategic Development Plan is continuously updated jointly by AF UK and AFPK and is available on request.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

D Le Mare

I Munshi

M Ferguson

M J Mckeown

R Afzal

M I Sharif

A Hussain

H Suleman

E Waddington

P Ansell

N M Lowe

K Owen

S Hanif

H Bingley

S Salim

Mr I Humayun

(Appointed 25 November 2023)

Ms Erica Lewis

(Appointed 25 November 2023)

Mr Hassan Rehmani

(Appointed 25 November 2023)

Trustees are recruited by the Board in accordance with the skills requisite of the role. General, financial and planning decisions are made by consensus of Trustees mainly or a majority if a vote is necessary at regular meetings.

The Abaseen Foundation UK was registered as a Charitable Incorporated Organisation (CIO) on 12 May 2014 and on the 1 April 2016 all activities, assets and liabilities were transferred from the charity to the CIO and the old charity has closed. This has been done primarily for two reasons; to relieve the Trustees of personal liability for the charity as it grows and becomes more complex and donors increasingly require CIO status.

The trustees' report was approved by the Board of Trustees.

*H Bingley*

.....  
H Bingley

**Trustee**

Date: 21/09/2024

*K Owen*

.....  
K Owen

**Trustee**

# THE ABASEEN FOUNDATION U.K.

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE ABASEEN FOUNDATION U.K.

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I report to the trustees on my examination of the financial statements of The Abaseen Foundation U.K. (the charity) for the year ended 31 March 2024.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

#### **Independent examiner's statement**

Since the charity'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 the Institute of Chartered Accountants in England and Wales, 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**Ceri Dixon BSc ACA**

**PM+M Solutions for Business LLP**

Greenbank Technology Park

Challenge Way

Blackburn

BB1 5QB

Dated: 30/09/2024.....

Chartered Accountants

Statutory Auditor

# THE ABASEEN FOUNDATION U.K.

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>							
Donations and grants	2	52,246	204,798	257,044	117,345	191,569	308,914
Investments	3	1,134	-	1,134	979	-	979
<b>Total income</b>		<b>53,380</b>	<b>204,798</b>	<b>258,178</b>	<b>118,324</b>	<b>191,569</b>	<b>309,893</b>
<b>Expenditure on:</b>							
Charitable activities	4	86,125	140,565	226,690	143,882	217,349	361,231
Net gains/(losses) on investments		(145)	-	(145)	(1,666)	-	(1,666)
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(32,890)</b>	<b>64,233</b>	<b>31,343</b>	<b>(27,224)</b>	<b>(25,780)</b>	<b>(53,004)</b>
Gross transfers between funds		22,438	(22,438)	-	67,162	(67,162)	-
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(10,452)</b>	<b>41,795</b>	<b>31,343</b>	<b>39,938</b>	<b>(92,942)</b>	<b>(53,004)</b>
Fund balances at 1 April 2023		59,018	63,159	122,177	19,080	156,101	175,181
<b>Fund balances at 31 March 2024</b>		<b>48,566</b>	<b>104,954</b>	<b>153,520</b>	<b>59,018</b>	<b>63,159</b>	<b>122,177</b>

# THE ABASEEN FOUNDATION U.K.

## BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Fixed assets</b>					
Intangible assets	10		3,888		5,184
<b>Current assets</b>					
Debtors	12	33,342		137	
Investments	13	23,401		23,547	
Cash at bank and in hand		97,366		108,046	
		<u>154,109</u>		<u>131,730</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(4,477)</u>		<u>(14,737)</u>	
Net current assets			<u>149,632</u>		<u>116,993</u>
<b>Total assets less current liabilities</b>			<u>153,520</u>		<u>122,177</u>
<b>Income funds</b>					
Restricted funds	15	104,954		63,159	
Unrestricted funds		48,566		59,018	
		<u>153,520</u>		<u>122,177</u>	

The financial statements were approved by the Trustees on 21/09/2024 .....

*H Bingley*

.....  
H Bingley  
Trustee

*K Owen*

.....  
K Owen  
Trustee

Registration number 1157009

# THE ABASEEN FOUNDATION U.K.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	17		(11,814)		(53,896)
<b>Investing activities</b>					
Purchase of intangible assets			-		(6,480)
Investment income received			1,134		979
			<u>1,134</u>		<u>979</u>
<b>Net cash generated from/(used in) investing activities</b>			1,134		(5,501)
<b>Net cash used in financing activities</b>			-		-
			<u>-</u>		<u>-</u>
<b>Net decrease in cash and cash equivalents</b>			(10,680)		(59,397)
Cash and cash equivalents at beginning of year			108,046		167,443
			<u>108,046</u>		<u>167,443</u>
<b>Cash and cash equivalents at end of year</b>			<u>97,366</u>		<u>108,046</u>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

#### Charity information

The Abaseen Foundation U.K. is a private company limited by guarantee incorporated in England and Wales. The registered office is Forge House, Forge Mill, Caton With Littledale, Lancaster, Lancashire, LA2 9NB.

#### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### 1.2 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 1.3 Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### 1.4 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### 1.5 Intangible fixed assets other than goodwill

Website 5 years straight line

#### 1.6 Taxation

The charity is exempt from tax on its charitable activities.

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 2 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	<u>52,246</u>	<u>204,798</u>	<u>257,044</u>	<u>117,345</u>	<u>191,569</u>	<u>308,914</u>

### 3 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Income from unlisted investments	<u>1,134</u>	<u>979</u>

### 4 Charitable activities

	Charitable activities	Support costs	Total	Charitable activities	Support costs	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Amortisation	-	1,296	1,296	-	1,296	1,296
Grants to institutions	161,993	-	161,993	309,133	-	309,133
Fundraising	-	23,979	23,979	-	3,810	3,810
Recharge salaries - period Jun 2021 to Mar 2022	-	-	-	-	7,382	7,382
Recharge salaries - period April 2022 onwards	-	19,114	19,114	-	20,673	20,673
Donor relations management	-	13,887	13,887	-	12,632	12,632
Accounting and legal fees	-	2,168	2,168	-	2,061	2,061
Sundries	-	2,098	2,098	-	2,630	2,630
Bank charges	-	2,155	2,155	-	1,614	1,614
	<u>161,993</u>	<u>64,697</u>	<u>226,690</u>	<u>309,133</u>	<u>52,098</u>	<u>361,231</u>
	<u>161,993</u>	<u>64,697</u>	<u>226,690</u>	<u>309,133</u>	<u>52,098</u>	<u>361,231</u>
<b>Analysis by fund</b>						
Unrestricted funds	21,428	64,697	86,125	91,784	52,098	143,882
Restricted funds	140,565	-	140,565	217,349	-	217,349
	<u>161,993</u>	<u>64,697</u>	<u>226,690</u>	<u>309,133</u>	<u>52,098</u>	<u>361,231</u>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 5 Grants payable

	2024	2023
	£	£
Grants to institutions:		
Sponsor a child - restricted	73,666	24,431
Wellbeing of women	-	5,000
Feed a child	10,688	19,899
Tears4Smiles	7,500	-
Vocational training college	3,236	7,092
UClan COVID-19 grant		33,991
Health centre	10,552	15,984
Degree college	7,709	15,643
Homeless Housing	17,472	23,715
Flood appeal		70,250
University for girls		1,345
Abaseen housing	9,742	-
Other hypothecated funds	21,427	91,783
	<u>161,992</u>	<u>309,133</u>
Grants to individuals	161,992	309,133

### 6 Support costs

	Finance	Other	Total	Finance	Other	Total
	£	£	2024	£	£	2023
	£	£	£	£	£	£
Other resources expended	2,168	62,530	64,698	2,061	50,037	52,098
	<u>2,168</u>	<u>62,530</u>	<u>64,698</u>	<u>2,061</u>	<u>50,037</u>	<u>52,098</u>

Other costs include payments to the independent examiners of £1,770 (2023 - £1,620).

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7	Net movement in funds	Balance b/fwd £	Incoming resources £	Resources expended £	Balance c/fwd £
	Net movement in funds is stated after charging/(crediting)				
	<b>Restricted funds</b>				
	Sponsor a Child	19,280	95,091	(86,393)	27,978
	Feed a child	-	11,484	(10,688)	796
	Well-being of Women	7,888	59	(5,362)	2,585
	Shamshatoo Health Centre	1,658	45,837	(1,658)	45,837
	Vocational Training College	-	6,301	(5,129)	1,172
	COVID	8,118	-	(8,118)	-
	Degree college	-	4,799	(3,916)	883
	Tears2Smiles	5,170	20,658	(7,567)	18,261
	Homeless Housing	6,328	10,988	(15,031)	2,285
	Unviersity for Girls	5,675	1,165	(5,640)	1,200
	Asbaseen Housing	4,702	4,459	(9,161)	-
	Flood Appeal	4,340	-	(4,340)	-
	Food Hampers		1,798	-	1,798
	Fruit Trees		100	-	100
	Toubkal 24		2,059		2,059
		<b>63,159</b>	<b>204,798</b>	<b>(163,003)</b>	<b>104,954</b>
	<b>Unrestricted funds</b>				
	Donations	35,473	52,246	(62,554)	25,165
	W & H Bingley memorial fund	23,547		(146)	23,401
		<b>59,020</b>	<b>52,246</b>	<b>(62,700)</b>	<b>48,566</b>
	Total	<b>122,179</b>	<b>257,044</b>	<b>(225,703)</b>	<b>153,520</b>

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

<b>10 Intangible fixed assets</b>		<b>Website</b>
		<b>£</b>
<b>Cost</b>		
At 1 April 2023 and 31 March 2024		<b>6,480</b>
		<hr/>
<b>Amortisation and impairment</b>		
At 1 April 2023		<b>1,296</b>
Amortisation charged for the year		<b>1,296</b>
		<hr/>
At 31 March 2024		<b>2,592</b>
		<hr/>
<b>Carrying amount</b>		
At 31 March 2024		<b>3,888</b>
		<hr/> <hr/>
At 31 March 2023		<b>5,184</b>
		<hr/> <hr/>
<b>11 Financial instruments</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	<b>23,401</b>	<b>23,547</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>12 Debtors</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	<b>90</b>	<b>-</b>
Other debtors	<b>33,252</b>	<b>137</b>
	<hr/>	<hr/>
	<b>33,342</b>	<b>137</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>13 Current asset investments</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Unlisted investments	<b>23,401</b>	<b>23,547</b>
	<hr/> <hr/>	<hr/> <hr/>
<b>14 Creditors: amounts falling due within one year</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>605</b>	<b>87</b>
Other creditors	<b>-</b>	<b>13,000</b>
Accruals and deferred income	<b>3,872</b>	<b>1,650</b>
	<hr/>	<hr/>
	<b>4,477</b>	<b>14,737</b>
	<hr/> <hr/>	<hr/> <hr/>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
	63,159	204,798	(140,565)	(22,438)	104,954
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
	156,101	191,569	(217,349)	(67,162)	63,159

### 16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2024
	£	£	£	£	£	£
General funds	59,018	53,380	(86,125)	22,438	(145)	48,566
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>Gains and losses</b>	<b>At 31 March 2023</b>
	£	£	£	£	£	£
General funds	19,080	118,324	(143,882)	67,162	(1,666)	59,018

### 17 Cash generated from operations

	2024	2023
	£	£
Surplus/(deficit) for the year	31,344	(53,005)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,134)	(979)
Loss/(gain) on investment	145	1,666
Amortisation	1,296	1,296
Movements in working capital:		
(Increase) in debtors	(33,205)	(126)
(Decrease) in creditors	(10,260)	(2,748)
<b>Cash absorbed by operations</b>	<b>(11,814)</b>	<b>(53,896)</b>

**THE ABASEEN FOUNDATION U.K.**

England & Wales - Charity number 1157009

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# Accounts

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Charity registration number 1157009

**THE ABASEEN FOUNDATION U.K.**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# THE ABASEEN FOUNDATION U.K.

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# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK and Republic of Ireland (FRS 102)" (effective October 2019).

#### **Objectives and activities**

The Foundation's objectives are for such exclusively charitable purposes for the benefits of the inhabitants of Pakistan (hereinafter called the "area of benefit") in particular, but not exclusively by the provision of financial assistance, advice and goods and equipment to the Abaseen Foundation in Peshawar, Khyber Pakhtunkhwa, Pakistan.

The Board have had due regard to guidance published by the Charity Commission on Public benefit.

#### **Achievement and performance**

##### **Charitable activities**

The Foundation, in partnership with the Abaseen Foundation Pakistan, pursued its charitable objectives in 2022/23 by way of the following strands of activity:

##### **Health**

The Baghbanan Health Centre adjacent to the Foundation's Noor Model School, continues to offer services including providing health education to the pupils at Noor Model School and their families.

##### **Well-being of Women 'WoW'**

The aim of the project is to support the improvement of the physical, mental, educational and social health and wellbeing of women and girls in Peshawar. The project has two elements:

Menstrual Hygiene Management Project - Menstrual hygiene is a major issue for both women and adolescent girls in Pakistan. They have very little access to sanitary products, clean water and hygiene facilities which has a great impact on their female health status. On average girls miss 4-5 days of school a month when they are on their periods according to IRSP (2013). Great distress, shame and embarrassment is experienced by the girls when they are unable to obtain adequate sanitary products. The project will involve providing menstrual hygiene training, to both the teachers and girls in the Abaseen schools and then supply them with reusable sanitary towels. The second phase of the project will be to visit homes of local women and deliver individual training to both mothers and adolescent girls and then give them a sanitary hygiene pack.

Mother and Child Health Project - Expand the current medical health centre services specifically for mothers and children, this will include the following services:

Recruit and maintain the presence of a female gynecologist within the Abaseen Health Centre who would provide medical/surgical care to the local women;

Employ Lady Health Visitors to support the delivery and promotion of women's health projects;

Develop a maternity suite to support maternity care for women which will include pre and postnatal care, labour and childbirth for all women who attend the health centre.

Evaluation of the projects will be carried out in partnership with academic institutions in UK and Pakistan

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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#### **Education**

##### ***Schools***

The Noor Model School on the brick kilns in Peshawar continues to develop and has gone from strength to strength.

Further grant applications and fund-raising initiatives continue to expand the school buildings, provide funds to equip the school and pay for fees of children who cannot afford to attend due to extreme poverty.

The two funding initiatives commenced in autumn of 2015 have continued to grow and develop:

Feed a Child, finding sponsors to donate regularly through standing order to provide one meal a day for the school children who work on the brick kiln at Noor Model School;

Sponsor a Child, finding sponsors to donate regularly through standing order to provide education to children who are too poor to attend school.

Both initiatives have proved very successful and as a consequence the schools are thriving. A strategy has been developed for MGM and BGM schools, which will achieve self-sustainability.

##### ***Degree College***

Following successful A level results from many of the girls at MGM school, requests were received from parents and female students for the Foundation to develop a degree college to enable the girls to continue their education locally. No such facility exists in the area. During 2022/2023 Abaseen Foundation have received approval from the government regulator to provide degree courses and have partnered with the Women's University in Peshawar who will be the academic awarding body.

##### ***Development of a University***

A new donor has come forward and is encouraging the Foundation to develop the Degree College further and develop this as a university. The donor is investing funds with Abaseen Foundation to allow this development to progress.

##### ***Vocational Training***

The vocational scheme has been developed, is progressing well and all the milestones of the trial period have been achieved. The computer centre, stitching and embroidery and apprenticeship scheme have proved very successful, and the community interest is phenomenal. The main reasons for its success are; need in the area, its community location, local instructors and the incentive packages to the participants.

##### ***Low-cost housing for the poor homeless***

The area where the Abaseen Foundation is operating is very backward and inhabited by marginalised people who work in low paid daily wages jobs or are unemployed. Most of the families have migrated into the area due to different calamities including wars, terrorism or economic reasons. There are several families who do not own any house or land and live as a tenant in the houses of people with means.

AF PK found a donor who has purchased a small piece of land and AF have raised the funds and constructed 9 houses. The first family have moved into the scheme. In 2022/23 funds have been raised to provide furniture and other fixtures to enhance the lives of the people living in these houses.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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#### **Orphan scheme**

##### *Aim*

To provide support for orphans within host families working on the Brick Kilns in Baghbanan and in the Shamshatoo area of Khyber-Pakhtunkhwa.

##### *Objectives*

1. Raise funds to support orphans as follows:
  - Family support – provide basic essential food items for the whole family e.g. flour, tea, rice, sugar, cooking oil, salt, soap, washing powder, tooth paste and safety matches.
  - Individual orphan support - provide school fees, transport costs, uniform including shoes, books, birthday gifts, Eid clothes, stationary, and daily spending money.
  - Ad hoc expenditure to be applied for – medical fees and medicines.
2. There may be more than one orphan per family as siblings are generally adopted together, the family will receive 1 family pack of food and each child will receive the benefits described in 1. above.
3. Each orphan will enter the scheme at whatever age and be guaranteed support until they are 18 years old.
4. The costs and how funds will be managed are as follows:
  - Family food pack will be provided quarterly
  - Individual orphan support will be provided each month
  - Ad hoc expenditure as required will be applied for to the Abaseen Foundation who will hold funds in the name of this scheme to be used solely for the scheme costs. The Abaseen Foundation Pakistan will be responsible for determining who is worthy of such support
  - As a general rule, cash will not be given to the families, all food items will be purchased and delivered and all fees and clothing etc will be paid for directly by the Abaseen Foundation. Where it is necessary for the family to purchase items directly the Abaseen Foundation will approve the expenditure and will require receipts before cash is paid to the family.

#### **Research**

The Foundation continues to work in partnership with the University of Central Lancashire.

The Abaseen Foundation is actively engaged in research with collaborators from Universities in Pakistan, UK and USA. The primary focus is on research relating to the United Nations Sustainable Development Goals, particularly in fields of nutrition, food security and health.

Our guiding principle is that all the research we undertake must be in response to the needs identified by the local communities, through the Jirga. We endeavor to engage with community members throughout the research process to provide valued input into the design, management and delivery of our projects.

Research is important as it provides:

- data to help us evaluate the impact of our activities;
- an opportunity for capacity building and providing training for our staff employed on the projects;
- an opportunity to disseminate through academic publications what we have learned through our projects that may benefit others working in similar environments;
- strengthened connections with local academic institutions and hospitals, such as Khyber Medical University and Rehman Medical Institute, Peshawar.

The results of this research have influenced how the lives of people in this area can be improved, with important implications for other areas of Pakistan and other developing countries.

#### **Benefits of school lunch on cognitive function**

When the Abaseen Foundation introduced its school lunch programme at the Noor Model School and Mian Gul School, we had an opportunity to monitor the impact of providing a school lunch on the cognitive performance of the children attending the school. Using a simple paper-based test, we monitored the children over a 12-month period. A local government school where no meals were provided served as the control. Our study showed that providing one meal a day to malnourished primary school age children does improve cognitive function in the lowest quartile of performance.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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#### **Humanitarian relief**

During 2022/2023 the Abaseen Foundation raised significant funds in the UK and Pakistan and provided humanitarian relief including emergency relief and longer-term rehabilitation projects to people who were affected by the floods in Swat valley.

The projects provided included construction of a new cable car to reconnect several villages to the main community allowing health care, education and day to day life to resume. A new hydroelectric system providing energy to several villages in the most northern area of Swat. Provision of female hygiene packs to women and girls.

#### **Regular giving**

Standing orders have increased, we continue to raise funds, encouraging as many people as possible to shop using 'Easy Fundraising' and fundraising through collection boxes. Pennies from Heaven continues to grow at UCLAN - staff giving pennies from salaries and payroll giving through Give as you Earn continues to grow in various other organisations.

#### **Fundraising activities**

Fundraising events have resumed following the pandemic and a Ramadan campaign was very successful in raising funds from the South Asian community members.

#### **Annual Fundraising Treks**

Due to COVID-19 it was not possible to arrange a trek this year, the treks will resume in 2024.

#### **Financial review Reserves policy**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between one and two month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the year. The available unrestricted reserves at 31 March 2023 were £59,018 (2022 - £19,080). The trustees will continue to monitor free reserves carefully and will avail themselves of the support that Government has pledged, when and if required, to operate with available cash reserves and bank facilities through this period of uncertainty. The estimated closing costs of the Foundation is £4,000.

#### **Plans for future periods**

A 3-year Strategic Development Plan is continuously updated jointly by AF UK and AFPK and is available on request.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

D Le Mare  
I Munshi  
M Ferguson  
M J Mckeown  
R Afzal  
M I Sharif  
A Hussain  
H Suleman  
E Waddington  
P Ansell  
N M Lowe  
K Owen  
S Hanif  
H Bingley  
S Salam

Trustees are recruited by the Board in accordance with the skills requisite of the role. General, financial and planning decisions are made by consensus of Trustees mainly or a majority if a vote is necessary at regular meetings.

The Abaseen Foundation UK was registered as a Charitable Incorporated Organisation (CIO) on 12 May 2014 and on the 1 April 2016 all activities, assets and liabilities were transferred from the charity to the CIO and the old charity has closed. This has been done primarily for two reasons; to relieve the Trustees of personal liability for the charity as it grows and becomes more complex and donors increasingly require CIO status.

#### Auditor

In accordance with the company's articles, a resolution proposing that be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report was approved by the Board of Trustees.

*H Bingley OBE DL JP*

.....  
H Bingley  
**Trustee**

Date: 04/12/2023.....

*K Owen*

.....  
K Owen  
**Trustee**

# THE ABASEEN FOUNDATION U.K.

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE ABASEEN FOUNDATION U.K.

---

I report to the trustees on my examination of the financial statements of The Abaseen Foundation U.K. (the charity) for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 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 2011 Act.

#### **Independent examiner's statement**

Since the charity'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 , 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



**Ceri Dixon BSc ACA**

**PM+M Solutions for Business LLP**

Greenbank Technology Park

Challenge Way

Blackburn

BB1 5QB

Dated: 07/12/2023.....

Chartered Accountants

Statutory Auditor

# THE ABASEEN FOUNDATION U.K.

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and grants	2	117,345	191,569	308,914	70,463	149,714	220,177
Investments	3	979	-	979	877	-	877
<b>Total income</b>		<b>118,324</b>	<b>191,569</b>	<b>309,893</b>	<b>71,340</b>	<b>149,714</b>	<b>221,054</b>
<b>Expenditure on:</b>							
Charitable activities	4	143,882	217,349	361,231	98,545	125,174	223,719
Net gains/(losses) on investments		(1,666)	-	(1,666)	382	-	382
<b>Net outgoing resources before transfers</b>		<b>(27,224)</b>	<b>(25,780)</b>	<b>(53,004)</b>	<b>(26,823)</b>	<b>24,540</b>	<b>(2,283)</b>
Gross transfers between funds		67,162	(67,162)	-	-	-	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		<b>39,938</b>	<b>(92,942)</b>	<b>(53,004)</b>	<b>(26,823)</b>	<b>24,540</b>	<b>(2,283)</b>
Fund balances at 1 April 2022		19,080	156,101	175,181	45,903	131,561	177,464
<b>Fund balances at 31 March 2023</b>		<b>59,018</b>	<b>63,159</b>	<b>122,177</b>	<b>19,080</b>	<b>156,101</b>	<b>175,181</b>

# THE ABASEEN FOUNDATION U.K.

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	10		5,184		-
<b>Current assets</b>					
Debtors	12	137		11	
Investments	13	23,547		25,212	
Cash at bank and in hand		108,046		167,443	
		<u>131,730</u>		<u>192,666</u>	
<b>Creditors: amounts falling due within one year</b>	14	<u>(14,737)</u>		<u>(17,485)</u>	
Net current assets			<u>116,993</u>		<u>175,181</u>
<b>Total assets less current liabilities</b>			<u>122,177</u>		<u>175,181</u>
<b>Income funds</b>					
Restricted funds			63,159		156,101
Unrestricted funds			59,018		19,080
			<u>122,177</u>		<u>175,181</u>

The financial statements were approved by the Trustees on 04/12/2023

*H Bingley OBE DL JP*

H Bingley  
Trustee

*K Owen*

K Owen  
Trustee

Registration number 1157009

# THE ABASEEN FOUNDATION U.K.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	15		(53,896)		897
<b>Investing activities</b>					
Purchase of intangible assets		(6,480)		-	
Investment income received		979		877	
		<hr/>		<hr/>	
<b>Net cash (used in)/generated from investing activities</b>			(5,501)		877
<b>Net cash used in financing activities</b>			-		-
			<hr/>		<hr/>
<b>Net (decrease)/increase in cash and cash equivalents</b>			(59,397)		1,774
Cash and cash equivalents at beginning of year			167,443		165,669
			<hr/>		<hr/>
<b>Cash and cash equivalents at end of year</b>			108,046		167,443
			<hr/> <hr/>		<hr/> <hr/>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

#### Charity information

The Abaseen Foundation U.K. is a private company limited by guarantee incorporated in England and Wales. The registered office is Forge House, Forge Mill, Caton With Littledale, Lancaster, Lancashire, LA2 9NB.

#### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

#### 1.2 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

#### 1.3 Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

#### 1.4 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

#### 1.5 Intangible fixed assets other than goodwill

Website 5 years straight line

#### 1.6 Taxation

The charity is exempt from tax on its charitable activities.

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 2 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	117,345	191,569	308,914	70,463	44,270	114,733
Grants	-	-	-	-	105,444	105,444
	<u>117,345</u>	<u>191,569</u>	<u>308,914</u>	<u>70,463</u>	<u>149,714</u>	<u>220,177</u>
<b>Grants receivable for core activities</b>						
Bizifed Grant	-	-	-	-	15,511	15,511
COVID-19 GCRF Grant	-	-	-	-	89,933	89,933
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,444</u>	<u>105,444</u>

### 3 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Income from unlisted investments	979	877
	<u>979</u>	<u>877</u>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

	Charitable activities 2023 £	Support costs 2023 £	Total 2023 £	Charitable activities 2022 £	Support costs 2022 £	Total 2022 £
Amortisation	-	1,296	1,296	-	-	-
Grants to institutions	309,133	-	309,133	209,568	-	209,568
Fundraising	-	3,810	3,810	-	650	650
Assistant chief executive - period Jun 2021 to Mar 2022	-	7,382	7,382	-	10,695	10,695
Assistant chief executive - period Apr 2022 to Mar 2023	-	20,673	20,673	-	-	-
Travel costs	-	-	-	-	10	10
Donor relations management	-	12,632	12,632	-	-	-
Accounting and legal fees	-	2,061	2,061	-	1,589	1,589
Sundries	-	2,630	2,630	-	853	853
Bank charges	-	1,614	1,614	-	354	354
	<u>309,133</u>	<u>52,098</u>	<u>361,231</u>	<u>209,568</u>	<u>14,151</u>	<u>223,719</u>
	<u>309,133</u>	<u>52,098</u>	<u>361,231</u>	<u>209,568</u>	<u>14,151</u>	<u>223,719</u>
<b>Analysis by fund</b>						
Unrestricted funds	91,784	52,098	143,882	84,394	14,151	98,545
Restricted funds	217,349	-	217,349	125,174	-	125,174
	<u>309,133</u>	<u>52,098</u>	<u>361,231</u>	<u>209,568</u>	<u>14,151</u>	<u>223,719</u>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 5 Grants payable

	2023	2022
	£	£
Grants to institutions:		
Bizifed grant	-	18,011
Sponsor a child - restricted	24,431	25,756
Wellbeing of women	5,000	-
Feed a child	19,899	9,788
Other hypothecated funds	91,783	59,550
Vocational training college	7,092	3,000
UCIAn COVID-19 grant	33,991	68,619
Health centre	15,984	2,844
House build		22,000
Degree college	15,643	-
Homeless Housing	23,715	-
Flood appeal	70,250	-
University for girls	1,345	-
	<u>309,133</u>	<u>209,568</u>
Grants to individuals		209,568

### 6 Support costs

	Finance	Other	Total	Finance	Other	Total
	£	£	£	£	£	£
Other resources expended	1,614	50,484	52,098	354	13,797	14,151
	<u>1,614</u>	<u>50,484</u>	<u>52,098</u>	<u>354</u>	<u>13,797</u>	<u>14,151</u>

Other costs include payments to the independent examiners of £1,620 (2022 - £1,500).

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7	Net movement in funds	Balance b/fwd £	Incoming resources £	Resources expended £	Balance c/fwd £
Net movement in funds is stated after charging/(crediting)					
<b>Restricted funds</b>					
	Bizifed Grant	92,093	-	(92,093)	-
	Sponsor a Child	7,481	36,230	(24,431)	19,280
	Feed a child	6,952	5,920	(12,872)	-
	Well-being of Women	6,816	6,072	(5,000)	7,888
	Shamshatoo Health Centre	650	16,992	(15,984)	1,658
	Vocational Training College	-	4,830	(4,830)	-
	COVID	42,109		(33,991)	8,118
	Tears2Smiles		5,170		5,170
	Homeless Housing		30,043	(23,715)	6,328
	Unviersity for Girls		7,020	(1,345)	5,675
	Asbaseen Housing		4,702		4,702
	Flood Appeal		74,590	(70,250)	4,340
		<b>156,101</b>	<b>191,569</b>	<b>(284,511)</b>	<b>63,159</b>
<b>Unrestricted funds</b>					
	Donations	(6,132)	117,345	(75,740)	35,473
	W & H Bingley memorial fund	25,212		(1,667)	23,545
		<b>19,080</b>	<b>117,345</b>	<b>(77,407)</b>	<b>59,018</b>
	Total	<b>175,181</b>	<b>308,914</b>	<b>(361,918)</b>	<b>122,177</b>

Resources expended on Bizifed grants is in relation to the transfer of the funds to ongoing projects. This was an error in the presentation of the grant allocation in previous years.

### 8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

<b>10 Intangible fixed assets</b>			<b>Website</b>
			<b>£</b>
<b>Cost</b>			
At 1 April 2022			-
Additions - separately acquired			<b>6,480</b>
			<hr/>
At 31 March 2023			<b>6,480</b>
			<hr/>
<b>Amortisation and impairment</b>			
At 1 April 2022			-
Amortisation charged for the year			<b>1,296</b>
			<hr/>
At 31 March 2023			<b>1,296</b>
			<hr/>
<b>Carrying amount</b>			
At 31 March 2023			<b>5,184</b>
			<hr/> <hr/>
At 31 March 2022			-
			<hr/> <hr/>
<b>11 Financial instruments</b>			
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Carrying amount of financial assets</b>			
Instruments measured at fair value through profit or loss		<b>23,547</b>	25,212
		<hr/> <hr/>	<hr/> <hr/>
<b>12 Debtors</b>			
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Trade debtors		-	11
Other debtors		<b>137</b>	-
		<hr/>	<hr/>
		<b>137</b>	11
		<hr/> <hr/>	<hr/> <hr/>
<b>13 Current asset investments</b>			
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
Unlisted investments		<b>23,547</b>	25,212
		<hr/> <hr/>	<hr/> <hr/>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 14 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	87	-
Other creditors	13,000	13,000
Accruals and deferred income	1,650	4,485
	<u>14,737</u>	<u>17,485</u>

### 15 Cash generated from operations

	2023	2022
	£	£
Deficit for the year	(53,005)	(2,283)
Adjustments for:		
Investment income recognised in statement of financial activities	(979)	(877)
Loss/(gain) on investment	1,666	(382)
Amortisation	1,296	-
Movements in working capital:		
(Increase)/decrease in debtors	(126)	4,439
(Decrease) in creditors	(2,748)	-
<b>Cash (absorbed by)/generated from operations</b>	<u><u>(53,896)</u></u>	<u>897</u>

**THE ABASEEN FOUNDATION U.K.**

England & Wales - Charity number 1157009

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# Accounts

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**Charity registration number 1157009**

**THE ABASEEN FOUNDATION U.K.  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

# THE ABASEEN FOUNDATION U.K.

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# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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The trustees present their annual report and financial statements for the year ended 31 March 2022.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the note to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK and Republic of Ireland (FRS 102)" (effective October 2019).

#### **Objectives and activities**

The Foundation's objectives are for such exclusively charitable purposes for the benefits of the inhabitants of Pakistan (hereinafter called the "area of benefit") in particular but not exclusively by the provision of financial assistance, advice and goods and equipment to the Abaseen Foundation in Peshawar, Khyber Pakhtunkhwa, Pakistan.

The Board have had due regard to guidance published by the Charity Commission on Public benefit.

#### **Achievement and performance**

##### **Charitable activities**

The Foundation, in partnership with the Abaseen Foundation Pakistan, pursued its charitable objectives in 2021/22 by way of the following strands of activity:

##### **Health**

The Baghbanan Health Centre adjacent to the Foundation's Noor Model School, continues to offer services including providing health education to the pupils at Noor Model School and their families.

##### **Well-being of Women 'WoW'**

The aim of the project is to support the improvement of the physical, mental, educational and social health and wellbeing of women and girls in Peshawar. The project has two elements:

1. Menstrual Hygiene Management Project - Menstrual hygiene is a major issue for both women and adolescent girls in Pakistan. They have very little access to sanitary products, clean water and hygiene facilities which has a great impact on their female health status. On average girls miss 4-5 days of school a month when they are on their periods according to IRSP (2013). Great distress, shame and embarrassment is experienced by the girls when they are unable to obtain adequate sanitary products. The project will involve providing menstrual hygiene training, to both the teachers and girls in the Abaseen schools and then supply them with reusable sanitary towels. The second phase of the project will be to visit homes of local women and deliver individual training to both mothers and adolescent girls and then give them a sanitary hygiene pack.

2. Mother and Child Health Project - Expand the current medical health centre services specifically for mothers and children, this would include the following services:

a) Recruit and maintain the presence of a female gynaecologist within the Abaseen Health Centre who would provide medical/surgical care to the local women;

b) Employ Lady Health Visitors to support the delivery and promotion of women's health projects;

c) Develop a maternity suite to support maternity care for women which will include pre and postnatal care, labour and childbirth for all women who attend the health centre.

Evaluation of the projects will be carried out in partnership with academic institutions in UK and Pakistan

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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#### **Education**

The Noor Model School on the brick kilns in Peshawar continues to develop and has gone from strength to strength.

Further grant applications and fund-raising initiatives continue to expand the school buildings, provide funds to equip the school and pay for fees of children who cannot afford to attend due to extreme poverty.

The two funding initiatives commenced in autumn of 2015 have continued to grow and develop:

1. Feed a Child, finding sponsors to donate regularly through standing order to provide one meal a day for the school children who work on the brick kiln at Noor Model School;
2. Sponsor a Child, finding sponsors to donate regularly through standing order to provide education to children who are too poor to attend school.

Both of these initiatives have proved very successful and as a consequence the schools are thriving. A strategy has been developed for MGM and BGM schools, which will achieve self-sustainability for them both by 2027.

#### **Vocational Training**

The vocational scheme has been developed, is progressing well and all the milestones of the trial period have been achieved. The computer centre, stitching and embroidery and apprenticeship scheme have proved very successful and the community interest is phenomenal. The main reasons for its success are; need in the area, its community location, local instructors and the incentive packages to the participants.

#### **Low cost housing for the poor homeless**

The area where the Abaseen Foundation is operating is very backward and inhabited by the marginalised people who either work in low paid daily wages jobs or are unemployed. Most of the families have migrated into the area due to different calamities including wars, terrorism or economic reasons. There are a number of families who do not own any house or land and live as a tenant in the houses of people with means.

AF PK found a donor who has purchased a small piece of land and AF have raised the funds and constructed 9 houses. The first family have moved into the scheme.

#### **Research**

The Foundation continues to work in partnership with the University of Central Lancashire.

The Abaseen Foundation is actively engaged in research with collaborators from Universities in Pakistan, UK and USA. The primary focus is on research relating to the United Nations Sustainable Development Goals, particularly in fields of nutrition, food security and health.

Our guiding principle is that all the research we undertake must be in response to the needs identified by the local communities, through the Jirga. We endeavour to engage with community members throughout the research process to provide valued input into the design, management and delivery of our projects.

Research is important as it provides:

- data to help us evaluate the impact of our activities;
- an opportunity for capacity building and providing training for our staff employed on the projects;
- an opportunity to disseminate through academic publications what we have learned through our projects that may benefit others working in similar environments;
- strengthened connections with local academic institutions and hospitals, such as Khyber Medical University and Rehman Medical Institute, Peshawar.

The results of this research have influenced how the lives of people in this area can be improved, with important implications for other areas of Pakistan and other developing countries.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 31 MARCH 2022

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#### **Biofortified Wheat to Alleviate Zinc Deficiency (BIZIFED) Project**

The National Survey shows that 40% of the population in Pakistan are zinc deficient. This affects growth, immune function and cognitive development in children. One strategy to tackle zinc deficiency on a national scale is to grow staple crops that have a high zinc content. This can be achieved through traditional breeding techniques, coupled with addition of zinc fertilizer, known as "biofortification".

We have been working with academic partners to examine the effectiveness of consuming flour made with zinc-biofortified wheat on the zinc status of the consumers. The project named "BiZiFED" was funded by UK Government through the Global Challenges Research Fund.

The early findings from this study show that consumption of flour milled from zinc biofortified wheat can increase the dietary zinc intake by 21% compared with standard flour. In terms of the acceptability of the flour in the community, there were some initial concerns raised. These were discussed openly with the field team and the subsequent response to the flour was overwhelmingly positive. The findings from this research will help to inform the government scale-up of the biofortification strategy in Pakistan, but also relevant to other countries where zinc deficiency is a public health problem. We also had opportunity to discuss the project with the then Prime Minister, Imran Khan, during a visit in March 2020.

#### **COVID-19 Research project**

The COVID-19 pandemic significantly impacted all our education and health support activities. We are pleased to be awarded a grant from UK Government through the Global Challenges Research Fund, specifically for research addressing the impact of COVID-19 low resource communities. As part of this project, we have been working with community members to produce a toolkit that will help to support communities, community engagement and risk minimisation in similar hard-to-reach communities for future health crises. We are in regular communication with UNICEF and the department of health in Khyber Pakhtunkhwa to share our findings.

#### **Benefits of school lunch on cognitive function**

When the Abaseen Foundation introduced its school lunch programme at the Noor Model School and Mian Gul School, we had an opportunity to monitor the impact of providing a school lunch on the cognitive performance of the children attending the school. Using a simple paper-based test, we monitored the children over a 12-month period. A local government school where no meals were provided served as the control. Our study showed that providing one meal a day to malnourished primary school age children does improve cognitive function in the lowest quartile of performance.

#### **Humanitarian relief**

We do shy away from this activity unless there is a major disaster but we do mobilise resources when required with funds that become available.

#### **Regular giving**

Standing orders have increased, we continue to raise funds, encouraging as many people as possible to shop using 'Easy Fundraising' and fundraising through collection boxes. Pennies from Heaven continues to grow at UCLAN - staff giving pennies from salaries and payroll giving through Give as you Earn continues to grow in various other organisations.

#### **Fundraising activities**

Due to COVID-19 the fundraising activities have been redesigned to be COVID-19 safe and funds have not reduced.

A Ramadan campaign was very successful in raising funds from the South Asian community members.

#### **Annual Fundraising Treks**

Due to COVID-19 it was not possible to arrange a trek this year.

# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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### Financial review

#### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between one and two month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The available unrestricted reserves at 31 March 2022 were £19,080 (2021 - £45,903). The trustees take some comfort from this in light of the impact of the COVID-19 pandemic following the year end. The trustees will continue to monitor free reserves carefully and will avail themselves of the support that Government has pledged, when and if required, to operate with available cash reserves and bank facilities through this period of uncertainty. The estimated closing costs of the Foundation is £4,000.

#### Plans for future periods

A 3-year Strategic Development Plan has been developed jointly by AF UK and AFPK and will be implemented in accordance with COVID-19 restrictions. The plan is available on request.

### Structure, governance and management

The trustees who served during the year and up to the date of signature of the financial statements were:

D Le Mare  
I Munshi  
M Ferguson  
M J Mckeown  
R Afzal  
M I Sharif  
A Hussain  
H Suleman  
E Waddington  
P Ansell  
N M Lowe  
K Owen  
S Hanif  
H Bingley

Trustees are recruited by the Board in accordance with the skills requisite of the role. General, financial and planning decisions are made by consensus of Trustees mainly or a majority if a vote is necessary at regular meetings.

The Abaseen Foundation UK was registered as a Charitable Incorporated Organisation (CIO) on 12 May 2014 and on the 1 April 2016 all activities, assets and liabilities were transferred from the charity to the CIO and the old charity has closed. This has been done primarily for two reasons; to relieve the Trustees of personal liability for the charity as it grows and becomes more complex and donors increasingly require CIO status.


# THE ABASEEN FOUNDATION U.K.

## TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

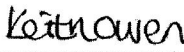
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The trustees' report was approved by the Board of Trustees.

  
Helen Bingley (sig.30/08/2022.11:56 GMT+1)

H Bingley  
Trustee

Date: 30/08/2022



K Owen  
Trustee

# THE ABASEEN FOUNDATION U.K.

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF THE ABASEEN FOUNDATION U.K.

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I report on the accounts for the year ended 31 March 2022, which are set out on pages 7 - 14.

#### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

#### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Paul Spencer FCCA  
ACCA  
PM+M Solutions for Business LLP  
Greenbank Technology Park  
Challenge Way  
Blackburn  
BB1 5QB

Date ..... 6 September 2022 .....

# THE ABASEEN FOUNDATION U.K.

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<b><u>Income from:</u></b>						
Donations and grants	2	70,463	149,714	220,177	37,104	687,091
Investments	3	877	-	877	850	850
<b>Total income</b>		<b>71,340</b>	<b>149,714</b>	<b>221,054</b>	<b>37,954</b>	<b>687,941</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	4	98,545	125,174	223,719	50,748	598,061
Net gains/(losses) on investments		382	-	382	2,416	2,416
<b>Net (expenditure)/income for the year/ Net movement in funds</b>		<b>(26,823)</b>	<b>24,540</b>	<b>(2,283)</b>	<b>(10,378)</b>	<b>92,296</b>
Fund balances at 1 April 2021		45,903	131,561	177,464	56,281	85,168
<b>Fund balances at 31 March 2022</b>		<b>19,080</b>	<b>156,101</b>	<b>175,181</b>	<b>45,903</b>	<b>177,464</b>

# THE ABASEEN FOUNDATION U.K.

## BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
<b>Current assets</b>					
Debtors	10	11		4,450	
Investments	11	25,212		24,830	
Cash at bank and in hand		167,443		165,669	
		<u>192,666</u>		<u>194,949</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(17,485)</u>		<u>(17,485)</u>	
Net current assets			<u><b>175,181</b></u>		<u>177,464</u>
<b>Income funds</b>					
Restricted funds			<u>156,101</u>		<u>131,561</u>
Unrestricted funds			<u>19,080</u>		<u>45,903</u>
			<u><b>175,181</b></u>		<u>177,464</u>

The financial statements were approved by the Trustees on 30/08/2022.....

.....  
H Bingley  
Trustee

.....  
K Owen  
Trustee

Registration number 1157009

# THE ABASEEN FOUNDATION U.K.

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

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	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	14		897		124,131
<b>Investing activities</b>					
Investment income received		877		850	
<b>Net cash generated from investing activities</b>			877		850
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			1,774		124,981
Cash and cash equivalents at beginning of year			165,669		40,688
<b>Cash and cash equivalents at end of year</b>			167,443		165,669

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# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### 1.2 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### 1.3 Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### 1.4 Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### 1.5 Taxation

The charity is exempt from tax on its charitable activities.

#### 2 Donations and grants

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	70,463	44,270	114,733	37,104	55,315	92,419
Grants	-	105,444	105,444	-	594,672	594,672
	<u>70,463</u>	<u>149,714</u>	<u>220,177</u>	<u>37,104</u>	<u>649,987</u>	<u>687,091</u>
<b>Grants receivable for core activities</b>						
Bizifed Grant	-	15,511	15,511	-	530,732	530,732
COVID-19 GCRF Grant	-	89,933	89,933	-	63,940	63,940
	<u>-</u>	<u>105,444</u>	<u>105,444</u>	<u>-</u>	<u>594,672</u>	<u>594,672</u>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 3 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Income from unlisted investments	877	850

### 4 Charitable activities

	Charitable activities 2022 £	Support costs 2022 £	Total 2022 £	Charitable activities 2021 £	Support costs 2021 £	Total 2021 £
Grants to institutions	209,568	-	209,568	572,864	-	572,864
Fundraising / event costs	-	650	650	-	-	-
Assistant chief executive	-	10,695	10,695	-	17,912	17,912
Travel costs	-	10	10	-	568	568
Trek costs	-	-	-	-	2,702	2,702
Accounting and legal fees	-	1,589	1,589	-	1,554	1,554
Sundries	-	853	853	-	2,097	2,097
Bank charges	-	354	354	-	364	364
	<u>209,568</u>	<u>14,151</u>	<u>223,719</u>	<u>572,864</u>	<u>25,197</u>	<u>598,061</u>
	<u>209,568</u>	<u>14,151</u>	<u>223,719</u>	<u>572,864</u>	<u>25,197</u>	<u>598,061</u>
<b>Analysis by fund</b>						
Unrestricted funds	84,394	14,151	98,545	25,551	25,197	50,748
Restricted funds	125,174	-	125,174	547,313	-	547,313
	<u>209,568</u>	<u>14,151</u>	<u>223,719</u>	<u>572,864</u>	<u>25,197</u>	<u>598,061</u>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 5 Grants payable

	2022	2021
	£	£
Grants to institutions:		
Bizifed grant	18,011	455,713
Sponsor a child - restricted	25,756	31,846
Feed a child	9,788	16,610
Small hypothecated projects	59,550	25,550
Vocational training college	3,000	-
UCLan COVID-19 grant	68,619	43,145
Health centre	2,844	-
House build	22,000	-
	<u>209,568</u>	<u>572,864</u>
Grants to individuals	<u>209,568</u>	<u>572,864</u>

#### 6 Support costs

	Finance	Other	Total	Finance	Other	Total
	£	£	2022	£	£	2021
			£			£
Other resources expended	354	13,797	14,151	364	24,833	25,197
	<u>354</u>	<u>13,797</u>	<u>14,151</u>	<u>364</u>	<u>24,833</u>	<u>25,197</u>

Other costs include payments to the independent examiners of £1,500 (2021 - £1,500).

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

7	Net movement in funds	Balance b/fwd £	Incoming resources £	Resources expended £	Balance c/fwd £
	Net movement in funds is stated after charging/(crediting)				
	<b>Restricted funds</b>				
	Bizified Grant	94,593	15,511	(18,011)	92,093
	Sponsor a Child	2,983	30,254	(25,756)	7,481
	Feed a child	3,546	13,194	(9,788)	6,952
	Well-being of Women	5,994	822		6,816
	Shamshatoo Health Centre	650			650
	Vocational Training College	3,000		(3,000)	-
	COVID	20,795	89,933	(68,619)	42,109
		<b>131,561</b>	<b>149,714</b>	<b>(125,174)</b>	<b>156,101</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
	<b>Unrestricted funds</b>				
	Donations	21,073	71,340	(98,545)	(6,132)
	W & H Bingley memorial fund	24,830	382	-	25,212
		<b>45,903</b>	<b>71,722</b>	<b>(98,545)</b>	<b>19,080</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
		<b>177,464</b>	<b>221,436</b>	<b>(223,719)</b>	<b>175,181</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>8</b>	<b>Trustees</b>				
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.				
<b>9</b>	<b>Financial instruments</b>			<b>2022</b>	<b>2021</b>
				£	£
	<b>Carrying amount of financial assets</b>				
	Instruments measured at fair value through profit or loss			<b>25,212</b>	24,830
				<u>          </u>	<u>          </u>
<b>10</b>	<b>Debtors</b>			<b>2022</b>	<b>2021</b>
				£	£
	<b>Amounts falling due within one year:</b>				
	Trade debtors			11	4,450
				<u>          </u>	<u>          </u>

# THE ABASEEN FOUNDATION U.K.

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

<b>11</b>	<b>Current asset investments</b>							<b>2022</b>	<b>2021</b>
								£	£
	Unlisted investments							<b>25,212</b>	24,830
<b>12</b>	<b>Creditors: amounts falling due within one year</b>							<b>2022</b>	<b>2021</b>
								£	£
	Other creditors							<b>13,000</b>	13,000
	Accruals and deferred income							<b>4,485</b>	4,485
								<b>17,485</b>	<b>17,485</b>
<b>13</b>	<b>Analysis of net assets between funds</b>								
		<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>		
		<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>		
		£	£	£	£	£	£		
	Fund balances at 31 March 2022 are represented by:								
	Current assets/(liabilities)	<b>19,080</b>	<b>156,101</b>	<b>175,181</b>	<b>45,904</b>	<b>131,560</b>	<b>177,464</b>		
		<b>19,080</b>	<b>156,101</b>	<b>175,181</b>	<b>45,904</b>	<b>131,560</b>	<b>177,464</b>		
<b>14</b>	<b>Cash generated from operations</b>							<b>2022</b>	<b>2021</b>
								£	£
	(Deficit)/surplus for the year							<b>(2,283)</b>	<b>92,296</b>
	Adjustments for:								
	Investment income recognised in statement of financial activities							<b>(877)</b>	(850)
	Gain on disposal of investments							<b>(382)</b>	<b>(2,416)</b>
	Movements in working capital:								
	Decrease in debtors							<b>4,439</b>	18,624
	(Decrease)/increase in creditors							-	<b>16,477</b>
	<b>Cash generated from operations</b>							<b>897</b>	<b>124,131</b>

**THE ABASEEN FOUNDATION U.K.**

England & Wales - Charity number 1157009

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2021  
for  
THE ABASEEN FOUNDATION U.K.**

Haworths Limited  
Chartered Accountants  
The Old Tannery  
Eastgate  
Accrington  
Lancashire  
BB5 6PW

**THE ABASEEN FOUNDATION U.K.**

**Contents of the Financial Statements  
for the Year Ended 31 March 2021**

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Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Cash Flow Statement	10
Notes to the Financial Statements	11 to 16

# THE ABASEEN FOUNDATION U.K.

## Report of the Trustees for the Year Ended 31 March 2021

The trustees present their report and accounts for the year ended 31 March 2021.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Trust's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities applicable in the UK and Republic of Ireland published in October 2019.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Charity number

1157009

#### Principal address

Forge House  
Forge Mill  
Caton with Littledale  
Lancaster  
Lancashire  
LA2 9NB

#### Trustees

H Bingley	
D Le Mare	
R T Paine	- deceased 10.8.21
H Suleman	
A Hussain	
I Munshi	
R Anderson	
E Waddington	
M Ferguson	
P Ansell	
N M Lowe	
M J Mckeown	
K Owen	- appointed 1.6.20
R Afzal	- appointed 12.5.20
M I Sharif	- appointed 1.9.20
S Hanif	- appointed 27.10.20

#### Independent examiner

Paul Spencer FCCA  
ACCA  
Haworths Limited  
Chartered Accountants  
The Old Tannery  
Eastgate  
Accrington  
Lancashire  
BB5 6PW

### STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees who served during the year were:

H Bingley	M Ferguson
I Munshi	A Hussain
M J Mckeown	M I Sharif
N Lowe	P Ansell
R T Paine	E Waddington
H Suleman	D La Mare
R Ferguson	R Afzal

**THE ABASEEN FOUNDATION U.K.**

**Report of the Trustees  
for the Year Ended 31 March 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

K Owen

S Hanif

Trustees are recruited by the Board in accordance with the skills requisite of the role. General, financial and planning decisions are made by consensus of Trustees mainly or a majority if a vote is necessary at regular meetings

The Abaseen Foundation UK was registered as a Charitable Incorporated Organisation (CIO) on 12 May 2014 and on the 1 April 2016 all activities, assets and liabilities were transferred from the charity to the CIO and the old charity has closed. This has been done primarily for two reasons; to relieve the Trustees of personal liability for the charity as it grows and becomes more complex and donors increasingly require CIO status.

**Risk Management**

The trustees have assessed the major risks to which the Trust is exposed, in particular those related to the operations and finances of the Trust and are satisfied that adequate systems are in place to mitigate any exposure to the major risks. A review of the risks was looked at during the period and adjustments made to policies and procedures where appropriate.

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The Foundation's objectives are for such exclusively charitable purposes for the benefits of the inhabitants of Pakistan (hereinafter called the "area of benefit") in particular but not exclusively by the provision of financial assistance, advice and goods and equipment to the Abaseen Foundation in Peshawar, Khyber Pakhtunkhwa, Pakistan.

The Board have had due regard to guidance published by the Charity Commission on Public benefit.

Report of the Trustees  
for the Year Ended 31 March 2021

## ACHIEVEMENT AND PERFORMANCE

### Charitable activities

The Foundation, in partnership with the Abaseen Foundation Pakistan, pursued its charitable objectives in 2020/21 by way of the following strands of activity:

### Health

The Baghbanan Health Centre adjacent to the Foundation's Noor Model School, continues to offer services including providing health education to the pupils at Noor Model School and their families.

### Well-being of Women 'WoW'

The aim of the project is to support the improvement of the physical, mental, educational and social health and wellbeing of women and girls in Peshawar. The project has two elements:

1. **Menstrual Hygiene Management Project** - Menstrual hygiene is a major issue for both women and adolescent girls in Pakistan. They have very little access to sanitary products, poor water and hygiene facilities which has a great impact on their female health status. On average girls miss 4-5 days a month when they are on their periods according to IRSP (2013). Great distress, shame and embarrassment is experienced by the girls when they are unable to obtain adequate sanitary products. The project will involve providing menstrual hygiene training, to both the teachers and girls in the Abaseen schools and then supply them with reusable sanitary towels. The second phase of the project will be to visit homes of local women and deliver individual training to both mothers and adolescent girls and then give them a sanitary hygiene pack.
2. **Mother and Child Health Project** - Expand the current medical health centre services specifically for mothers and children, this would include the following services:
  - a) Recruit and maintain the presence of a female gynaecologist within the Abaseen Health Centre who would provide medical/surgical care to the local women
  - b) Employ Lady Health Visitors to support the delivery and promotion of women's health projects
  - c) Develop a maternity suite to support maternity care for women which will include pre and postnatal care, labour and childbirth for all women who attend the health centre.

Evaluation of the projects will be carried out in partnership with academic institutions in UK and Pakistan

### Education

The Noor Model School on the brick kilns in Peshawar continues to develop and has gone from strength to strength.

The much-needed construction programme of the BGM School has continued despite the COVID 19 situation.

Further grant applications and fund-raising initiatives continue to expand the school buildings, provide funds to equip the school and pay for fees of children who cannot afford to attend due to extreme poverty.

The two funding initiatives commenced in autumn of 2015 have continued to grow and develop:

1. Feed a Child, finding sponsors to donate regularly through standing order to provide one meal a day for the school children who work on the brick kiln at Noor Model School.
2. Sponsor a Child, finding sponsors to donate regularly through standing order to provide education to children who are too poor to attend school.

Both of these initiatives have proved very successful and as a consequence the schools are thriving.

A strategy has been developed for MGM and BGM schools, which will achieve self-sustainability for them both by 2027.

### Vocational Training

The vocational scheme has been developed, is progressing well and all the milestones of the trial period have been achieved. The computer centre, stitching and embroidery and apprenticeship scheme have proved very successful and the community interest is phenomenal. The main reasons for its success are; need in the area, its community location, local instructors and the incentive packages to the participants.

### Low cost housing for the poor homeless

The area where AF is operating is very backward and inhabited by the marginalised people who either work in low paid daily wages jobs or are unemployed. Most of the families have migrated into the area due to different calamities including wars, terrorism or economic reasons. There are a number of families who do not own any house or land and live as a tenant in the houses of people with means.

# THE ABASEEN FOUNDATION U.K.

## Report of the Trustees for the Year Ended 31 March 2021

### ACHIEVEMENT AND PERFORMANCE

#### Charitable activities

AF PK has launched a modest scheme of finding a small piece of land which can accommodate 8-9 families. AF PK purchased a piece of land of 71 marlas between Shamshatoo and Baghbanan from the local land owners for approximately £7,000.

The land was further divided into 9 plots of 30x48 feet (approx. 5 marla) and a path of 12x460 for access as common area. Each plot will be a corner plot with a sidewalk of 4 feet between the houses. The 1st plot on the road side will be kept as common place and will have a water supply, praying area and a place for social gathering.

#### Research

The Foundation continues to work in partnership with the University of Central Lancashire focusing on scholarships for graduates from MGM and BGM Schools, the University has committed to fund one scholarship per year indefinitely from 2017 and also research in nutrition and maternal health projects.

#### Biofortification with Zinc and Iron for Eliminating Deficiency in Pakistan (BiZIFED 2)

A group of organisations including Abaseen Foundation have been awarded a £2 million project by the BBSRC (Biotechnology and Biological Research Council). The University of Central Lancashire is the lead organisation on the grant and is the grant holder.

This project scales up and extends our current wheat zinc biofortification project (BIZIFED). It started on April 1st 2019. We have support from a great academic team from Khyber Medical University in Peshawar and Universities around the UK, Nottingham University, London School of Hygiene and Tropical Medicine, the British Geological Survey, Kings College London. The Abaseen Foundation will play a central role in the project, co-ordinating a large-scale community intervention study and crop growing trials, as well as overseeing a large portion of the project expenditure on the PK (Pakistan) side. Financial support for UK and PK based Abaseen Foundation staff time is included in the budget.

#### COVID 19 Research project

A new collaborative project with UCLan, funded by UKRI GCRF/NF, is being implemented to investigate how to improve community engagement with COVID-19 public health messages in hard to reach communities. This project is in its early stages and is progressing well.

#### Humanitarian relief

We do shy away from this activity unless there is a major disaster but we do mobilise resources when required with funds that become available.

#### Regular giving

Standing orders have increased, we continue to raise funds, encouraging as many people as possible to shop using 'Easy Fundraising' and fundraising through collection boxes. Pennies from Heaven continues to grow at UCLAN - staff giving pennies from salaries and payroll giving through Give as you earn continues to grow in various other organisations.

#### Fundraising activities

Due to COVID 19 the fundraising activities have been redesigned to be COVID safe and funds have not reduced.

A Ramadan campaign was very successful in raising funds from the South Asian community members.

#### Annual Fundraising Treks

Due to COVID-19 it was not possible to arrange a trek this year.

### FINANCIAL REVIEW

#### Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between one and two month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year. The available unrestricted reserves at 31 March 2021 were £66,698 (2020 - £56,281). The trustees take some comfort from this in light of the impact of the Covid-19 pandemic following the year end. The trustees will continue to monitor free reserves carefully and will avail themselves of the support that Government has pledged, when and if required, to operate with available cash reserves and bank facilities through this period of uncertainty.

### FUTURE DEVELOPMENTS

A 3-year Strategic Development Plan has been developed jointly by AF UK and AFPK and will be implemented in accordance with COVID restrictions. The plan is available on request.

THE ABASEEN FOUNDATION U.K.

Report of the Trustees  
for the Year Ended 31 March 2021

**TRUSTEES' RESPONSIBILITIES**

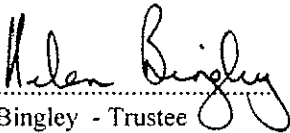
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

Approved by order of the board of trustees on 27th September 2021 and signed on its behalf by:

  
H Bingley - Trustee

**Independent Examiner's Report to the Trustees of  
The Abaseen Foundation U.K.**

I report on the accounts for the year ended 31 March 2021, which are set out on pages seven to sixteen.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the 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.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.



Paul Spencer FCCA  
ACCA  
Haworths Limited  
Chartered Accountants  
The Old Tannery  
Eastgate  
Accrington  
Lancashire  
BB5 6PW

Date: 17 November 2021

THE ABASEEN FOUNDATION U.K.

Statement of Financial Activities  
for the Year Ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Donations and grants	2	37,104	649,987	687,091	521,260
Investment income	3	850	-	850	994
<b>Total incoming resources</b>		<u>37,954</u>	<u>649,987</u>	<u>687,941</u>	<u>522,254</u>
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
Grants Payable		25,551	547,313	572,864	477,648
Other resources expended		25,197	-	25,197	46,468
<b>Total resources expended</b>		<u>50,748</u>	<u>547,313</u>	<u>598,061</u>	<u>524,116</u>
<b>NET INCOMING/(OUTGOING) RESOURCES</b>		<u>(12,794)</u>	<u>102,674</u>	<u>89,880</u>	<u>(1,862)</u>
Gains/(losses) on investments		2,416	-	2,416	(2,970)
<b>Net income/(expenditure)</b>		<u>(10,378)</u>	<u>102,674</u>	<u>92,296</u>	<u>(4,832)</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>56,281</u>	<u>28,887</u>	<u>85,168</u>	<u>90,000</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>45,903</u></u>	<u><u>131,561</u></u>	<u><u>177,464</u></u>	<u><u>85,168</u></u>

**CONTINUING OPERATIONS**

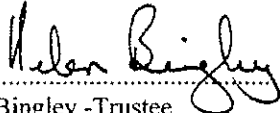
All incoming resources and resources expended arise from continuing activities.

THE ABASEEN FOUNDATION U.K.

Balance Sheet  
At 31 March 2021

	Notes	2021 £	2020 £
<b>CURRENT ASSETS</b>			
Debtors	7	4,450	23,074
Investments	8	24,830	22,414
Cash at bank		165,669	40,688
		<u>194,949</u>	<u>86,176</u>
<b>CREDITORS</b>			
Amounts falling due within one year	9	(17,485)	(1,008)
		<u>177,464</u>	<u>85,168</u>
<b>NET CURRENT ASSETS</b>			
		<u>177,464</u>	<u>85,168</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>177,464</u>	<u>85,168</u>
<b>NET ASSETS</b>			
		<u>177,464</u>	<u>85,168</u>
<b>FUNDS</b>			
	11		
Unrestricted funds		45,904	56,281
Restricted funds		131,560	28,887
		<u>177,464</u>	<u>85,168</u>
<b>TOTAL FUNDS</b>			
		<u>177,464</u>	<u>85,168</u>

The financial statements were approved by the Board of Trustees on 27th September 2021 and were signed on its behalf by:

  
Helen Bingley - Trustee

THE ABASEEN FOUNDATION U.K.

Cash Flow Statement  
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Net cash inflow/(outflow) from operating activities	1	124,131	(5,882)
Returns on investments and servicing of finance	2	850	994
<b>Increase/(decrease) in cash in the period</b>		<u>124,981</u>	<u>(4,888)</u>

**Reconciliation of net cash flow to movement in net debt** 3

Increase/(decrease) in cash in the period	124,981	(4,888)
Cash (outflow)/inflow from increase/(decrease) in liquid resources	<u>2,416</u>	<u>(2,970)</u>
Change in net debt resulting from cash flows	<u>127,397</u>	<u>(7,858)</u>
<b>Movement in net debt in the period</b>	<u>127,397</u>	<u>(7,858)</u>
<b>Net debt at 1 April</b>	<u>63,102</u>	<u>70,960</u>
<b>Net debt at 31 March</b>	<u>190,499</u>	<u>63,102</u>

The notes form part of these financial statements

THE ABASEEN FOUNDATION U.K.

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOMING\ (OUTGOING) RESOURCES TO NET CASH INFLOW\ (OUTFLOW) FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net incoming\ (outgoing) resources	89,880	(1,862)
Interest received	(850)	(994)
Decrease in debtors	18,624	4,950
Increase\ (decrease) in creditors	16,477	(7,976)
	<u>124,131</u>	<u>(5,882)</u>

2. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT

	2021	2020
	£	£
<b>Returns on investments and servicing of finance</b>		
Interest received	850	994
	<u>850</u>	<u>994</u>
<b>Net cash inflow for returns on investments and servicing of finance</b>	<u>850</u>	<u>994</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20	Cash flow	At 31.3.21
	£	£	£
<b>Net cash</b>			
Cash at bank	40,688	124,981	165,669
<b>Liquid resources</b>			
Current asset investments	22,414	2,416	24,830
	<u>63,102</u>	<u>127,397</u>	<u>190,499</u>
<b>Total</b>	<u>63,102</u>	<u>127,397</u>	<u>190,499</u>

THE ABASEEN FOUNDATION U.K.

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

1. ACCOUNTING POLICIES

**Accounting convention**

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. DONATIONS AND GRANTS

	2021	2020
	£	£
Donations	82,015	171,908
Gift aid	10,404	14,819
Grants	594,672	334,533
	<u>687,091</u>	<u>521,260</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Bizifed Grant	530,732	334,533
Covid-19 GCRF Grant	63,940	-
	<u>594,672</u>	<u>334,533</u>

3. INVESTMENT INCOME

	2021	2020
	£	£
Investments - dividends	<u>850</u>	<u>994</u>

THE ABASEEN FOUNDATION U.K.

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

4. GRANTS PAYABLE

	2021	2020
	£	£
Grants Payable	<u>572,864</u>	<u>477,648</u>

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Bizifed grant	455,713	324,890
Sponsor a child - restricted	31,846	61,721
Sponsor a child - unrestricted	-	47,252
Feed a child	16,610	14,403
Small hypothecated projects	25,550	4,882
Baghbanan health centre	-	12,500
Vocational training college	-	12,000
UClan Covid-19 grant	43,145	-
	<u>572,864</u>	<u>477,648</u>

5. SUPPORT COSTS

	Finance	Other	Totals
	£	£	£
Other resources expended	<u>364</u>	<u>24,833</u>	<u>25,197</u>

Other costs includes payments to the independent examiners of £1,500 (2020 - £1,038).

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	4,450	280
Other debtors	-	22,794
	<u>4,450</u>	<u>23,074</u>

8. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
William & Helen Bingley memorial fund	<u>24,830</u>	<u>22,414</u>

THE ABASEEN FOUNDATION U.K.

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

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	17,485	1,008

10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Current assets	63,389	131,560	194,949	86,176
Current liabilities	(17,485)	-	(17,485)	(1,008)
	<u>45,904</u>	<u>131,560</u>	<u>177,464</u>	<u>85,168</u>

11. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
<b>Unrestricted funds</b>			
Donations to general funds	33,867	(12,793)	21,074
W&H Bingley memorial fund	22,414	2,416	24,830
	<u>56,281</u>	<u>(10,377)</u>	<u>45,904</u>
<b>Restricted funds</b>			
Bizifed Grant	19,572	75,020	94,592
Sponsor a child	-	2,983	2,983
Feed a child	-	3,546	3,546
Well-being of women	5,665	329	5,994
Shamshatoo health centre	650	-	650
Vocational training college	3,000	-	3,000
Covid-19 GCRF grant	-	20,795	20,795
	<u>28,887</u>	<u>102,673</u>	<u>131,560</u>
<b>TOTAL FUNDS</b>	<u>85,168</u>	<u>92,296</u>	<u>177,464</u>

THE ABASEEN FOUNDATION U.K.

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

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Donations to general funds	37,954	(50,747)	-	(12,793)
W&H Bingley memorial fund	-	-	2,416	2,416
	<u>37,954</u>	<u>(50,747)</u>	<u>2,416</u>	<u>(10,377)</u>
<b>Restricted funds</b>				
Bizifed Grant	530,733	(455,713)	-	75,020
Sponsor a child	34,829	(31,846)	-	2,983
Feed a child	20,156	(16,610)	-	3,546
Well-being of women	329	-	-	329
Covid-19 GCRF grant	63,940	(43,145)	-	20,795
	<u>649,987</u>	<u>(547,314)</u>	<u>-</u>	<u>102,673</u>
<b>TOTAL FUNDS</b>	<u><u>687,941</u></u>	<u><u>(598,061)</u></u>	<u><u>2,416</u></u>	<u><u>92,296</u></u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
<b>Unrestricted Funds</b>				
Donations to general funds	48,390	(9,530)	(4,993)	33,867
W&H Bingley memorial fund	25,384	(2,970)	-	22,414
	<u>73,774</u>	<u>(12,500)</u>	<u>(4,993)</u>	<u>56,281</u>
<b>Restricted Funds</b>				
Bizifed Grant	9,929	9,643	-	19,572
Feed a child	6,087	(6,713)	626	-
Small hypothecated donations	210	(4,577)	4,367	-
Well-being of women	-	5,665	-	5,665
Shamshatoo health centre	-	650	-	650
Vocational training college	-	3,000	-	3,000
	<u>16,226</u>	<u>7,668</u>	<u>4,993</u>	<u>28,887</u>
<b>TOTAL FUNDS</b>	<u><u>90,000</u></u>	<u><u>(4,832)</u></u>	<u><u>-</u></u>	<u><u>85,168</u></u>

THE ABASEEN FOUNDATION U.K.

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

11. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Donations to general funds	84,190	(93,720)	-	(9,530)
W&H Bingley memorial fund	-	-	(2,970)	(2,970)
	<u>84,190</u>	<u>(93,720)</u>	<u>(2,970)</u>	<u>(12,500)</u>
<b>Restricted funds</b>				
Bizifed Grant	334,533	(324,890)	-	9,643
Sponsor a child	61,721	(61,721)	-	-
Feed a child	7,690	(14,403)	-	(6,713)
Small hypothecated donations	305	(4,882)	-	(4,577)
Well-being of women	5,665	-	-	5,665
Baghbanan health centre	12,500	(12,500)	-	-
Shamshatoo health centre	650	-	-	650
Vocational training college	15,000	(12,000)	-	3,000
	<u>438,064</u>	<u>(430,396)</u>	<u>-</u>	<u>7,668</u>
<b>TOTAL FUNDS</b>	<u>522,254</u>	<u>(524,116)</u>	<u>(2,970)</u>	<u>(4,832)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
<b>Unrestricted funds</b>				
Donations to general funds	48,390	(22,323)	(4,993)	21,074
W&H Bingley memorial fund	25,384	(554)	-	24,830
<b>Restricted funds</b>				
Bizifed Grant	9,929	84,663	-	94,592
Sponsor a child	-	2,983	-	2,983
Feed a child	6,087	(3,167)	626	3,546
Small hypothecated donations	210	(4,577)	4,367	-
Well-being of women	-	5,994	-	5,994
Shamshatoo health centre	-	650	-	650
Vocational training college	-	3,000	-	3,000
Covid-19 GCRF grant	-	20,795	-	20,795
	<u>16,226</u>	<u>110,341</u>	<u>4,993</u>	<u>131,560</u>
<b>TOTAL FUNDS</b>	<u>90,000</u>	<u>87,464</u>	<u>-</u>	<u>177,464</u>

THE ABASEEN FOUNDATION U.K.

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

11. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
Donations to general funds	122,144	(144,467)	-	(22,323)
W&H Bingley memorial fund	-	-	(554)	(554)
	<hr/>	<hr/>	<hr/>	<hr/>
	122,144	(144,467)	(554)	(22,877)
<b>Restricted funds</b>				
Bizifed Grant	865,266	(780,603)	-	84,663
Sponsor a child	96,550	(93,567)	-	2,983
Feed a child	27,846	(31,013)	-	(3,167)
Small hypothecated donations	305	(4,882)	-	(4,577)
Well-being of women	5,994	-	-	5,994
Baghbanan health centre	12,500	(12,500)	-	-
Shamshatoo health centre	650	-	-	650
Vocational training college	15,000	(12,000)	-	3,000
Covid-19 GCRF grant	63,940	(43,145)	-	20,795
	<hr/>	<hr/>	<hr/>	<hr/>
	1,088,051	(977,710)	-	110,341
<b>TOTAL FUNDS</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	1,210,195	(1,122,177)	(554)	87,464