

# EMPOWERING COMMUNITIES

England & Wales · Charity number 1158352

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2014-08-26

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

## Contact

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**Address** Empowering Communities  
337 Great Horton Road  
Bradford  
West Yorkshire  
BD7 3BU

**Phone** 01274 502750

**Email** [info@empoweringcommunities.org](mailto:info@empoweringcommunities.org)

**Website** [empoweringcommunities.org](http://empoweringcommunities.org)

## Activities

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**Objects:** THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF NATURAL OR OTHER KINDS OF DISASTER IN THE FORM OF MONEY (OR ANY OTHER MEANS DEEMED SUITABLE) FOR PERSONS AFFECTED BY SUCH DISASTERS.

**Activities:** The charity raises money from the public by donations and collections and uses these donations to fund projects in Pakistan and India to provide shelters, water pump projects, medical camps and food and financial aid.

## Classification

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- **How:** Provides Services
- **What:** The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups

## Geography

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- Bangladesh
- Central African Republic
- Egypt
- Ethiopia
- India
- Pakistan
- Sri Lanka
- Sudan

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-08-31		-	-	-
2023-08-31		-	-	-
2022-08-31	£91,170	£98,700		-
2021-08-31	£92,409	£107,378		-
2020-08-31	£186,496	£180,748		-
2019-08-31	£226,864	£220,643		-
2018-08-31	£263,680	£274,554		-

## Trustees

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Name	Role	Appointed
<b>USMAN SHEIKH</b>	Chair	2014-08-26
AWAIS AHMAD CHAUDHRY		2016-11-25
IRAM MEHNAZ KHAN		2014-08-26

**EMPOWERING COMMUNITIES**

England & Wales - Charity number 1158352

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# Accounts

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REGISTERED COMPANY NUMBER: NOT APPLICABLE  
REGISTERED CHARITY NUMBER: 1158352

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 August 2022**  
**for**  
**Empowering Communities CIO**

Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Contents of the Financial Statements**  
**for the Year Ended 31 August 2022**

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**Report of the Trustees  
for the Year Ended 31 August 2022**

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The trustees present their report and financial statements for the year ended 31st August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the CIO are the relief of financial need and suffering among victims of natural and other kinds of disaster in the form of money (or any other means deemed suitable) for persons affected by such disasters.

**Significant activities**

In the current year the charity raised money from the public from street collections and having collection boxes in shops, hotels etc and by direct donations. In the previous year, due to the coronavirus pandemic, the charity has had to rely purely on donations made direct to its bank or Paypal account. Accordingly donations have risen from ££6,490 in 2021 to £91,170 in the current year.

**Public benefit**

The charity has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Grantmaking**

The charity has established its grant making policy to achieve its objects for the public benefit to improve the lives of those suffering from natural and other kinds of disaster. This is done by supporting the work of charities abroad who are in the position to provide assistance on the ground to those in need.

Grants were made to a charity in Pakistan called Empowering Communities Foundation (Pakistan) amounting to £8,000 (2021 £2,250). This was used for running homeless shelters, water pump projects and food and financial aid for disabled and vulnerable people.

Included in the above figure, during the current year £1,000 (2021 £600) was raised specifically for the provision of water pumps in remote areas of Pakistan. These monies were not distributed during the previous year whereas the whole of the monies raised in 2021 and 2022 were distributed by the end of the current year.

Towards the end of the current year an appeal for funds specifically for the victims of the Pakistan floods was launched and by the year end £390 had been raised and this was still held by the charity at the year end.

**Volunteers**

The charity normally has around around 10 volunteers who help in the distribution and collection of collecting boxes.

**STRATEGIC REPORT**

**Achievement and performance**

**Fundraising activities**

In the current year the charity raised money from the public from street collections and having collection boxes in shops, hotels etc and by direct donations. In the previous year, due to the coronavirus pandemic, the charity has had to rely purely on donations made direct to its bank or Paypal account. Accordingly donations have risen from ££6,490 in 2021 to £91,170 in the current year.

**Financial review**

**Principal funding sources**

The principal funding sources were collections from the public.

**Reserves policy**

The charity had negative reserves at 31st August 2022 of £16,110 (2021 negative £8,580). Free reserves amounted to negative £16,110 (2021 negative £8,583).

There were £390 restricted funds held by the charity at the year end (2021 £600).

At present, largely due to the covid pandemic, the charity has negative reserves. The charity intends to redress this position and plans to build up some reserves in order to meet the current and future needs of the charity.

**Going concern**

The trustees have made an assessment of going concern and feel that the coronavirus pandemic had a substantial impact on the charity's activities which has led to the charity having negative reserves at the year end. We are now in a phase of recovery from the pandemic and we have looked at forecasts and have seen income streams increasing after the year end. This will allow reserves to be built up once again. Donations to the overseas charity will be restricted until the charity is able to afford to do so and a tight control will be maintained over expenditure. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Report of the Trustees  
for the Year Ended 31 August 2022**

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**STRATEGIC REPORT**

**Principal risks and uncertainties**

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure compliance with legislation.

External risks relate largely to funding as a result of the economic climate particularly in respect of the coronavirus pandemic resulting in difficulties in the charity supporting its projects. These risks are mitigated by carefully monitoring expenditure and by the charity not committing to funding projects unless sufficient resources are in place. The trustees are also looking at ways to diversify funding by opening different income streams.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

**Future plans**

The principal uncertainty is the amounts that can be collected which depends on the recovery from the covid pandemic, on the state of the economy and how much free resources people have to donate. The trustees will attempt to mitigate this risk by diversifying activities to add more streams of income.

The trustees are to continue with collections from the public when possible but also target religious festivals to try to increase donations. They are also to try to diversify income streams in the future by looking to have sponsored fund raising challenges and sponsored charity events to bring in income and not be so reliant on collection boxes as their main stream of income.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a Charitable Incorporated Organization (CIO) governed according to its constitution dated on 3rd December 2013 as amended on 5th August 2014. The CIO was recognized as a charity on 26th August 2014 and took over the work of the previously unincorporated association at that date.

The Charity's first accounts covered the period from 26th August 2014 to 31st August 2015.

The CIO is an independent charity and not part of any "umbrella" body and is registered in England.

In the event of the CIO being wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

**Recruitment and appointment of new trustees**

There must be a minimum of three and a maximum of 12 trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Organisational structure**

The trustees make all decisions regarding strategic matters, fund raising and all expenditure.

**Induction and training of new trustees**

A policy for inducting new trustees has been agreed and training sessions will be given to new trustees to familiarise themselves with the charity and their obligations which includes providing them with copies of the constitution, financial statements and documentation for new trustees provided by the Charity Commission.

**Key management remuneration**

Remuneration of staff is governed by market rates.

**Related parties**

The related parties are the trustees and Mr. Q A Chaudhry who is the father of Mr. A Chaudhry (trustee) who was employed by the charity and is also chairman of Empowering Communities Foundation (Pakistan) who were the beneficiaries of grants paid by Empowering Communities CIO. For more details see note 12 to the accounts.

One of the trustees, Mr. Usman Sheikh loaned the charity £2,400 during the previous year and this was still outstanding at the year end and is included in other creditors. This amount is unsecured and repayable on demand.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure compliance with legislation.

External risks relate largely to funding as a result of the economic climate resulting in difficulties in the charity supporting its projects. These risks are minimised as the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding as required.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

**Report of the Trustees  
for the Year Ended 31 August 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NOT APPLICABLE (Not specified/Other)

**Registered Charity number**

1158352

**Registered office**

337 Great Horton Road  
Bradford  
West Yorkshire  
BD7 3BU

**Trustees**

U R Sheikh Chair  
Miss I M K Khan  
A Chaudhry

**Independent Examiner**

D C Adams  
Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Bankers**

Al Rayan Bank  
394 Coventry Road  
Birmingham  
B10 0UF

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 29 September 2023 and signed on the board's behalf by:

U R Sheikh - Trustee

**Independent Examiner's Report to the Trustees of  
Empowering Communities CIO**

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**Independent examiner's report the trustees of Empowering Communities CIO ("the Company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

**Responsibilities and basis of report**

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

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

**Independent Examiner's Statement**

Material uncertainty with regard to going concern

Attention is drawn to note 14 of the financial statements which indicate material uncertainty relating to the the charity's ability to continue as a going concern. The financial statements do not include any adjustment that would result if the charity was unable to continue as a going concern.. My opinion is not modified in respect of this matter

I have completed my examination. I confirm that other than the matter referred to above that no other matters have come to my attention in connection with the examination giving rise to believe:

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

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

We are independent of the charity in accordance with the ethical requirements that are relevant to our independent examination of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances as set out in note 14 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

D C Adams

Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

29 September 2023

**Statement of Financial Activities  
for the Year Ended 31 August 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	89,780	1,390	91,170	6,490
<b>Charitable activities</b>					
General	3	-	-	-	85,919
<b>Total</b>		<u>89,780</u>	<u>1,390</u>	<u>91,170</u>	<u>92,409</u>
<b>EXPENDITURE ON</b>					
Raising funds		79,065	-	79,065	95,286
<b>Charitable activities</b>					
General		18,035	-	18,035	12,092
Water pumps		-	1,600	1,600	-
<b>Total</b>		<u>97,100</u>	<u>1,600</u>	<u>98,700</u>	<u>107,378</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(7,320)</b>	<b>(210)</b>	<b>(7,530)</b>	<b>(14,969)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		(9,180)	600	(8,580)	6,389
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>(16,500)</b></u>	<u><b>390</b></u>	<u><b>(16,110)</b></u>	<u><b>(8,580)</b></u>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Balance Sheet**  
**31 August 2022**

	Notes	Unrestricted fund £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	-	-	-	3
<b>CURRENT ASSETS</b>					
Debtors	9	-	-	-	5,793
Cash at bank		<b>1,320</b>	<b>390</b>	<b>1,710</b>	2,179
		<u>1,320</u>	<u>390</u>	<u>1,710</u>	<u>7,972</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	<b>(17,820)</b>	-	<b>(17,820)</b>	(16,555)
		<u>(16,500)</u>	<u>390</u>	<u>(16,110)</u>	<u>(8,583)</u>
<b>NET CURRENT ASSETS/(LIABILITIES)</b>					
		<u>(16,500)</u>	<u>390</u>	<u>(16,110)</u>	<u>(8,580)</u>
<b>NET ASSETS/(LIABILITIES)</b>					
		<u>(16,500)</u>	<u>390</u>	<u>(16,110)</u>	<u>(8,580)</u>
<b>FUNDS</b>					
Unrestricted funds	11			<b>(16,500)</b>	(9,180)
Restricted funds				<b>390</b>	600
				<u>(16,110)</u>	<u>(8,580)</u>
<b>TOTAL FUNDS</b>					
				<u>(16,110)</u>	<u>(8,580)</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2023 and were signed on its behalf by:

U R Sheikh - Trustee

**Notes to the Financial Statements**  
**for the Year Ended 31 August 2022**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

**Charitable activities**

The charity is a public benefit entity.

**Tangible fixed assets**

Tangible fixed assets are included at cost except for items transferred from the original organisation before it obtained charitable status. These were included at market value on the date transferred amounting to £500 for computer equipment and £200 for furniture.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings and computer equipment 25% straight line.

**Taxation**

The charity is exempt from corporation 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.

During the year there was an appeal for funds specifically to provide water pumps in remote areas of Pakistan and £1,000 (2021 £600) All these funds had been expended by the year end (2021 £600 retained)

Towards the end of the current year an appeal for funds specifically for the victims of the Pakistan floods was launched and by the year end. £390 had been raised and this was still held by the charity at the year end.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022**

**1. ACCOUNTING POLICIES - continued**

**Going Concern**

These accounts have been prepared on the going concern basis, however attention is drawn to note 14 of the financial statements.

**Grants**

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

**2. DONATIONS AND LEGACIES**

	<b>31.8.22</b>	31.8.21
	£	£
Donations	<b>91,170</b>	6,490
	<u>          </u>	<u>          </u>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>31.8.22</b>	31.8.21
	£	£
Activity		
Coronavirus furlough scheme    General	-	85,919
	<u>          </u>	<u>          </u>

There were no government grants received during the year.

During the previous year government grants of £85,919 were received from the Coronavirus Job Retention Scheme to support the charity to furlough staff. The grants were unconditional and have all been recognised as income in the financial statements for both years.

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.8.22</b>	31.8.21
	£	£
Depreciation - owned assets	<b>3</b>	203
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2022**

**6. STAFF COSTS**

	<b>31.8.22</b>	31.8.21
	£	£
Wages and salaries	<b>73,416</b>	92,799
Social security costs	<b>1,397</b>	-
Other pension costs	<b>82</b>	470
	<u><b>74,895</b></u>	<u>93,269</u>

The average monthly number of employees during the year was as follows:

	<b>31.8.22</b>	31.8.21
	5	8
Support staff	<u>5</u>	<u>8</u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,890	600	6,490
<b>Charitable activities</b>			
General	85,919	-	85,919
<b>Total</b>	<u>91,809</u>	<u>600</u>	<u>92,409</u>
<b>EXPENDITURE ON</b>			
Raising funds	95,286	-	95,286
<b>Charitable activities</b>			
General	12,092	-	12,092
<b>Total</b>	<u>107,378</u>	<u>-</u>	<u>107,378</u>
<b>NET INCOME/(EXPENDITURE)</b>	(15,569)	600	(14,969)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	6,389	-	6,389
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>(9,180)</u>	<u>600</u>	<u>(8,580)</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

**8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2021 and 31 August 2022	<u>2,475</u>	<u>2,038</u>	<u>4,513</u>
<b>DEPRECIATION</b>			
At 1 September 2021	2,472	2,038	4,510
Charge for year	<u>3</u>	<u>-</u>	<u>3</u>
At 31 August 2022	<u>2,475</u>	<u>2,038</u>	<u>4,513</u>
<b>NET BOOK VALUE</b>			
At 31 August 2022	<u>-</u>	<u>-</u>	<u>-</u>
At 31 August 2021	<u>3</u>	<u>-</u>	<u>3</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.22	31.8.21
	£	£
Other debtors	<u>-</u>	<u>5,793</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.8.22	31.8.21
	£	£
Social security and other taxes	2,119	1,620
Other creditors	2,400	2,400
Accrued expenses	<u>13,301</u>	<u>12,535</u>
	<u>17,820</u>	<u>16,555</u>

**11. MOVEMENT IN FUNDS**

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	(9,180)	(7,320)	(16,500)
<b>Restricted funds</b>			
General fund	600	(600)	-
Pakistan floods	<u>-</u>	<u>390</u>	<u>390</u>
	<u>600</u>	<u>(210)</u>	<u>390</u>
<b>TOTAL FUNDS</b>	<u>(8,580)</u>	<u>(7,530)</u>	<u>(16,110)</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

**11. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	89,780	(97,100)	(7,320)
<b>Restricted funds</b>			
General fund	1,000	(1,600)	(600)
Pakistan floods	390	-	390
	<u>1,390</u>	<u>(1,600)</u>	<u>(210)</u>
<b>TOTAL FUNDS</b>	<u><u>91,170</u></u>	<u><u>(98,700)</u></u>	<u><u>(7,530)</u></u>

**Comparatives for movement in funds**

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	6,389	(15,569)	(9,180)
<b>Restricted funds</b>			
General fund	-	600	600
	<u>6,389</u>	<u>(14,969)</u>	<u>(8,580)</u>
<b>TOTAL FUNDS</b>	<u><u>6,389</u></u>	<u><u>(14,969)</u></u>	<u><u>(8,580)</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,809	(107,378)	(15,569)
<b>Restricted funds</b>			
General fund	600	-	600
	<u>92,409</u>	<u>(107,378)</u>	<u>(14,969)</u>
<b>TOTAL FUNDS</b>	<u><u>92,409</u></u>	<u><u>(107,378)</u></u>	<u><u>(14,969)</u></u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

**11. MOVEMENT IN FUNDS - continued**

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

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
<b>Unrestricted funds</b>			
General fund	6,389	(22,889)	(16,500)
<b>Restricted funds</b>			
Pakistan floods	-	390	390
	<u>6,389</u>	<u>(22,499)</u>	<u>(16,110)</u>
<b>TOTAL FUNDS</b>	<u><u>6,389</u></u>	<u><u>(22,499)</u></u>	<u><u>(16,110)</u></u>

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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	181,589	(204,478)	(22,889)
<b>Restricted funds</b>			
General fund	1,600	(1,600)	-
Pakistan floods	390	-	390
	<u>1,990</u>	<u>(1,600)</u>	<u>390</u>
<b>TOTAL FUNDS</b>	<u><u>183,579</u></u>	<u><u>(206,078)</u></u>	<u><u>(22,499)</u></u>

**12. RELATED PARTY DISCLOSURES**

Mr Q A Chaudhry ,the father of the trustee Mr A Chaudhry who was appointed as a trustee in November 2016, was employed by the charity during the year and received a salary amounting to £19,100 gross (2021 £11,424). Mr Q A Chaudhry was also the chairman of Empowering Communities Foundation in Pakistan to whom grants of £8,000 were made during the year (2021 £2,250). One of the trustees , Mr. Usman Sheikh has loaned the charity £2,400 during the previous year and this was still outstanding at the year end and is included in other creditors.This amount is unsecured and repayable on demand.

**13. NON INDEPENDENT EXAMINERS SERVICES**

In common with many other charities of our size and nature, we use our independent examiners to prepare and submit returns to the tax authorities and assist us with the preparation of wages and the financial statements.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2022**

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**14. GOING CONCERN**

The trustees have made an assessment of going concern and feel that the coronavirus pandemic had a substantial impact on the charity's activities which has led to the charity having negative reserves at the year end. We are now in a phase of recovery from the pandemic and we have looked at forecasts and have seen income streams increasing after the year end. This will allow reserves to be built up once again. Donations to the overseas charity will be restricted until the charity is able to afford to do so and a tight control will be maintained over expenditure. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Detailed Statement of Financial Activities  
for the Year Ended 31 August 2022**

	31.8.22 £	31.8.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>91,170</b>	6,490
<b>Charitable activities</b>		
Coronavirus furlough scheme	-	85,919
<b>Total incoming resources</b>	<b>91,170</b>	92,409
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	<b>73,416</b>	92,799
Social security	<b>1,397</b>	-
Pensions	<b>82</b>	470
Collection boxes and labels	<b>1,980</b>	-
Payroll costs	<b>432</b>	415
Donation transfer costs	<b>1,758</b>	1,602
	<b>79,065</b>	95,286
<b>Charitable activities</b>		
Rent,rates and water	<b>3,844</b>	3,038
Light and heat	<b>2,938</b>	1,436
Telephone	<b>922</b>	820
Sundries	<b>200</b>	126
Website costs	<b>161</b>	475
Maintenance charges	<b>622</b>	1,031
Fixtures and fittings	<b>3</b>	203
Grants to institutions	<b>8,000</b>	2,250
	<b>16,690</b>	9,379
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	<b>65</b>	73
<b>Other</b>		
Accountancy	<b>1,440</b>	1,320
Independent Examination	<b>1,440</b>	1,320
	<b>2,880</b>	2,640
Total resources expended	<b>98,700</b>	107,378
<b>Net expenditure</b>	<b>(7,530)</b>	(14,969)

**EMPOWERING COMMUNITIES**

England & Wales - Charity number 1158352

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# Accounts

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REGISTERED COMPANY NUMBER: NOT APPLICABLE  
REGISTERED CHARITY NUMBER: 1158352

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 August 2021**  
**for**  
**Empowering Communities CIO**

Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

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

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

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The trustees present their report and financial statements for the year ended 31st August 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the CIO are the relief of financial need and suffering among victims of natural and other kinds of disaster in the form of money (or any other means deemed suitable) for persons affected by such disasters.

**Significant activities**

In previous years the charity raised money from the public from street collections and having collection boxes in shops, hotels etc and also by the sale of samosas and cakes. Due to the coronavirus pandemic these activities have been halted this year and the charity has had to rely on donations made direct to its bank or Paypal account. Donations have plummeted from £100,243 in 2020 to just £5,890 in the current year.

**Public benefit**

The charity has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Grantmaking**

The charity has established its grant making policy to achieve its objects for the public benefit to improve the lives of those suffering from natural and other kinds of disaster. This is done by supporting the work of charities abroad who are in the position to provide assistance on the ground to those in need.

Grants were made to a charity in Pakistan called Empowering Communities Foundation (Pakistan) amounting to £2,250 (2020 £45,000). This was used for running homeless shelters, water pump projects and food and financial aid for disabled and vulnerable people.

Included in the above figure, during the current year £600 (2019 £26,600) was raised specifically for the provision of water pumps in remote areas of Pakistan. These monies were not distributed during the current year whereas the whole of the monies raised were distributed during the previous year.

**Volunteers**

The charity normally has around around 20 volunteers who help in the distribution and collection of collecting boxes. Due to covid these collections have not taken place this year so there have been no volunteers.

**STRATEGIC REPORT**

**Achievement and performance**

**Fundraising activities**

In the past the principal fund raising activities were raising donations from the public through collection boxes but due to covid this has not been able to take place this year.

For the same reasons there were no fundraising events held during the year whereas last year there were funds raised from the sale of samosas and cakes amounting to £10,030.

The charity has had to rely on donations made direct to its bank or Paypal account. Donations have plummeted from £100,243 in 2020 to just £5,890 in the current year.

**Financial review**

**Principal funding sources**

The principal funding sources were collections from the public.

**Reserves policy**

The charity had negative reserves at 31st August 2021 of £8,580 (2020 positive £6,389). Free reserves amounted to negative £8,583 (2020 £6,183).

There were £600 restricted funds held by the charity at the year end (2020 £nil).

The charity does not plan to build up large reserves but to distribute funds for charitable purposes as soon as possible, however with the uncertainties brought about by the current pandemic it does plan to build up some reserves at present in order to meet the current and future needs of the charity.

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

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**STRATEGIC REPORT**

**Financial review**

**Going concern**

The trustees have considered the position regarding going concern particularly in the light of Covid-19 and the fact that the charity has net current liabilities at the end of the year.

Income from donations has been greatly reduced during the year and whilst there have been savings in expenditure on raising donations, overhead expenses have remained similar to the previous year.

Staff have been furloughed under the government scheme which has mitigated the cost to the organisation

However the overall situation has resulted in the charity reducing the grants to the overseas charity to just £2,250 and it has used up all its reserves.

The trustees have looked at forecasts and expect that, with the covid pandemic abating, that income streams will start to improve and get back to 2020 levels. This will allow reserves to be built up once again. Donations to the overseas charity will not be made until this position has been achieved and a tight control over expenditure will be maintained

For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Principal risks and uncertainties**

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure compliance with legislation.

External risks relate largely to funding as a result of the economic climate particularly in respect of the coronavirus pandemic resulting in difficulties in the charity supporting its projects. These risks are mitigated by reducing expenditure and taking advantage of government support schemes such as grants and furloughing staff. Furthermore the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding if possible.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

**Future plans**

The principal uncertainty is the amounts that can be collected which depends on the covid pandemic, on the state of the economy and how much free resources people have to donate. The trustees will attempt to mitigate this risk by diversifying activities to add more streams of income.

The trustees are to continue with collections from the public when possible but also target religious festivals to try to increase donations. They are also to try to diversify income streams in the future by looking to have sponsored fund raising challenges and sponsored charity events to bring in income and not be so reliant on collection boxes as their main stream of income.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a Charitable Incorporated Organization (CIO) governed according to its constitution dated on 3rd December 2013 as amended on 5th August 2014. The CIO was recognized as a charity on 26th August 2014 and took over the work of the previously unincorporated association at that date.

The Charity's first accounts covered the period from 26th August 2014 to 31st August 2015.

The CIO is an independent charity and not part of any "umbrella" body and is registered in England.

In the event of the CIO being wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

**Recruitment and appointment of new trustees**

There must be a minimum of three and a maximum of 12 trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Organisational structure**

The trustees make all decisions regarding strategic matters, fund raising and all expenditure.

**Induction and training of new trustees**

A policy for inducting new trustees has been agreed and training sessions will be given to new trustees to familiarise themselves with the charity and their obligations which includes providing them with copies of the constitution, financial statements and documentation for new trustees provided by the Charity Commission.

**Key management remuneration**

Remuneration of staff is governed by market rates.

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

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Related parties**

The related parties are the trustees and Mr. Q A Chaudhry who is the father of Mr. A Chaudhry (trustee) who was employed by the charity and is also chairman of Empowering Communities Foundation (Pakistan) who were the beneficiaries of grants paid by Empowering Communities CIO. For more details see note 13 to the accounts.

One of the trustees, Mr. Usman Sheikh has loaned the charity £2,400 during the year and this was still outstanding at the year end and is included in other creditors. This amount is unsecured and repayable on demand.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure compliance with legislation.

External risks relate largely to funding as a result of the economic climate resulting in difficulties in the charity supporting its projects. These risks are minimised as the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding as required.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NOT APPLICABLE (Not specified/Other)

**Registered Charity number**

1158352

**Registered office**

337 Great Horton Road  
Bradford  
West Yorkshire  
BD7 3BU

**Trustees**

U R Sheikh Chair  
Miss I M K Khan  
A Chaudhry

**Independent Examiner**

D C Adams  
FCA  
Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Bankers**

Al Rayan Bank  
394 Coventry Road  
Birmingham  
B10 0UF

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

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 11 January 2023 and signed on the board's behalf by:

U R Sheikh - Trustee

**Independent Examiner's Report to the Trustees of  
Empowering Communities CIO**

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**Independent examiner's report the trustees of Empowering Communities CIO ("the Company")**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st August 2021.

**Responsibilities and basis of report**

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

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

**Independent Examiner's Statement**

Material uncertainty with regard to going concern

Attention is drawn to note 15 of the financial statements which indicate material uncertainty relating to the the charity's ability to continue as a going concern. The financial statements do not include any adjustment that would result if the charity was unable to continue as a going concern.. My opinion is not modified in respect of this matter

I have completed my examination. I confirm that other than the matter referred to above that no other matters have come to my attention in connection with the examination giving rise to believe:

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

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

We are independent of the charity in accordance with the ethical requirements that are relevant to our independent examination of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances as set out in note 14 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

D C Adams  
FCA  
Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

18 January 2023

**Statement of Financial Activities  
for the Year Ended 31 August 2021**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.8.21 Total funds £</b>	31.8.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>5,890</b>	-	<b>5,890</b>	100,243
<b>Charitable activities</b>					
General	4	<b>85,919</b>	-	<b>85,919</b>	49,623
Water pumps		-	<b>600</b>	<b>600</b>	26,600
Other trading activities	3	-	-	-	10,030
<b>Total</b>		<b>91,809</b>	<b>600</b>	<b>92,409</b>	186,496
<b>EXPENDITURE ON</b>					
Raising funds		<b>95,286</b>	-	<b>95,286</b>	125,462
<b>Charitable activities</b>					
General		<b>12,092</b>	-	<b>12,092</b>	55,286
<b>Total</b>		<b>107,378</b>	-	<b>107,378</b>	180,748
<b>NET INCOME/(EXPENDITURE)</b>		<b>(15,569)</b>	<b>600</b>	<b>(14,969)</b>	5,748
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>6,389</b>	-	<b>6,389</b>	641
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>(9,180)</b>	<b>600</b>	<b>(8,580)</b>	6,389
<b>CONTINUING OPERATIONS</b>					
All income and expenditure has arisen from continuing activities.					

The notes form part of these financial statements

**Balance Sheet**  
**31 August 2021**

	Notes	Unrestricted fund £	Restricted fund £	31.8.21 Total funds £	31.8.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	3	-	3	206
<b>CURRENT ASSETS</b>					
Debtors	10	5,793	-	5,793	7,724
Cash at bank		1,579	600	2,179	11,042
		<u>7,372</u>	<u>600</u>	<u>7,972</u>	<u>18,766</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(16,555)	-	(16,555)	(12,583)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<u>(9,183)</u>	<u>600</u>	<u>(8,583)</u>	<u>6,183</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>(9,180)</u>	<u>600</u>	<u>(8,580)</u>	<u>6,389</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>(9,180)</u>	<u>600</u>	<u>(8,580)</u>	<u>6,389</u>
<b>FUNDS</b>					
Unrestricted funds	12			(9,180)	6,389
Restricted funds				600	-
<b>TOTAL FUNDS</b>				<u>(8,580)</u>	<u>6,389</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 11 January 2023 and were signed on its behalf by:

U R Sheikh - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 31 August 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

**Charitable activities**

The charity is a public benefit entity.

**Tangible fixed assets**

Tangible fixed assets are included at cost except for items transferred from the original organisation before it obtained charitable status. These were included at market value on the date transferred amounting to £500 for computer equipment and £200 for furniture.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and fittings and computer equipment 25% straight line.

**Taxation**

The charity is exempt from corporation 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.

During the year there was an appeal for funds specifically to provide water pumps in remote areas of Pakistan and this was the only restricted fund in the year. £600 was raised and this amount was still held at the year end. (2020 £26,600 was raised for this fund and all of this was expended during that year.)

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going Concern**

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

**1. ACCOUNTING POLICIES - continued**

These accounts have been prepared on the going concern basis, however attention is drawn to note 15 of the financial statements.

**Grants**

Government grants and third party contributions and donations are recognised as due to the charity when there is reasonable assurance that the charity will comply with any conditions attached to the payments and that the grants or contributions will be received.

Grants recognised as income are presented separately in the notes to the accounts.

**2. DONATIONS AND LEGACIES**

	<b>31.8.21</b>	31.8.20
	£	£
Donations	<b>5,890</b>	100,243
	<u>          </u>	<u>          </u>

**3. OTHER TRADING ACTIVITIES**

	<b>31.8.21</b>	31.8.20
	£	£
Fundraising events	-	10,030
	<u>          </u>	<u>          </u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		<b>31.8.21</b>	31.8.20
	Activity	£	£
Coronavirus furlough scheme	General	<b>85,919</b>	39,623
Bradford Met Coronavirus grant	General	-	10,000
Water pumps	Water pumps	<b>600</b>	26,600
		<u>          </u>	<u>          </u>
		<b>86,519</b>	76,223
		<u>          </u>	<u>          </u>

Government grants of £85,919 ( 2020 £39,623 ) were received during the year from the Coronavirus Job Retention Scheme to support the charity to furlough staff. The grants are unconditional and have all been recognised as income in the financial statements for both years.

A grant of £10,000 was received during the previous year from Bradford Metropolitan Council to provide funds to assist the charity during the Covid 19 pandemic. The grant was unconditional and has all been recognised as income in the financial statements in the previous year.

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.8.21</b>	31.8.20
	£	£
Depreciation - owned assets	<b>203</b>	346
	<u>          </u>	<u>          </u>

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

**6. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**7. STAFF COSTS**

	<b>31.8.21</b>	<b>31.8.20</b>
	£	£
Wages and salaries	<b>92,799</b>	101,566
Social security costs	-	3,191
Other pension costs	<b>470</b>	177
	<b>93,269</b>	104,934
	<b>93,269</b>	104,934

The average monthly number of employees during the year was as follows:

	<b>31.8.21</b>	<b>31.8.20</b>
Support staff	<b>8</b>	10
	<b>8</b>	10

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	100,243	-	100,243
<b>Charitable activities</b>			
General	49,623	-	49,623
Water pumps	-	26,600	26,600
Other trading activities	10,030	-	10,030
<b>Total</b>	<b>159,896</b>	<b>26,600</b>	<b>186,496</b>
	<b>159,896</b>	<b>26,600</b>	<b>186,496</b>
<b>EXPENDITURE ON</b>			
Raising funds	125,462	-	125,462
<b>Charitable activities</b>			
General	28,686	26,600	55,286
<b>Total</b>	<b>154,148</b>	<b>26,600</b>	<b>180,748</b>
	<b>154,148</b>	<b>26,600</b>	<b>180,748</b>
<b>NET INCOME</b>	<b>5,748</b>	-	<b>5,748</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	641	-	641
	<b>6,389</b>	-	<b>6,389</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>6,389</b>	-	<b>6,389</b>

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

**9. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2020 and 31 August 2021	<u>2,475</u>	<u>2,038</u>	<u>4,513</u>
<b>DEPRECIATION</b>			
At 1 September 2020	2,269	2,038	4,307
Charge for year	<u>203</u>	-	<u>203</u>
At 31 August 2021	<u>2,472</u>	<u>2,038</u>	<u>4,510</u>
<b>NET BOOK VALUE</b>			
At 31 August 2021	<u>3</u>	-	<u>3</u>
At 31 August 2020	<u>206</u>	-	<u>206</u>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		31.8.21	31.8.20
		£	£
Other debtors		<u>5,793</u>	<u>7,724</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		31.8.21	31.8.20
		£	£
Social security and other taxes		1,620	420
Other creditors		2,400	570
Accrued expenses		<u>12,535</u>	<u>11,593</u>
		<u>16,555</u>	<u>12,583</u>
<b>12. MOVEMENT IN FUNDS</b>			
	At 1.9.20	Net movement in funds	At
	£	£	31.8.21
			£
<b>Unrestricted funds</b>			
General fund	6,389	(15,569)	(9,180)
<b>Restricted funds</b>			
General fund	-	600	600
<b>TOTAL FUNDS</b>	<u>6,389</u>	<u>(14,969)</u>	<u>(8,580)</u>

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

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	91,809	(107,378)	(15,569)
<b>Restricted funds</b>			
General fund	600	-	600
<b>TOTAL FUNDS</b>	<u>92,409</u>	<u>(107,378)</u>	<u>(14,969)</u>

**Comparatives for movement in funds**

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	641	5,748	6,389
<b>TOTAL FUNDS</b>	<u>641</u>	<u>5,748</u>	<u>6,389</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	159,896	(154,148)	5,748
<b>Restricted funds</b>			
General fund	26,600	(26,600)	-
<b>TOTAL FUNDS</b>	<u>186,496</u>	<u>(180,748)</u>	<u>5,748</u>

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

	At 1.9.19 £	Net movement in funds £	At 31.8.21 £
<b>Unrestricted funds</b>			
General fund	641	(9,821)	(9,180)
<b>Restricted funds</b>			
General fund	-	600	600
<b>TOTAL FUNDS</b>	<u>641</u>	<u>(9,221)</u>	<u>(8,580)</u>

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

**12. 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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	251,705	(261,526)	(9,821)
<b>Restricted funds</b>			
General fund	27,200	(26,600)	600
<b>TOTAL FUNDS</b>	278,905	(288,126)	(9,221)

**13. RELATED PARTY DISCLOSURES**

Mr Q A Chaudhry ,the father of the trustee Mr A Chaudhry who was appointed as a trustee in November 2016, was employed by the charity during the year and received a salary amounting to £11,424 gross (2020 £13,090). Mr Q A Chaudhry was also the chairman of Empowering Communities Foundation in Pakistan to whom grants of £2,250 were made during the year (2020 £45,000). One of the trustees , Mr. Usman Sheikh has loaned the charity £2,400 during the year and this was still outstanding at the year end and is included in other creditors.This amount is unsecured and repayable on demand.

**14. NON INDEPENDENT EXAMINERS SERVICES**

In common with many other charities of our size and nature, we use our independent examiners to prepare and submit returns to the tax authorities and assist us with the preparation of wages and the financial statements.

**15. GOING CONCERN**

The trustees have considered the position regarding going concern particularly in the light of Covid-19 and the fact that the charity has net current liabilities at the end of the year. Income from donations has been greatly reduced during the year and whilst there have been savings in expenditure on raising donations, overhead expenses have remained similar to the previous year. Staff have been furloughed under the government scheme which has mitigated the cost to the organisation. However the overall situation has resulted in the charity reducing the grants to the overseas charity to just £2,250 and it has used up all its reserves. The trustees have looked at forecasts and expect that, with the covid pandemic abating, that income streams will start to improve and get back to 2020 levels.This will allow reserves to be built up once again. Donations to the overseas charity will not be made until this position has been achieved and a tight control over expenditure will be maintained. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Detailed Statement of Financial Activities  
for the Year Ended 31 August 2021**

	31.8.21 £	31.8.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>5,890</b>	100,243
<b>Other trading activities</b>		
Fundraising events	-	10,030
<b>Charitable activities</b>		
Water pumps	<b>600</b>	26,600
Coronavirus furlough scheme	<b>85,919</b>	39,623
Bradford Met Coronavirus grant	-	10,000
	<hr/>	<hr/>
	<b>86,519</b>	76,223
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>92,409</b>	186,496
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	<b>92,799</b>	101,566
Social security	-	3,191
Pensions	<b>470</b>	177
Travel Expenses	-	7,737
Collection boxes and labels	-	1,700
Payroll costs	<b>415</b>	346
Advertising	-	788
Donation transfer costs	<b>1,602</b>	1,541
	<hr/>	<hr/>
	<b>95,286</b>	117,046
 <b>Other trading activities</b>		
Purchase of hampers and cakes	-	8,416
 <b>Charitable activities</b>		
Rent,rates and water	<b>3,038</b>	3,950
Light and heat	<b>1,436</b>	1,053
Telephone	<b>820</b>	808
Postage and stationery	-	91
Sundries	<b>126</b>	216
Website costs	<b>475</b>	418
Maintenance charges	<b>1,031</b>	597
Fixtures and fittings	<b>203</b>	346
Grants to institutions	<b>2,250</b>	45,000
	<hr/>	<hr/>
	<b>9,379</b>	52,479
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	<b>73</b>	767
 <b>Other</b>		
Accountancy	<b>1,320</b>	1,020
Carried forward	<b>1,320</b>	1,020

This page does not form part of the statutory financial statements

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2021**

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	31.8.21	31.8.20
	£	£
<b>Other</b>		
Brought forward	<b>1,320</b>	1,020
Independent Examination	<b>1,320</b>	1,020
	<hr/>	<hr/>
	<b>2,640</b>	2,040
	<hr/>	<hr/>
Total resources expended	<b>107,378</b>	180,748
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<b>(14,969)</b>	5,748
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

**EMPOWERING COMMUNITIES**

England & Wales - Charity number 1158352

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# Accounts

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REGISTERED COMPANY NUMBER: NOT APPLICABLE  
REGISTERED CHARITY NUMBER: 1158352

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 August 2020**  
**for**  
**Empowering Communities CIO**

Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Contents of the Financial Statements**  
**for the Year Ended 31 August 2020**

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<b>Detailed Statement of Financial Activities</b>	14 to 15

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**Report of the Trustees  
for the Year Ended 31 August 2020**

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The trustees present their report and financial statements for the year ended 31st August 2020..

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the CIO are the relief of financial need and suffering among victims of natural and other kinds of disaster in the form of money (or any other means deemed suitable) for persons affected by such disasters.

**Significant activities**

During the period the charity raised money from the public from street collections and having collection boxes in shops,hotels etc although these activities have been restricted this year by coronavirus and lockdowns and also by the sale of samosas and cakes.

**Public benefit**

The charity has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Grantmaking**

The charity has established its grant making policy to achieve its objects for the public benefit to improve the lives of those suffering from natural and other kinds of disaster. This is done by supporting the work of charities abroad who are in the position to provide assistance on the ground to those in need.

Grants were made to a charity in Pakistan called Empowering Communities Foundation ( Pakistan) amounting to £45,000 (2019 £35,500) . This was used for running homeless shelters,water pump projects and food and financial aid for disabled and vulnerable people.

Included in the above figure ,during the current year £26,600 (2019 £16,510) was raised specifically for the provision of water pumps in remote areas of Pakistan..The whole of the monies raised were distributed during the year..

**Volunteers**

The charity is grateful for the services of around 20 volunteers during the period who have mainly helped in the distribution and collection of collecting boxes and without whom the charity would be unable to achieve the level of donations received.

**STRATEGIC REPORT**

**Achievement and performance**

**Fundraising activities**

The principal fund raising activities are raising donations from the public through collection boxes and the amounts collected this year have been below the fundraising objectives set.This was due to the coronavirus pandemic and associated lockdowns which affected the ability for collections and restricted the amount of free resources the public has available for charitable donations.

This year there were also funds raised from the sale of samosas and cakes amounting to £10,030 (2019 £7,579)which after offsetting the costs of these items contributed £1,614 (2019 £3,512) to the charities funds.

In addition,during the current year £26,600 (2019 £16,510) was raised specifically for the provision of water pumps in remote areas of Pakistan.The whole of the monies raised were distributed during the year .

**Financial review**

**Principal funding sources**

The principal funding sources were collections from the public.

**Reserves policy**

The total reserves of the charity at 31st August 2020 were £6,389 (2019 £641).Free reserves amounted to £6,183 (2019 £89).

There were no restricted funds held by the charity at the year end (2019 £nil).

The charity does not plan to build up large reserves but to distribute funds for charitable purposes as soon as possible , however with the uncertainties brought about by the current pandemic it does plan to build up some reserves at present in order to meet the current and future needs of the charity.

**Report of the Trustees  
for the Year Ended 31 August 2020**

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**STRATEGIC REPORT**

**Financial review**

**Going concern**

The trustees have considered the position regarding going concern particularly in the light of Covid-19.

Staff have been furloughed under the government scheme which has mitigated the cost to the organisation and grants have been received. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

Although reserves are low, the charity has maintained sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**Principal risks and uncertainties**

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure compliance with legislation.

External risks relate largely to funding as a result of the economic climate particularly in respect of the coronavirus pandemic resulting in difficulties in the charity supporting its projects. These risks are mitigated by reducing expenditure and taking advantage of government support schemes such as grants and furloughing staff. Furthermore the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding if possible. The procedures are periodically reviewed to ensure they still meet the needs of the charity.

**Future plans**

The principal uncertainty is the amounts that can be collected which depends largely on the state of the economy, lockdown and how much free resources people have to donate. The trustees will attempt to mitigate this risk by diversifying activities to add more streams of income.

The trustees are to continue with collections from the public when possible but also target religious festivals to try to increase donations. They are also to try to diversify income streams in the future by looking to have sponsored fund raising challenges.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a Charitable Incorporated Organization (CIO) governed according to its constitution dated on 3rd December 2013 as amended on 5th August 2014. The CIO was recognized as a charity on 26th August 2014 and took over the work of the previously unincorporated association at that date.

The Charity's first accounts covered the period from 26th August 2014 to 31st August 2015.

The CIO is an independent charity and not part of any "umbrella" body and is registered in England.

In the event of the CIO being wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

**Recruitment and appointment of new trustees**

There must be a minimum of three and a maximum of 12 trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Organisational structure**

The trustees make all decisions regarding strategic matters, fund raising and all expenditure.

**Induction and training of new trustees**

A policy for inducting new trustees has been agreed and training sessions will be given to new trustees to familiarise themselves with the charity and their obligations which includes providing them with copies of the constitution, financial statements and documentation for new trustees provided by the Charity Commission.

**Key management remuneration**

Remuneration of staff is governed by market rates.

**Related parties**

The related parties are the trustees and Mr. Q A Chaudhry who is the father of Mr. A Chaudhry (trustee) who was employed by the charity and is also chairman of Empowering Communities Foundation (Pakistan) who were the beneficiaries of grants paid by Empowering Communities CIO. For more details see note 13 to the accounts.

**Report of the Trustees  
for the Year Ended 31 August 2020**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks. Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure compliance with legislation.

External risks relate largely to funding as a result of the economic climate resulting in difficulties in the charity supporting its projects. These risks are minimised as the charity will not commit to funding projects unless sufficient resources are in place and will also look to diversify funding if required.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NOT APPLICABLE (Not specified/Other)

**Registered Charity number**

1158352

**Registered office**

377 Great Horton Road  
Bradford  
West Yorkshire  
BD7 3BU

**Trustees**

U R Sheikh Chair  
Miss I M K Khan  
A Chaudhry

**Independent Examiner**

D C Adams  
FCA  
Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Bankers**

Al Rayan Bank  
394 Coventry Road  
Birmingham  
B10 0UF

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the Report of the Trustees 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 and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 27 October 2021 and signed on the board's behalf by:

**Report of the Trustees**  
**for the Year Ended 31 August 2020**

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U R Sheikh - Trustee

**Independent Examiner's Report to the Trustees of  
Empowering Communities CIO**

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**Independent examiner's report to the trustees of Empowering Communities CIO ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2020.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

D C Adams  
FCA  
Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

27 October 2021

**Statement of Financial Activities  
for the Year Ended 31 August 2020**

	Notes	Unrestricted fund £	Restricted fund £	<b>31.8.20 Total funds £</b>	31.8.19 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<b>100,243</b>	-	<b>100,243</b>	202,775
<b>Charitable activities</b>					
General	4	<b>49,623</b>	-	<b>49,623</b>	-
Water pumps		-	<b>26,600</b>	<b>26,600</b>	16,510
Other trading activities	3	<b>10,030</b>	-	<b>10,030</b>	7,579
<b>Total</b>		<b>159,896</b>	<b>26,600</b>	<b>186,496</b>	226,864
<b>EXPENDITURE ON</b>					
Raising funds		<b>125,462</b>	-	<b>125,462</b>	173,852
<b>Charitable activities</b>					
General		<b>28,686</b>	<b>26,600</b>	<b>55,286</b>	29,031
Water pumps		-	-	-	17,760
<b>Total</b>		<b>154,148</b>	<b>26,600</b>	<b>180,748</b>	220,643
<b>NET INCOME</b>		<b>5,748</b>	-	<b>5,748</b>	6,221
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>641</b>	-	<b>641</b>	(5,580)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,389</b>	-	<b>6,389</b>	641

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**Balance Sheet**  
**31 August 2020**

	Notes	Unrestricted fund £	Restricted fund £	31.8.20 Total funds £	31.8.19 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	206	-	206	552
<b>CURRENT ASSETS</b>					
Debtors	10	7,724	-	7,724	106
Cash at bank and in hand		11,042	-	11,042	5,111
		<u>18,766</u>	-	<u>18,766</u>	<u>5,217</u>
<b>CREDITORS</b>					
Amounts falling due within one year	11	(12,583)	-	(12,583)	(5,128)
		<u>6,183</u>	-	<u>6,183</u>	<u>89</u>
<b>NET CURRENT ASSETS</b>					
		<u>6,183</u>	-	<u>6,183</u>	<u>89</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>6,389</u>	-	<u>6,389</u>	<u>641</u>
<b>NET ASSETS</b>					
		<u>6,389</u>	-	<u>6,389</u>	<u>641</u>
<b>FUNDS</b>					
Unrestricted funds	12			<u>6,389</u>	<u>641</u>
<b>TOTAL FUNDS</b>					
				<u>6,389</u>	<u>641</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2020.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2020 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 27 October 2021 and were signed on its behalf by:

U R Sheikh - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements**  
**for the Year Ended 31 August 2020**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Income**

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

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

**Charitable activities**

The charity is a public benefit entity.

**Tangible fixed assets**

Tangible fixed assets are included at cost except for items transferred from the original organisation before it obtained charitable status. These were included at market value on the date transferred amounting to £500 for computer equipment and £200 for furniture.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Plant and machinery 25% straight line.

**Taxation**

The charity is exempt from corporation 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.

During the year there was an appeal for funds specifically to provide water pumps in remote areas of Pakistan and this was the only restricted fund in the year. £26,600 (2019 £16,510) was raised for this fund and all of this was expended during the years.

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2020**

**1. ACCOUNTING POLICIES - continued**

**Going Concern**

The trustees have considered the position regarding going concern particularly in the light of Covid-19. Staff have been furloughed under the government scheme which has mitigated the cost to the organisation and grants have been received. The trustees have looked at forecasts and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

Although reserves at the year end were low, the charity has maintained sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**2. DONATIONS AND LEGACIES**

	<b>31.8.20</b>	31.8.19
	£	£
Donations	<b>100,243</b>	202,775
	<u>          </u>	<u>          </u>

**3. OTHER TRADING ACTIVITIES**

	<b>31.8.20</b>	31.8.19
	£	£
Fundraising events	<b>10,030</b>	7,579
	<u>          </u>	<u>          </u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>31.8.20</b>	31.8.19
	£	£
Coronavirus furlough scheme		
Activity		
General	<b>39,623</b>	-
Bradford Met Coronavirus grant		
Activity		
General	<b>10,000</b>	-
Water pumps		
Water pumps	<b>26,600</b>	16,510
	<u>          </u>	<u>          </u>
	<b>76,223</b>	16,510
	<u>          </u>	<u>          </u>

Government grants of £39,623 were received during the year from the Coronavirus Job Retention Scheme to support the charity to furlough staff. The grant is unconditional and has all been recognised as income in the financial statements for the current year.

A grant of £10,000 was received during the year from Bradford Metropolitan Council to provide funds to assist the charity during the Covid 19 pandemic. The grant is unconditional and has all been recognised as income in the financial statements for the current year.

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.8.20</b>	31.8.19
	£	£
Depreciation - owned assets	<b>346</b>	896
	<u>          </u>	<u>          </u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2020**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

**7. STAFF COSTS**

	<b>31.8.20</b>	31.8.19
	£	£
Wages and salaries	<b>101,566</b>	131,175
Social security costs	<b>3,191</b>	3,393
Other pension costs	<b>177</b>	-
	<b><u>104,934</u></b>	<u>134,568</u>

The average monthly number of employees during the year was as follows:

	<b>31.8.20</b>	31.8.19
	10	10
Support staff	<u>10</u>	<u>10</u>

No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	202,775	-	202,775
<b>Charitable activities</b>			
Water pumps	-	16,510	16,510
Other trading activities	7,579	-	7,579
<b>Total</b>	<u>210,354</u>	<u>16,510</u>	<u>226,864</u>
<b>EXPENDITURE ON</b>			
Raising funds	173,852	-	173,852
<b>Charitable activities</b>			
General	29,031	-	29,031
Water pumps	-	17,760	17,760
<b>Total</b>	<u>202,883</u>	<u>17,760</u>	<u>220,643</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>7,471</u>	<u>(1,250)</u>	<u>6,221</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	(6,830)	1,250	(5,580)

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2020**

<b>8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted fund £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	641	-	641
<b>9. TANGIBLE FIXED ASSETS</b>	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2019 and 31 August 2020	2,475	2,038	4,513
<b>DEPRECIATION</b>			
At 1 September 2019	1,923	2,038	3,961
Charge for year	346	-	346
At 31 August 2020	2,269	2,038	4,307
<b>NET BOOK VALUE</b>			
At 31 August 2020	206	-	206
At 31 August 2019	552	-	552
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
Other debtors		31.8.20 £ 7,724	31.8.19 £ 106
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
Social security and other taxes		31.8.20 £ 420	31.8.19 £ 810
Other creditors		570	-
Accrued expenses		11,593	4,318
		12,583	5,128
<b>12. MOVEMENT IN FUNDS</b>			
<b>Unrestricted funds</b>	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
General fund	641	5,748	6,389
<b>TOTAL FUNDS</b>	641	5,748	6,389

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2020**

**12. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	159,896	(154,148)	5,748
<b>Restricted funds</b>			
General fund	26,600	(26,600)	-
<b>TOTAL FUNDS</b>	<u>186,496</u>	<u>(180,748)</u>	<u>5,748</u>

**Comparatives for movement in funds**

	At 1.9.18 £	Net movement in funds £	At 31.8.19 £
<b>Unrestricted funds</b>			
General fund	(6,830)	7,471	641
<b>Restricted funds</b>			
General fund	1,250	(1,250)	-
<b>TOTAL FUNDS</b>	<u>(5,580)</u>	<u>6,221</u>	<u>641</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	210,354	(202,883)	7,471
<b>Restricted funds</b>			
General fund	16,510	(17,760)	(1,250)
<b>TOTAL FUNDS</b>	<u>226,864</u>	<u>(220,643)</u>	<u>6,221</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2020**

**12. MOVEMENT IN FUNDS - continued**

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

	At 1.9.18 £	Net movement in funds £	At 31.8.20 £
<b>Unrestricted funds</b>			
General fund	(6,830)	13,219	6,389
<b>Restricted funds</b>			
General fund	1,250	(1,250)	-
<b>TOTAL FUNDS</b>	<u>(5,580)</u>	<u>11,969</u>	<u>6,389</u>

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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	370,250	(357,031)	13,219
<b>Restricted funds</b>			
General fund	43,110	(44,360)	(1,250)
<b>TOTAL FUNDS</b>	<u>413,360</u>	<u>(401,391)</u>	<u>11,969</u>

**13. RELATED PARTY DISCLOSURES**

Mr Q A Chaudhry ,the father of the trustee Mr A Chaudhry who was appointed as a trustee in November 2016, was employed by the charity during the year and received a salary amounting to £13,090 gross (2019 £14,263). Mr Q A Chaudhry was also the chairman of Empowering Communities Foundation in Pakistan to whom grants of £45,000 were made during the year (2019 £35,000).

**14. NON INDEPENDENT EXAMINERS SERVICES**

In common with many other charities of our size and nature, we use our independent examiners to prepare and submit returns to the tax authorities and assist us with the preparation of wages and the financial statements.

**Detailed Statement of Financial Activities  
for the Year Ended 31 August 2020**

	31.8.20 £	31.8.19 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	<b>100,243</b>	202,775
<b>Other trading activities</b>		
Fundraising events	<b>10,030</b>	7,579
<b>Charitable activities</b>		
Water pumps	<b>26,600</b>	16,510
Coronavirus furlough scheme	<b>39,623</b>	-
Bradford Met Coronavirus grant	<b>10,000</b>	-
	<hr/> <b>76,223</b>	<hr/> 16,510
<b>Total incoming resources</b>	<b>186,496</b>	226,864
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	<b>101,566</b>	131,175
Social security	<b>3,191</b>	3,393
Pensions	<b>177</b>	-
Travel Expenses	<b>7,737</b>	24,400
Collection boxes and labels	<b>1,700</b>	8,300
Payroll costs	<b>346</b>	270
Advertising	<b>788</b>	610
Donation transfer costs	<b>1,541</b>	1,637
	<hr/> <b>117,046</b>	<hr/> 169,785
<b>Other trading activities</b>		
Purchase of hampers and cakes	<b>8,416</b>	4,067
<b>Charitable activities</b>		
Rent,rates and water	<b>3,950</b>	4,396
Light and heat	<b>1,053</b>	1,042
Telephone	<b>808</b>	778
Postage and stationery	<b>91</b>	299
Sundries	<b>216</b>	216
Website costs	<b>418</b>	467
Maintenance charges	<b>597</b>	678
Fixtures and fittings	<b>346</b>	532
Computer equipment	<b>-</b>	364
Grants to institutions	<b>45,000</b>	35,000
	<hr/> <b>52,479</b>	<hr/> 43,772
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	<b>767</b>	256

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**Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2020**

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	31.8.20	31.8.19
	£	£
<b>Finance</b>		
<b>Other</b>		
Accountancy	<b>1,020</b>	1,080
Independent Examination	<b>1,020</b>	1,080
	<hr/> <b>2,040</b>	<hr/> 2,160
<b>Governance costs</b>		
Professional fees	-	603
	<hr/> <b>180,748</b>	<hr/> 220,643
Total resources expended		
<b>Net income</b>	<hr/> <b>5,748</b>	<hr/> <b>6,221</b>

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