

AID 4 UMMAH

England & Wales · Charity number 1160255

Details

Status Registered

Legal form Charitable company

Company number [09162860](#)

Registered 2015-01-30

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

Contact

Address Suite 22
Blackburn Gateway Business Centre
Barnfield House
Sandpits Lane
Blackburn
BB1 3NY

Phone 01254 265236

Email info@aid4ummah.org

Activities

Objects: THE CHARITY'S OBJECTS ('OBJECTS') ARE FOR THE BENEFIT OF THE MUSLIM COMMUNITY AND OTHER COMMUNITIES WORLDWIDE. THE ADVANCEMENT OF EDUCATION, IN PARTICULAR, EDUCATION PROVIDED IN ACCORDANCE WITH THE TENETS OF ISLAM;B. THE PREVENTION OR RELIEF OF POVERTY OR FINANCIAL HARDSHIP IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF GRANTS TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY;C. THE RELIEF OF THOSE IN NEED BY REASON OF AGE, ILL HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER NEED;D. THE ADVANCEMENT OF THE ISLAMIC FAITH;AND, IN FURTHERING THE OBJECTS, THE CHARITY SHALL OPERATE IN ACCORDANCE WITH THE PRINCIPLES OF THE ISLAMIC FAITH.

Activities: The charity aims to fundraise through various charitable activities such as rice distribution, water wells and food projects to raise funds for the disadvantaged people worldwide. we aim to work with partner agencies to deliver the projects. The charity will be looking to have volunteers out in the areas who will work/assist the organisation in reaching its objectives.

Classification

- **How:** Makes Grants To Individuals, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, The General Public/mankind

Geography

- Bangladesh
- Guinea
- India
- Indonesia
- Jordan
- Kenya
- Lebanon
- Malawi
- Mauritania
- Morocco
- Nepal
- Pakistan
- Sierra Leone
- South Africa
- Sri Lanka
- Sudan
- Syria
- Yemen
- Throughout England And Wales

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|------------|-------------|----------|-----------|
| 2025-02-28 | £2,395,678 | £2,061,391 | £410,415 | 3 |
| 2023-08-31 | £860,613 | £900,326 | £76,129 | 2 |
| 2022-08-31 | £695,606 | £788,159 | £115,841 | 3 |
| 2021-08-31 | £541,080 | £485,633 | £208,394 | 1 |
| 2020-08-31 | £775,848 | £624,196 | £152,947 | 0 |

Trustees

| Name | Role | Appointed |
|--------------------|-------|------------|
| SALIM MULLA | Chair | 2014-08-05 |
| ISMAIL MULLA | | 2020-01-06 |
| MUBEEN MULLA | | 2014-08-05 |
| Zubier Ismail | | 2024-01-09 |

AID 4 UMMAH

England & Wales - Charity number 1160255

Accounts



Company number: 09162860

Charity Number: 1160255

Aid 4 Ummah

Company Limited by Guarantee

Financial Statements

For the period ended 28 February 2025

Aid 4 Ummah

Company Limited by Guarantee

Financial Statements

Period ended 28 February 2025

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**Aid 4 Ummah
Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)
Period ended 28 February 2025**

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charitable company for the 18 months period ended 28 February 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 3 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Reference and administrative details

Registered charity name: Aid 4 Ummah
Registered charity number: 1160255
Company registration number: 09162860

Principal office and registered office

Suite 22, Blackburn Gateway Business Centre
Barnfield House, Sandpits Lane
Blackburn, BB1 3NY

Trustees

Mr Salim Mulla
Mr Mubeen Mulla
Mr Zubier Ismail (appointed 9 January 2024)
Mr Ismail Mulla

Auditor

Xaviers Accountants Limited
Chartered Certified Accountants
Suite 3J, Recycling Lives Centre
1a Essex street, Preston, PR1 1QE

**Aid 4 Ummah
Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)
Period ended 28 February 2025**

About Aid 4 Ummah

Established in 2014, Aid 4 Ummah is a non-profit humanitarian organisation (Charity Registration Number 1160255). We provide humanitarian services in crisis and non-crisis situations primarily in Sierra Leone and the United Kingdom to the neediest orphans, widows, destitute, homeless, aged, and poor, irrespective of race, religion, culture, and geographical boundaries. Aid 4 Ummah has a 100% donation policy to ensure all charity funds are discharged correctly and professionally.

Our Vision

Our world is one where one cannot survive without basic necessities, amenities and facilities. Whilst some of us are fortunate to have these readily available for us, there are many people in the world who cannot access even these necessities. Our mission is to provide humanitarian aid across the whole of Sierra Leone as well as expanding our network into other countries in the future, with a clear desire to serve humanity. Also, we are increasing our efforts here in the UK, working with the homeless, poor and we have an open-door policy to anyone who requires assistance. We focus on alleviating poverty for those in dire need of humanitarian aid – via critical emergency aid or social projects. Our aim is to develop long term self-sustainable projects to help alleviate poverty within Sierra Leone and in countries where Aid 4 Ummah have a footprint. Aid 4 Ummah have worked on the below projects throughout the period, 1 September 2023 to 28 February 2025.

Structure, governance and management

Governance

Aid 4 Ummah under its constitution is a UK registered charity with the Charity Commission. It is a charitable company (1160255) and a company limited by guarantee (09162860) with the liability of its members limited was registered with Charity Commission on 30 January 2015. Its governing document is the Memorandum and Articles of Association

Organisational Structure and Management

The Board of Trustees comprises members from diverse backgrounds. Trustees are selected based on their skills, experience and networks, and the needs of the company. All members of the Board of Trustees work on voluntary basis only and dedicate a considerable amount of time to the Charity's activities.

The power of appointing new Trustees is vested in the Trustees and there are informal procedures in place for the induction and training of new Trustees. Trustees are also encouraged to attend relevant briefings and courses.

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Structure, governance and management (continued)

Appointed trustees are responsible for general management and control of the charity and to ensure that it operates within the guidelines dictated by the Charity Commission and its own governing documents.

The trustees meet regularly to discuss and review the Charity's operations. At these meetings, they also make macro and micro level decisions relating to the running of the charity and its activities, mainly the delivery of humanitarian aid projects to different parts of the world, as well as within the UK. The trustees also have a group of volunteers working under them (in the form of sub-committees and teams) that focus on particular projects of the charity's work. The teams that manage the day-to-day running of the charity are primarily:

- 1) Finance and Operations
- 2) International Aid Projects
- 3) Fundraising and
- 4) PR, Media and Communications

The organisation works with several partners and local representatives internationally to meet its objectives, whereby a thorough needs assessment is conducted and an approval process including MOU's are adhered to before any delivery of projects or grant making.

The Organisation utilises land that was purchased by the Founder to further the objectives of Aid 4 Ummah through Aid 4 Ummah (SL) Ltd, a registered company in Sierra Leone and Salim Mulla is a Shareholder, a Trustee of the organisation.

The organisation relies on many volunteers who provide countless hours supporting at events, the volunteers lend approx. 960 hours in the year.

Related parties

Aid 4 Ummah (SL) Ltd has been set up to manage the charitable works in Sierra Leone. Aid 4 Ummah Sierra Leone is associated by virtue of one common trustee. Aid 4 Ummah utilises land owned by 2 Trustees to further charitable activities in Sierra Leone through Aid 4 Ummah (SL) Ltd.

Aid 4 Ummah Sierre Leone and Aid 4 Ummah Mauritania have been established as a separate legal entity in their own jurisdiction to deliver projects on behalf of Aid 4 Ummah UK. Consequently, their transactions and balances are not included within the financial statements of Aid 4 Ummah UK.

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

The Memorandum and Articles of the organisation state that the charitable objects are for the benefit of the Muslim community and other communities worldwide:

- (a) the advancement of education, in particular, education provided in accordance with the tenets of Islam;
- (b) the prevention or relief of poverty or financial hardship in particular but not exclusively by the provision of grants to individuals in need and/or charities, or other organisations working to prevent or relieve poverty;
- (c) the relief of those in need by reason of age, ill health, disability, financial hardship or other need;
- (d) the advancement of the Islamic faith; and, in furthering the Objects, the Charity shall operate in accordance with the principles of the Islamic faith.

Our objectives are set to reflect the aims and purpose of the charity. They are constantly reviewed and assessed by the Trustees to ensure they continue to reflect our aims. The Charity Commission's guidance notes have been consulted in formulating these objectives.

Achievements and performance

Background

Aid 4 Ummah is a UK based charity that has continued to support communities here within the United Kingdom and primarily in Sierra Leone for the past number of years. Our story began when our founder Salim Mulla happened to visit Sierra Leone whilst travelling. Upon reaching this country he was instantly touched by the scenes of great poverty and destitution which he witnessed all around him. This inspired a desire within him to help these people in whichever way he could. He began by completing small-scale individual projects funded from his own pocket. Upon the success of these projects and after realising the increased demand for various forms of aid in Sierra Leone he gathered a team of capable individuals who came together to establish the charity Aid 4 Ummah as it is known today.

How we assisted

Through the support of our generous donors, we have been able to improve the quality of life of the neediest beneficiaries living in destitute conditions with the funds received. We were able to put a smile on faces of orphans, families, and the wider communities. We have distributed food parcels, clean water, medical treatments, Water projects across Sierra Leone and other countries as detailed above. We also ensure we provide emergency aid whenever the need arises wherever we can assist. We have done this this year in Libya, India, Sierra Leone, Morocco, Lebanon and Palestine by delivering essential aid to those in crisis situations.

Achievements and performance (continued)

We have carried out wide-ranging work in the Waterloo area of Sierra Leone with the aid we have received. With the generous support and the hard work of Aid 4 Ummah volunteers the charity is becoming more established and recognised locally as well as internationally.

Aid 4 Ummah is continuing to support two orphanages where children have lost their parents due to the deadly virus of Ebola in Sierra Leone. Furthermore, the charity has also established an educational centre which is almost reaching completion of construction. With the help of our partners, Aid 4 Ummah is doing its share to improve the quality of life of the people of Sierra Leone as well as providing aid as appropriate in various other countries.

In 2023 we began working in remote areas of Mauritania, located within the Sahara Desert. We identified 17 villages inhabited by individuals who had been freed from slavery within the last decade and their families. These families have very meagre possessions and lack daily necessities such as clean water, food and medical aid.

UK Work

- Held a football tournament with 32 teams across the country to raise money for the Raheemiya Education Centre in Sierra Leone.
- Organised a sponsored sleepout in partnership with Feniscowles Cricket Club to raise awareness for the plight of the homeless.
- Held a charity cricket match in partnership with Feniscowles CC to raise funds for homelessness.
- Held an annual charity dinner to show transparency to our donors and raise funds for the Raheemiya Education Centre.

Promoting community cohesion through sport. We held a football tournament which saw 32 teams from across the country of different faiths and backgrounds come together to play for charity.



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Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)
Period ended 28 February 2025**

Achievements and performance (continued)

Held a sponsored sleepout in partnership with Feniscowles Cricket Club as well as a charity cricket match to raise awareness and funds for the homeless.



International Work

- Orphanage running which houses 75 orphans who we sponsor and educate through our donors' support (Sierra Leone)
- Orphans' Gifts (Sierra Leone, Mauritania, Morocco)
- Completed build of Raheemiya Education Centre (Sierra Leone)
- Distributions of food parcels to the poor and needy and feedings in poor areas (Sierra Leone, Mauritania, Morocco, Palestine, Uganda, India, Pakistan and Lebanon)
- Shelter homes for the homeless poor (Sierra Leone, Mauritania, Morocco)
- Funding life-changing medical surgeries as well as aftercare for the poor and needy, including eye cataract surgeries and hernia operations (Sierra Leone)
- Distributing wheelchairs to disabled children and individuals in Uganda
- Distributing Qurans in poor and deprived areas (Sierra Leone, Mauritania)
- Sponsoring imams in rural communities in Sierra Leone
- Empowering women in deprived areas through sewing programmes (Sierra Leone, Mauritania)
- Empowering families in Mauritania by providing milking goats
- Building water borehole in poor areas of Sierra Leone
- Distributing clean water to those with limited access to it in the Sahara Desert (Mauritania)

Achievements and performance (continued)

- Distributing monetary funds to ex slave families in Mauritania
- Providing various forms of emergency aid to families in Palestine through international partners: food parcels, clean water, emergency packs, blankets, sanitary packs.
- Holding medical camp via international partner in Palestine to deliver medical aid
- Providing emergency aid to families in Lebanon
- Providing emergency aid to families and individuals affected by the devastating earthquake in Morocco
- Providing emergency aid to victims of flooding (Sierra Leone, India, Libya)
- Weekly feedings for the poor (Pakistan)
- Hifz sponsorship (India, Syria & Yemen)
- Water pumps in areas where there is limited or no clean water access (Bangladesh, Myanmar, Pakistan, Sri Lanka)
- Qurbani distributions in various countries (Sierra Leone, Mauritania, India, Pakistan, Nepal)
- Building mosques in deprived areas (Morocco, Sierra Leone, Mauritania)

SIERRA LEONE

Completed the construction of the Raheemiya Islamic Educational Centre in Sierra Leone. This will provide children in the locality who would otherwise be on the streets with both Islamic education and wider education in order to give them a real chance in their future. Support is also provided to adults through various projects.



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Achievements and performance (continued)

Aid 4 Ummah Orphanage in Sierra Leone is complete and in use. It accommodates up to 200 orphans however the current intake is 75 orphans. The orphanage is fully furnished with 100 bunk beds, bedding. It also has a separate canteen and kitchen area. All health & safety requirements have been met and are quarterly updated. In addition, our nearby Medical Centre provides free medical assistance to needy beneficiaries in local area. A new playground was also installed for the children.



Aid 4 Ummah carried out various projects focused on orphans, such as orphans' gifts, back to school projects and orphan feedings.



Achievements and performance (continued)

We have and continue to build shelter homes for those without housing in rural areas in Sierra Leone. Many of these houses have reached completion and the beneficiaries have moved into them and distributing Qurans in poor areas of Sierra Leone.



We have supported selected imams in Sierra Leone to work in masjids in the local area and spread the message of Islam and provide wider support to their local communities through sponsorships from donors.



Achievements and performance (continued)

We have distributed hundreds of food parcels to the most in need throughout the year. These food parcels included enough food to feed a whole family for a month.



We initiated an empowerment project in collaboration with a UK-based small business, focused on empowering widows through a sewing training programme and sewing kits. We provided emergency aid kits to families affected by flooding which resulted in loss of life and homes.



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Achievements and performance (continued)

Built water boreholes, providing clean running water to poor families. Provided daily hot meals to the poor and needy throughout the month of Ramadhan.



MAURITANIA

Aid 4 Ummah distributed food parcels to ex slave families living in the Sahara Desert. These food parcels included enough food to feed a whole family for a month. Gifts, toys and treats for orphans and needy children were given out to the young beneficiaries.



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Achievements and performance (continued)

Distributing monetary funds to ex slave families in Mauritania. Building homes for poor families in the Sahara Desert.



We distributed wooden boards to children which are used to learn to read and write and distributing Qurans to poor families in the Sahara Desert.



Achievements and performance (continued)

Distributed sewing kits to poor women as part of our empowerment project. We distributed milking goats to people in need to help as part of our empowerment project.



MOROCCO

In September 2023, we responded to the devastating impact of the earthquake in Morocco by providing various forms of aid immediately as well as throughout the rest of the year.

We provided monetary funds to the victims of the earthquake and distributed treats to children.



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Achievements and performance (continued)

Distributed food parcels to families affected by the earthquake, as well as clothes and blankets and built shelter homes for those who had lost their homes.



PALESTINE

We sent aid trucks filled with medical aid and food and water to families in Palestine.



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**Trustees' Annual Report (Incorporating the Director's Report)
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Achievements and performance (continued)

Distributed fresh food and clothing, and provided hot meals, distributed blankets and sanitary packs.



We set up a mobile bakery, providing fresh baked goods to those in need. We held a 3-day medical camp, providing medicine and treatment to 1500+ displaced people.



Achievements and performance (continued)

UGANDA

In Uganda, we provided wheelchairs to disabled individuals in poor areas, provided daily meals throughout the month of Ramadhan in deprived areas.



INDIA

In India one of our main projects is food aid distributions for the needy people. We provided daily meals throughout Ramadhan as well as food packs.



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**Trustees' Annual Report (Incorporating the Director's Report)
Period ended 28 February 2025**

Achievements and performance (continued)

PAKISTAN

Provided hot meals to the poor throughout the year and built many water pumps. The water pumps were installed in rural areas to provide clean water to families and communities.



LEBANON

Aid 4 Ummah provided emergency aid to families affected by the conflict in Lebanon.



Achievements and performance (continued)

QURBANI

We carried out Qurbani (sacrificing an animal to feed the poor) which was distributed in the most in need areas in the following countries: India, Mauritania, Nepal, Pakistan, and Sierra Leone.



MOSQUES

Aid 4 Ummah built mosques in deprived areas of the following countries: Morocco, Sierra Leone and Mauritania.



Financial review

Period Ended 28 February 2025 has been a strong financial period, Aid 4 Ummah raised over £2.4m including Gift Aid. Aid 4 Ummah spent around £2.06m helping the large number of beneficiaries we support in all areas of the world from natural disasters and war zones to educational and orphan programmes.

At the same time the balance sheet shows reserves of £410,415 (2023: £76,129), this includes £6,713 Tangible Assets. Moreover, in the event of a significant drop in funding, the Trustees feel that they would be able to continue the current activities of the Charity through the availability of these reserves. The Charity needs to be able to respond quickly to emergencies should the need arise, to get aid and assistance where most needed around the world. The Charity's reserve policy is to hold equivalent to three months operating costs.

Plans for Future Periods

Aims and key objectives for future periods

The Charity intends to continue the projects outlined above and to expand them as required by needs on the ground and determined by the limits of our capacity. In addition, we will continue to consider other projects, within the funds and staff capacity available, and based on comprehensive and up-to-date needs assessments. Furthermore, we will continue to closely monitor the progress of the various projects and to analyse the challenges facing them. A number of issues have been identified:

- We will work to provide the most appropriate solutions for our beneficiaries. This will be realised through the development of appropriate accountability, compliance and quality tools/mechanism to align with industry standards and best practice.
- To ensure we have the resources and systems in place to play a leading role in defining and shaping the direction of The Charity. The quality of programming delivered align with humanitarian principles and are delivered in the most efficient and effective way.
- To ensure professionalism, integrity, transparency & accountability.

Sectors of work:

Our programmes are structured into seven sectors of work:

- Food Security & Livelihood
- WASH (Water, Sanitation and Hygiene)
- NFI (Non-Food Items)
- Health and Medical Care
- Education
- Social & Seasonal
- Programmes
- Protection

Plans for Future Periods (continued)

Each of these areas is managed by a dedicated team, in charge of the planning, implementation, reporting and documentation of projects within their respective sector.

Going Concern

In view of the financial performance as at the balance sheet date, the Board of Trustees has a reasonable expectation that The Charity will have the resources to continue in operational existence for the foreseeable future.

The Trustees believe there are no material uncertainties that call into doubt our ability to continue as a going concern. The annual financial statements have therefore been prepared on the basis that The Charity is a going concern.

Public Benefit

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

Fundraising

The Charity strives to adhere to relevant statutory regulations including the Data Protection Act (2018), Charities Act (2011) and the Telephone Preference Service. We are continually revising our policies and procedures as we grow to keep up-to date with changes in legislation and regulations.

Aid 4 Ummah is registered with the Fundraising Regulator and have developed our procedures to comply with the Code of Fundraising Practice.

Aid 4 Ummah is also a member of the Institute of Fundraising and our fundraising activities are legal, open, honest and respectful. The Charity utilises a number of different fundraising approaches, which includes the following:

- Major donor giving, Corporate giving, Online giving
- Community fundraising
- Challenges
- Events
- Volunteers

Fundraising activities are carried out by our own staff and volunteers.

Code of Fundraising Practice

We comply with the Fundraising Regulator's Code of Fundraising Practice and ensure our fundraising activities reflect the code standards.

General Data Protection Regulation (GDPR)

Staff are required to read and understand the organisational GDPR policy which is accessible to all new staff and volunteers. GDPR training is ongoing for new staff and volunteers. We have a Data Protection policy and privacy statements.

Protection of Vulnerable People

The Charity abides by the Fundraising Regulator's Code of Fundraising Practice and ensures our staff and volunteers are fully briefed about the code of conduct with regard to the protection of vulnerable people. Before any external facing fundraising activity is undertaken, we brief staff and volunteers on best practice and make them aware of the need to identify, respect, support and protect vulnerable people.

Complaints Handling

There may be times when we do not meet the high standards we set ourselves and for such instances we have a complaints policy in place. Complaints are captured centrally, dealt with in accordance with the process laid down in the policy and reported to the Fundraising Regulator through the annual return. In 2024-25 we received 0 complaints (2023: 0).

Risk Management

The Trustees take their responsibilities towards staff, donors, and beneficiaries very seriously. An important aspect of discharging these responsibilities involves the identification and management of all potential risks that might compromise staff, resources, or ability to deliver programmes.

The Charity, therefore, has the ultimate duty to regularly identify and review the risks to which The Charity is exposed, and ensure that appropriate controls are in place to provide reasonable assurance against fraud, malicious acts, and error. The Trustees, along with the senior staff, actively review these risks on a regular basis.

Risks are complex, due to the nature of the work we carry out. They are assessed on the basis of their likelihood and potential impact, which would allow the implementation of mitigation strategies to manage these risks. Also, wherever possible, risks are covered by suitable insurance, to reduce their financial impact.

The principal risks to the charity have been identified as:

Strategic Reputation

One of the most valuable assets of any charity is its reputation. It is vitally important that we do all we can to meet the expectations of our donors, beneficiaries, supporters and other organisations that we partner with.

To protect The Charity against reputational damage, we implement the following policies:

- Fraud, Corruption and Bribery - We work very hard to ensure that integrity and transparency are embedded in all our policies and procedures. Conflict of interest; Anti-Bribery; Anti-Terrorism and Anti-Money Laundering policies are introduced and closely monitored.
- Senior level representation on many important forums and influential fronts, to ensure positive visibility.

Operational

Risks in this area include physical risks to our personnel and volunteers, and risks compromising the continuation of project delivery. To mitigate against such risks, The Charity has taken the following actions:

- Developed Standard Operating Procedures for common processes to protect against loss of key staff or volunteers;
- Improved the quality and the scope of training, to disseminate skills and good practice within the organisation, and to ensure staff safety and wellbeing;
- Regular reviews of key systems and procedures to improve and strengthen the internal policies and communication processes, thus maintaining a clear structure of delegated authority and control;
- Adopted clear processes to review and assess our performance management system on the ground;
- All programmes have up-to-date security policies, which include the provision of regular comprehensive security briefings and assessments, in response to rapid changes in the political situation;
- Culture and Behaviour – Aid 4 Ummah monitors and learns lessons from peer organisations and as such focused on ensuring it develops the right culture and behaviour as The Charity grows:
 - As such we have undertaken a review of policy and procedures to ensure they are 'fit for purpose'.
 - A programme of regular training for all staff.

The Trustees, are therefore, satisfied that adequate systems and procedures are in place to manage and minimise exposure to the identified risks.

**Aid 4 Ummah
Company Limited by Guarantee**

**Trustees' Annual Report (Incorporating the Director's Report)
Period ended 28 February 2025**

Trustees' responsibilities statement

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

Company law requires the charitable company trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

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

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

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

Approved by The Trustees of the Charity **on 24 December 2025** and signed on its behalf by:

Mr Mubeen Mulla
Trustee

**Aid 4 Ummah
Company Limited by Guarantee**

**Independent Auditor's Report to the Members of Aid 4 Ummah
Period ended 28 February 2025**

Opinion

We have audited the financial statements of Aid 4 Ummah (the 'charitable company') for the period ended 28 February 2025 which comprise the statement of financial activities (including income and expenditure account), the statement of financial position, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 28 February 2025 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, including the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information included in the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for the purposes of company law, for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or

**Aid 4 Ummah
Company Limited by Guarantee**

**Independent Auditor's Report to the Members of Aid 4 Ummah (continued)
Period ended 28 February 2025**

- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charitable company's policies and procedures relating to:

**Aid 4 Ummah
Company Limited by Guarantee**

**Independent Auditor's Report to the Members of Aid 4 Ummah (continued)
Period ended 28 February 2025**

- Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charitable company operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charitable company from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of noncompliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or noncompliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Other matter

The financial statements for Aid 4 Ummah for the year ended 31 August 2023 were not audited.

**Aid 4 Ummah
Company Limited by Guarantee**

**Independent Auditor's Report to the Members of Aid 4 Ummah (continued)
Period ended 28 February 2025**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mijos Xavier FCCA (Senior Statutory Auditor)

**For and on behalf of
Xaviers Accountants Limited
Chartered Certified Accountants & statutory auditor**
Suite 3J
Recycling Lives Centre
1A Essex Street
Preston
PR1 1QE

Date: 24 December 2025

**Aid 4 Ummah
Company Limited by Guarantee**

**Statement of Financial Activities (including income and expenditure account)
Period ended 28 February 2025**

| | Notes | Unrestricted Funds £ | Restricted Funds £ | Period Ended 28-Feb-25 Total Funds £ | Year Ended 31-Aug-23 Total Funds £ |
|------------------------------------|-------|----------------------------|--------------------------|---|---|
| Income and endowments from: | | | | | |
| Donations and Legacies | 4 | 583,172 | 1,812,507 | 2,395,678 | 860,613 |
| Total income | | 583,172 | 1,812,507 | 2,395,678 | 860,613 |
| Expenditure on: | | | | | |
| Charitable activities | 5a | - | (1,827,672) | (1,827,672) | (746,140) |
| Support Costs | 5b | (233,719) | - | (233,719) | (154,185) |
| Total expenditure | | (233,719) | (1,827,672) | (2,061,391) | (900,326) |
| Net income for the year | | 349,452 | (15,165) | 334,287 | (39,713) |
| Transfers between funds | 15 | (169,775) | 169,775 | - | - |
| Net movement in funds | | 179,678 | 154,609 | 334,287 | (39,713) |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 34,771 | 41,358 | 76,129 | 115,842 |
| Total funds carried forward | | 214,448 | 195,967 | 410,415 | 76,129 |

The notes on pages 34 to 45 form an integral part of these financial statements.

**Aid 4 Ummah
Company Limited by Guarantee**

**Statement of Financial Position
28 February 2025**

| | | Period Ended 28-Feb-25 Total Funds | Year Ended 31-Aug-23 Total Funds |
|--|--------------|---|---|
| | Notes | £ | £ |
| Fixed assets | | | |
| Tangible assets | 11 | 6,713 | 9,672 |
| Total fixed assets | | 6,713 | 9,672 |
| Current assets | | | |
| Stocks | | | |
| Debtors | 12 | 104,986 | |
| Cash at bank and in hand | | 312,055 | 67,910 |
| Total current assets | | 417,041 | 67,910 |
| Creditors | | | |
| amounts falling due within one year | 13 | (13,339) | (1,453) |
| Net current assets | | 403,703 | 66,457 |
| Net assets | | 410,415 | 76,129 |
| The total net assets of the charity are funded by the funds of the charity, as follows:- | | | |
| Unrestricted Funds | 15 | 214,448 | 34,771 |
| Restricted Funds | 15 | 195,967 | 41,358 |
| Total Charity Funds | | 410,415 | 76,129 |

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

The financial statements were approved by the board of trustees and authorised for issue and are signed on behalf of the board by:

Mr Mubeen Mulla
Trustee
24 December 2025

The notes to the accounts on pages 34 to 45 form part of these financial statements.

**Aid 4 Ummah
Company Limited by Guarantee**

**Statement of cash flows
Period ended 28 February 2025**

| Reconciliation of net income/ (expenditure) to net cash flow from operating activities | Period Ended 28-Feb-25 £ | Year Ended 31-Aug-23 £ |
|---|---|---------------------------------------|
| Net income as shown in the Statement of Financial Activities | 334,287 | (39,713) |
| Adjustments for: | | |
| Depreciation charges | 2,959 | 2,959 |
| Dividends, interest and rents from investments | - | - |
| Decrease in stocks | - | - |
| Decrease in debtors | (104,986) | - |
| Increase in creditors, excluding loans | 11,886 | (1,056) |
| Net cash provided by operating activities | A 244,145 | (37,810) |
| Cash flows from operating activities | | |
| Net cash provided by operating activities as shown below | A 244,145 | (37,810) |
| Cash flows from investing activities | | |
| Interest received | - | - |
| Purchase of property, plant and equipment | - | (8,948) |
| Purchase of Investments | - | - |
| Other investment income, inc rents from investments | - | - |
| Net cash provided by investing activities | B - | (8,948) |
| Overall cash provided by all activities | A+B 244,145 | (46,757) |
| Cash movements | | |
| Change in cash and cash equivalents from activities in the year ended | 244,145 | (46,757) |
| Cash and cash equivalents at beginning of the year | 67,910 | 114,668 |
| Cash at bank and in hand less overdrafts at year ended | 312,055 | 67,910 |

| Reconciliation in net funds | 01-Sep-23 £ | Cashflows £ | 28-Feb-25 £ |
|------------------------------------|------------------------|------------------------|------------------------|
| Cash at bank and in hand | 67,910 | 244,145 | 312,055 |
| Total | 67,910 | 244,145 | 312,055 |

**Aid 4 Ummah
Company Limited by Guarantee**

**Notes to the Financial Statements
Period ended 28 February 2025**

1. General Information

Aid 4 Ummah meets the definition of a public benefit and a private company limited by guaranteed, registered in England & Wales and a registered charity in England & Wales. The address of the registered office is Suite 22, Blackburn Gateway Business Centre, Sandpits Lane, Blackburn, BB1 3NY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting Policies

Summary of significant accounting policies and key accounting estimates

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

Basis of preparation

The financial statements have been prepared on historical cost basis. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The accounting period has been extended to 18 months, and these financial statements cover the period 1 September 2023 to 28 February 2025. The financial statements are presented in sterling, which is the presentational currency of the entity.

Going concern

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

Income and endowments

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

Donations and legacies

Donations are recognised when The Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of

Donations and legacies (continued)

performance by The Charity before The Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of The Charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

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

Raising funds

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

Charitable activities

Charitable expenditure comprises those costs incurred by The Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

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

Financial instruments

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

Financial assets held at amortised cost comprise cash and bank in hand, debtors and other debtors. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

Financial assets held at amortised cost was £417,041 (2023: £67,910). Financial liabilities held at amortised cost was £9,474 (2023: £1,007).

**Aid 4 Ummah
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)
Period ended 28 February 2025**

Governance costs

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

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

| | |
|-----------------------|---------------------------|
| Fixtures and fittings | - 20% on reducing balance |
| Computer equipment | - 20% on reducing balance |

Taxation

The charity is exempt from tax on its charitable activities. The charity's subsidiary is subject to corporation tax in the same way as any commercial organisation.

Foreign exchange

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

Fund structure

Unrestricted income funds are general funds that are available for use at The Trustees' discretion in furtherance of the objectives of The Charity.

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

Pensions and other post retirement obligations

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

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

**Aid 4 Ummah
Company Limited by Guarantee**

Notes to the Financial Statements (continued)
Period ended 28 February 2025

Critical accounting judgements and key sources of estimation uncertainty

The Trustees are required to make judgments, estimates, and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

Significant judgement and estimates

There are no significant judgements and estimates having a material effect on the financial statements.

4. Donations and legacies

| | Unrestricted Funds | Restricted Funds | Period Ended 28-Feb-25 | Year Ended 31-Aug-23 |
|-----------|-------------------------------|-----------------------------|-----------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Donations | 184,356 | 1,812,507 | 1,996,862 | 763,341 |
| Gift Aid | 398,816 | - | 398,816 | 97,272 |
| | <u>583,172</u> | <u>1,812,507</u> | <u>2,395,678</u> | <u>860,613</u> |

5. Total charity resources expended

5a. Cost of charitable activities

| | Unrestricted Funds | Restricted Funds | Period Ended 28-Feb-25 | Year Ended 31-Aug-23 |
|-------------|-------------------------------|-----------------------------|-----------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Education | - | 124,834 | 124,834 | |
| Empowerment | - | 254,157 | 254,157 | |
| Food | - | 489,482 | 489,482 | |
| Medical | - | 104,020 | 104,020 | |
| Shelter | - | 771,445 | 771,445 | |
| Water | - | 22,395 | 22,395 | |
| Most Needy | - | 61,340 | 61,340 | 746,140 |
| | <u>-</u> | <u>1,827,672</u> | <u>1,827,672</u> | <u>746,140</u> |

Charitable activities include grants received from charitable organisations, relating to various humanitarian projects amounting to £60,450 (2023: £31,780).

**Aid 4 Ummah
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)
Period ended 28 February 2025**

5a. Cost of charitable activities (continued)

Expenditure on charitable activities comprises costs associated with the provision of emergency relief and other humanitarian developments, carried out by the charity, directly and through partner organisations worldwide. This is further analysed by country as follows:

Aid 4 Ummah Sierre Leone and Aid 4 Ummah Mauritania have been established as a separate legal entity in their own jurisdiction to deliver projects on behalf of Aid 4 Ummah UK. Consequently, their transactions and balances are not included within the financial statements of Aid 4 Ummah UK.

| | Period Ended | Year Ended |
|--------------|---------------------|-------------------|
| | 28-Feb-25 | 31-Aug-23 |
| | £ | £ |
| Bangladesh | - | 1,740 |
| India | 35,850 | 52,127 |
| Indonesia | 42,500 | - |
| Lebanon | 5,000 | - |
| Mauritania | 1,083,388 | 220,984 |
| Morocco | 84,030 | 2,000 |
| Pakistan | 5,300 | 19,369 |
| Palestine | 200,580 | - |
| Sierra Leone | 242,820 | 389,286 |
| Sri Lanka | - | 2,080 |
| Türkiye | 21,350 | 46,720 |
| Uganda | 2,255 | - |
| UK | - | 7,943 |
| Yemen | - | 3,890 |
| Zimbabwe | 104,600 | - |
| | 1,827,672 | 746,140 |

**Aid 4 Ummah
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)
Period ended 28 February 2025**

5b. Cost of supporting charitable activities

| | Unrestricted Funds | Restricted Funds | Period Ended 28-Feb-25 | Year Ended 31-Aug-23 |
|---------------------------|-------------------------------|-----------------------------|-----------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Accountancy Fees | 1,108 | - | 1,108 | 1,201 |
| Advertising and Marketing | 25,622 | - | 25,622 | 20,111 |
| Audit Fees | 8,400 | - | 8,400 | - |
| Bank Charges | 409 | - | 409 | 99 |
| Depreciation | 2,959 | - | 2,959 | 2,959 |
| General Expense | 4,727 | - | 4,727 | - |
| Insurance | 300 | - | 300 | 195 |
| IT Expenditure | 5,863 | - | 5,863 | - |
| Light & Heat | 5,724 | - | 5,724 | - |
| Professional Fees | 29,007 | - | 29,007 | 23,416 |
| Rent and Rates | 15,637 | - | 15,637 | 26,010 |
| Repairs | - | - | - | 974 |
| Staff Salaries | 96,220 | - | 96,220 | 41,028 |
| Telephone and Stationary | 5,256 | - | 5,256 | 4,934 |
| Travel | 26,859 | - | 26,859 | 26,541 |
| Trustee Expenses | 5,629 | - | 5,629 | - |
| Volunteer Expenses | - | - | - | 6,717 |
| | 233,719 | - | 233,719 | 154,185 |

6. Grants to Institutions

Expenditure on charitable activities comprises costs associated with the provision of housing, healthcare facilities, food, water and education carried out by the charity, directly and through partner organisations worldwide

**Aid 4 Ummah
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)
Period ended 28 February 2025**

6. Grants to Institutions (continued)

This is further analysed as follows:

| Partner | Period Ended 28-Feb-25 £ | Year Ended 31-Aug-23 £ |
|---|---|---------------------------------------|
| Children of Adam | 2,900 | 19,269 |
| Heal Humanity | 127,175 | - |
| Ihsan For Children Foundation | 78,405 | - |
| Aid 4 Ummah (Indonesia) | 42,500 | - |
| Aid 4 Ummah (Mauritania) | 1,083,388 | 317,952 |
| Aid 4 Ummah (Sierra Leone) | 242,820 | 71,037 |
| Islamic Women's Initiative Network (Zimbabwe) | 104,600 | 58,795 |
| Assoc Marocaine (Morocco) | 17,140 | - |
| Souss (Morocco) | 66,890 | - |
| Other Partners | 61,855 | 55,080 |
| | 1,827,672 | 522,133 |

The Charity makes grants to several differing partner charities and individuals around the world after due consideration and careful assessment of the partner charity and /or individual. The partner charities are used as an extension of Aid 4 Ummah to help further the objectives of the charity and carry out specific charitable programmes under the direction of Aid 4 Ummah.

All partner charities are subject to regular monitoring and reporting. Due to the inherent risks associated with working in some parts of the world, the names of the partner charities have not been disclosed.

7. Trustees' remuneration

No trustees were remunerated during the period ended 28 February 2025 (2023: nil). One trustee incurred expenses of £5,629 for travel and subsistence during the period ended 28 February 2025 (2023: £nil).

8. Staff costs

| | Period Ended | Year Ended |
|--|---------------------|-------------------|
| | 28-Feb-25 | 31-Aug-23 |
| | £ | £ |
| Gross Salaries including employers NIC for all staff | 95,410 | 39,709.94 |
| Pension costs | 811 | 1,318.06 |
| Trustees' Remuneration as detailed in note 5 | - | - |
| Total salaries, wages and related costs | 96,220 | 41,028 |

The number of employed staff for the period ended 28 February 2025 was 3 (2023: 2).

During the year no employee was paid compensation (2023: £nil). No employees received emoluments (including pension costs) more than £60,000 per annum (2023: £nil). Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

The key management personnel of the group is the Chief Executive Officer and all other trustees. The total employee benefits of the key management personnel of the charity were nil (2023: £nil).

The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

9. Volunteer Contribution

Total Volunteers Involved: 20

All members and attendees of the charity were considered active volunteers throughout the year.

Average Hours Contributed per Volunteer:

Each volunteer contributed an estimated 4 hours per month, totalling approximately 960 hours per year.

Types of Activities Supported:

- Event Organisation Support: Assisting in planning, setting up, and running charity events.
- Administrative Work: Helping with record-keeping, communication, and general office tasks.

**Aid 4 Ummah
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)
Period ended 28 February 2025**

10. Volunteer Contribution (continued)

Impact Summary:

The consistent monthly contributions by volunteers played a vital role in the smooth operation and success of the charity's events and administrative functions. Their dedication significantly reduced operational costs and strengthened community engagement.

11. Tangible assets

At period ended 28 February 2025

| | Equipment | Total |
|-----------------------|------------------|---------------|
| | £ | £ |
| Cost | | |
| At 1 September 2023 | 14,794 | 14,794 |
| Additions | - | - |
| Disposals | - | - |
| At 28 February 2025 | <u>14,794</u> | <u>14,794</u> |
| Depreciation | | |
| At 1 September 2023 | 5,122 | 5,122 |
| Charge for the period | 2,959 | 2,959 |
| At 28 February 2025 | <u>8,081</u> | <u>8,081</u> |
| Net book value | | |
| At 28 February 2025 | <u>6,713</u> | <u>6,713</u> |
| At 31 August 2023 | 9,672 | 9,672 |

All assets are used for charitable purposes and there are no inalienable or heritage assets.

Aid 4 Ummah utilises land owned by 2 Trustees to further charitable activities in Sierra Leone through Aid 4 Ummah (SL) Ltd.

12. Debtors

| | Period Ended | Year Ended |
|---------------------|---------------------|-------------------|
| | 28-Feb-25 | 31-Aug-23 |
| | £ | £ |
| Accrued income | 103,993 | - |
| Prepaid Expenditure | 993 | - |
| | <u>104,986</u> | <u>-</u> |

**Aid 4 Ummah
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)
Period ended 28 February 2025**

13. Creditors: amounts falling due within one year

| | Period Ended 28-Feb-25 | Year Ended 31-Aug-23 |
|----------------------|-----------------------------------|---------------------------------|
| | £ | £ |
| Accruals | 9,474 | 1,007 |
| PAYE and other taxes | 3,865 | 447 |
| | <u>13,339</u> | <u>1,453</u> |

14. Net incoming resources stated after charging:

| | Unrestricted Funds | Restricted Funds | Period Ended 28-Feb-25 | Year Ended 31-Aug-23 |
|------------------------|-------------------------------|-----------------------------|-----------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Auditors Remuneration | 8,400 | - | 8,400 | - |
| Depreciation | 2,959 | - | 2,959 | 2,959 |
| Exchange (gain) / loss | - | - | - | - |
| | <u>11,359</u> | <u>-</u> | <u>11,359</u> | <u>2,959</u> |

15. Analysis of funds

| | Unrestricted Funds | Restricted Funds | Period Ended 28-Feb-25 | Year Ended 31-Aug-23 |
|----------------------------------|-------------------------------|-----------------------------|-----------------------------------|---------------------------------|
| | £ | £ | £ | £ |
| Accumulated funds b/f | 34,771 | 41,358 | 76,129 | 115,842 |
| Total Income for the year | 583,172 | 1,812,507 | 2,395,678 | 860,613 |
| Total Expenditure for the year | (233,719) | (1,827,672) | (2,061,391) | (900,326) |
| Transfers | (169,775) | 169,775 | - | - |
| Closing revenue funds c/f | <u>214,448</u> | <u>195,967</u> | <u>410,415</u> | <u>76,129</u> |

**Aid 4 Ummah
Company Limited by Guarantee**

**Notes to the Financial Statements (continued)
Period ended 28 February 2025**

15. Analysis of funds (continued)

All restricted funds are for delivery of humanitarian projects, the restricted fund comprises of:

| | Period Ended 28-Feb-25 | Year Ended 31-Aug-23 |
|-------------|-----------------------------------|---------------------------------|
| | £ | £ |
| Emergency | 2,011 | - |
| Education | 20,555 | - |
| Food | 35,020 | - |
| Most Needed | 12,645 | - |
| Shelter | 8,226 | - |
| Water | 99,783 | 41,358 |
| Winter | 17,727 | - |
| | <u>195,967</u> | <u>41,358</u> |

16. Analysis of net assets between funds

| | Unrestricted Funds | Restricted Funds | Total Funds 28-Feb-25 | Total Funds 31-Aug-23 |
|-------------------|-------------------------------|-----------------------------|----------------------------------|----------------------------------|
| | £ | £ | £ | £ |
| Tangible Assets | 6,713 | - | 6,713 | 9,672 |
| Current Assets | 221,074 | 195,967 | 417,041 | 67,910 |
| Creditors | (13,339) | - | (13,339) | (1,453) |
| Net assets | <u>214,448</u> | <u>195,967</u> | <u>410,415</u> | <u>76,129</u> |

17. Ultimate controlling party

The charity is under the control of its legal members.

There has been a change in the key management personnel. Zubier Ismail was appointed on 9 January 2024.

18. Guarantees

Aid 4 Ummah is a company limited by guarantee and accordingly does not have a share capital. Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up by while he or she is a member, or within one year after he or she ceases to be a member.

19. Related party disclosures

Aid 4 Ummah (SL) Ltd has been set up to manage the charitable works in Sierra Leone and is associated by virtue of one common trustee.

During the accounting period, the charity gave a financial assistance grant, under 4.1 of the Articles of Association to a trustee, Mr M Mulla of £22,276 (2023: £nil), which has been repaid in full and no balance was outstanding at the period end 28 February 2025.

No other related party transactions during this period (2023: £nil).

20. Statement of financial activities and income and expenditure account comparatives for prior year

| | Unrestricted Funds | Restricted Funds | Year Ended 31-Aug-23 Total Funds |
|------------------------------------|-----------------------|---------------------|--|
| | £ | £ | £ |
| Income and endowments from: | | | |
| Donations and legacies | 97,272 | 763,341 | 860,613 |
| Total income | 97,272 | 763,341 | 860,613 |
| Expenditure on: | | | |
| Support Costs | (154,185) | | (154,185) |
| Charitable activities | | (746,140) | (746,140) |
| Total expenditure | (154,185) | (746,140) | (900,326) |
| Net income for the year | (56,913) | 17,201 | (39,713) |
| Transfers between funds | 12,495 | (12,495) | - |
| Net movement in funds | (44,418) | 4,706 | (39,713) |
| Reconciliation of funds: | | | |
| Total funds brought forward | 79,190 | 36,652 | 115,842 |
| Total funds carried forward | 34,771 | 41,358 | 76,129 |

AID 4 UMMAH

England & Wales - Charity number 1160255

Accounts

Company number: 09162860
Charity Number: 1160255

Aid 4 Ummah

Report and financial statements

For the year ended 31 August 2023

AID 4 UMMAH

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AID 4 UMMAH

DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2023



The trustees of Aid 4 Ummah (who are also the Directors for the purposes of company law) present their annual report for the year ended 31st August 2023 under the Charities Act 2011 ("The Act"), together with the accounts for the year, and confirm that the latter comply with the requirements of the Act, the Companies Act 2006, the Charities SORP 2005 and its governing document, the Memorandum and Articles of Association.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's General guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

Aid 4 Ummah - the organisation:

Aid 4 Ummah is a charitable company (Charity Registration number 1160255) and a company limited by guarantee (registered number 09162860) with the liability of its members limited. Its governing document is the Memorandum and Articles of Association.

The Registered Office is at 6 Queens Park Road, Blackburn, Lancashire, BB1 1RF

Aid 4 Ummah - the trustees and directors:

The Board of Trustees is responsible for the overall governance, management and control of the Charity.

Charity Trustees and Directors:

The Directors of Aid 4 Ummah are:

Salim Mulla

Mubeen Mulla

Ismail Mulla

The appointment of members of the Board of Trustees shall be reviewed every year using procedures set out by the Board of Trustees.

Organisational Structure

Details of the Trustees' serving during the year are set out above. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the charity. The trustees work together and have established a regional committee to assist the organisational structure of the charity. An Executive Management Committee has been set-up to oversee the running of the charity, reporting directly to the board of Trustees.

Accountants: H&A Consultancy Services Ltd
185 Audley Range
Blackburn
Lancashire
BB1 1TH

AID 4 UMMAH



DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

Aid 4 Ummah - aims and activities:

Charitable objects

The Memorandum and Articles of the organisation state that the charitable objects are for the benefit of the Muslim community and other communities worldwide:

(a) the advancement of education, in particular, education provided in accordance with the tenets of Islam;

(b) the prevention or relief of poverty or financial hardship in particular but not exclusively by the provision of grants to individuals in need and/or charities, or other organisations working to prevent or relieve poverty;

(c) the relief of those in need by reason of age, ill health, disability, financial hardship or other need;

(d) the advancement of the Islamic faith; and, in furthering the Objects, the Charity shall operate in accordance with the principles of the Islamic faith.

Review of Charitable Activities

Forming part of this Annual Report, the Trustees present a separate review of charitable activities on the upcoming pages.

Risk Management

The Trustees have the responsibility for implementing a managed approach to risk management. Considering the continued growth in membership the management committee conducts an ongoing review of the major tasks in which the charity is involved and reviews the system in place to mitigate any risks involved. Internal risks are minimized by the implementation of procedures for authorisation of all transactions and, external risks by secure investments wherever applicable.

The Trustees are committed to and are continuously striving to have stronger and more robust systems and controls which all provide even more transparency and accuracy and ensure that the donors to the charity can give confidently, and the assets of the charity are safeguarded.

Statement of the Directors Trustees' Responsibilities

New trustees undergo an orientation event briefing them on their obligations, the contents of the Memorandum and Articles of Association, the committee, and the decision-making processes. They are encouraged to visit any of the charity's activities, by prior notification, having concerns for the educational needs of many of the charity's beneficiaries. Trustees are encouraged to attend appropriate external training events when these will facilitate the undertaking of the role.

DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

Statement of the Directors Trustees' Responsibilities

The Trustees (who are also the directors for the purposes of company law) are responsible for the preparing the Trustees' report and the financial statements in accordance with applicable law and United Accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charitable company and of the incoming resources.

Application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that then financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware:

- There is no relevant information of which the charitable company's independent examiner is unaware of.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the company's accountants are aware of the information.

This report has been prepared in accordance with provisions within Part 15 of the Companies Act 2006 as they relate to small companies.

Approved by the Trustees on 20 May 2024 and signed on the behalf by

Salim Mulla
Director

Mubeen Mulla
Director

Ismail Mulla
Director

AID 4 UMMAH



REVIEW OF ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

ABOUT AID 4 UMMAH

Established in 2015, Aid 4 Ummah is a non-profit humanitarian organisation (Charity Registration Number 1160255). We provide humanitarian services in crisis and non-crisis situations primarily in Sierra Leone and the United Kingdom to the neediest orphans, widows, destitute, homeless, aged, and poor, irrespective of race, religion, culture, and geographical boundaries. Aid 4 Ummah has a 100% donation policy to ensure all charity funds are discharged correctly and professionally.

OUR VISION

Our world is one where one cannot survive without basic necessities, amenities and facilities. Whilst some of us are fortunate to have these readily available for us, there are many people in the world who cannot access even these necessities. Our mission is to provide humanitarian aid across the whole of Sierra Leone as well as expanding our network into other countries in the future, with a clear desire to serve humanity. Also, we are increasing our efforts here in the UK, working with the homeless, poor and we have an open-door policy to anyone who requires assistance. We focus on alleviating poverty for those in dire need of humanitarian aid – via critical emergency aid or social projects. Our aim is to develop long term self-sustainable projects to help alleviate poverty within Sierra Leone and in countries where Aid 4 Ummah have a footprint. Aid 4 Ummah have worked on the below projects throughout the year September 2022 – August 2023.

UK WORK:

- Winter warmth project in collaboration with local organisation 'Curry on the Street' distributing hot meals and winter necessities to the homeless and needy.
- Collaborated with a local school and initiated a sponsored switch off, challenging students to switch off devices for a specified period of time to raise money for orphans in Sierra Leone.
- Collaborated with schools to promote community spirit and bring awareness to environmental issues through activities such as litter picking.
- Provided hot meals to Muslim patients at Pendleview Mental Health ward to celebrate Eid.
- Organised community charity events such as a food sale as well as a bake sale to raise funds for various causes.
- Held a football tournament with 32 teams across the country to raise money for the Raheemiya Education Centre in Sierra Leone.
- Challenged the community to take part in a sponsored skydive to raise funds for educating orphans in Sierra Leone.
- Organised a sponsored sleepout in partnership with The Salvation Army and Feniscowles Cricket Club to raise awareness for the plight of the homeless.
- Held a charity cricket match in partnership with Feniscowles CC to raise funds for homelessness.

INTERNATIONAL WORK:

- Orphanage running which houses 75 orphans who we sponsor and educate through our donors' support (Sierra Leone)
- Orphans gifts (Sierra Leone, Mauritania)
- Ongoing build of Raheemiya Education Centre (Sierra Leone)
- Distributions of food parcels to the poor and needy and feedings for the locals in poor areas (Sierra Leone, Mauritania, India, Pakistan, South Sudan)
- Shelter homes for the homeless poor (Sierra Leone)

REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

(continued)

- Funding life-changing medical surgeries as well as aftercare for the poor and needy, including eye cataract surgeries and hernia operations (Sierra Leone)
- Distributing Qurans in poor areas of Sierra Leone
- Sponsoring imams in rural communities in Sierra Leone
- Distributing clean water to those with limited access to it in the Sahara Desert (Mauritania)
- Distributing monetary funds to ex slave families in Mauritania
- Providing emergency aid to families and individuals affected by the devastating earthquake in Turkiye
- Re housing survivors of the Turkiye earthquake
- Providing emergency aid to victims of the Pakistan floods
- Weekly feedings for the poor (Pakistan)
- Hifz sponsorship (India, Syria & Yemen)
- Providing infant care packs to poor families in Yemen
- Water pumps in areas where there is limited or no clean water access (Bangladesh, Myanmar, Pakistan, Sri Lanka & India)
- Qurbani distributions in various countries (Sierra Leone, Mauritania, India, Pakistan, Nepal and Pakistan)

BACKGROUND

Aid 4 Ummah is a UK based charity that has continued to support communities here within the United Kingdom and primarily in Sierra Leone for the past number of years. Our story began when our founder Salim Mulla happened to visit Sierra Leone whilst travelling. Upon reaching this country he was instantly touched by the scenes of great poverty and destitution which he witnessed all around him. This inspired a desire within him to help these people in whichever way he could. He began by completing small-scale individual projects funded from his own pocket. Upon the success of these projects and after realising the increased demand for various forms of aid in Sierra Leone he gathered a team of capable individuals who came together to establish the charity Aid 4 Ummah as it is known today.

HOW WE ASSISTED

Through the support of our generous donors, we have been able to improve the quality of life of the neediest beneficiaries living in destitute conditions with the funds received. We were able to put a smile on faces of orphans, families, and the wider communities. We have distributed Food parcels, clean water, medical treatments, Water projects across Sierra Leone and other countries as detailed above. We also ensure we provide emergency aid whenever the need arises wherever we can assist. We have done this this year in Pakistan and Turkiye by delivering essential aid to those in crisis situations.

We have carried out wide-ranging work in the Waterloo area of Sierra Leone with the aid we have received. With the generous support and the hard work of Aid for Ummah volunteers the charity is becoming more established and recognised locally as well as internationally.

Aid 4 Ummah is continuing to support two orphanages where children have lost their parents due to the deadly virus of Ebola in Sierra Leone. Furthermore, the charity has also established an educational centre which is almost reaching completion of construction. With the help of our partners, Aid 4 Ummah is doing its share to improve the quality of life of the people of Sierra Leone as well as providing aid as appropriate in various other countries.

AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

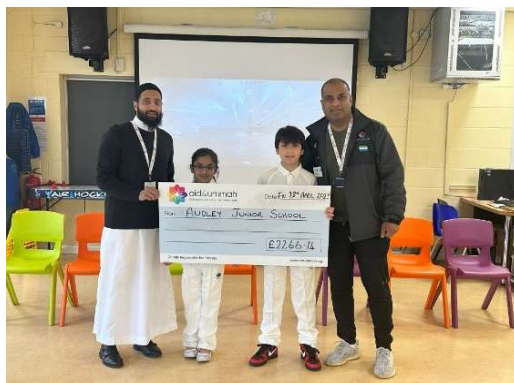
In 2023 we began working in remote areas of Mauritania, located within the Sahara Desert. We identified 17 villages inhabited by individuals who had been freed from slavery within the last decade and their families. These families have very meagre possessions and lack daily necessities such as clean water.

UK WORK

Winter warmth project in collaboration with local organisation 'Curry on the Street' distributing hot meals and winter necessities to the homeless and struggling.



Collaborated with a local school and initiated a sponsored switch off, challenging students to switch off devices for a specified period of time to raise money for orphans in Sierra Leone.



Collaborated with schools to promote community spirit and bring awareness to environmental issues through activities such as litter picking.



AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

Provided hot meals to Muslim patients at Pendleview Mental Health ward to celebrate Eid.



Promoting community cohesion through sport. We held a football tournament which saw 32 teams from across the country of different faiths and backgrounds come together to play for charity.



Challenged the community to take part in a sponsored skydive to raise funds for educating orphans in Sierra Leone.



Challenged the community to take part in a sponsored skydive to raise funds for educating orphans in Sierra Leone.



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

INTERNATIONAL WORK

SIERRA LEONE

Progress of the ongoing construction work of the Islamic Educational Centre in Sierra Leone. This is the first Islamic educational centre in the whole of the western African region. This will provide children in the locality who would otherwise be on the streets with both Islamic education and wider education in order to give them a real chance in their future. Support is also provided to adults through various projects.



Aid 4 Ummah Orphanage in Sierra Leone is complete and in use. It accommodates up to 200 orphans however the current intake is 75 orphans. The orphanage is fully furnished with 100 bunk beds, bedding. It also has a separate canteen and kitchen area. All health & safety requirements have been met and are quarterly updated. In addition, our nearby Medical Centre provides free medical assistance to needy beneficiaries in local area.



Aid 4 Ummah carried out various projects focused on orphans, such as orphans' gifts, back to school projects and orphan feedings.



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

We have funded a variety of necessary medical operations for the most in need, including eye cataract surgeries and hernia operations. All operations include complete aftercare.



We have and continue to build shelter homes for those without housing in Mcdonald Village in Sierra Leone. Many of these houses have reached completion and the beneficiaries have moved into them.



Distributing Qurans in poor areas of Sierra Leone.



We have supported selected imams in Sierra Leone to work in masjids in the local area and spread the message of Islam and provide wider support to their local communities through sponsorships from donors.



AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

(continued)

We have distributed hundreds of food parcels to the most in need throughout the year. These food parcels included enough food to feed a whole family for a month.



MAURITANIA

Distributed clean water (water bottles and jerry cans) to families without access to clean water.



Aid 4 Ummah distributed food parcels to ex slave families living in the Sahara Desert. These food parcels included enough food to feed a whole family for a month.



Gifts and treats for orphans and needy children were given out to the young beneficiaries.



AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

(continued)

Distributing monetary funds to ex slave families in Mauritania.



SOUTH SUDAN

Provided necessary aid, particularly food packs to families living in deprived areas in South Sudan.



PAKISTAN

We provided weekly feedings to support the needy people in rural areas of Pakistan.



Providing emergency aid to victims of the Pakistan floods.



AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

INDIA

In India one of our main projects is food aid distributions for the needy people. We distributed 100s of food packs, each food pack contains enough supplies to feed a whole family for one month.



TURKIYE

Aid 4 Ummah provided emergency aid to families and individuals affected by the devastating earthquake in Turkiye. We also re-housed families who had been displaced after the earthquake.



YEMEN

Aid 4 Ummah provided 300+ infant care packs to families with babies and young children in Yemen who face extreme poverty.



AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023 (continued)

WATER PUMPS

Throughout the year we delivered over 100s of water pumps in total in the following countries: Bangladesh, India, Myanmar, Pakistan and Sri Lanka. These water pumps have been installed in rural areas to provide clean running water to families and communities struggling to access clean water.



On behalf of Aid 4 Ummah we would like to thank you for your continued support and donations given towards the our work in Sierra Leone

Thank you

AID 4 UMMAH

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF AID 4 UMMAH

I report to the trustees on my examination of the accounts of the company for the year ended 31 August 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Financial Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

I Mulla (AFA MIPA) for and behalf of:

H&A Consultancy Services Ltd
185 Audley Range
Blackburn
Lancashire
BB1 1TH

Date: 20 May 2024

AID 4 UMMAH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE YEAR ENDED 31 AUGUST 2023

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2023 Total Funds £ | 2022 Total Funds £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 97,272 | 763,341 | 860,613 | 695,606 |
| Total Incoming resources | | <u>97,272</u> | <u>763,341</u> | <u>860,613</u> | <u>695,606</u> |
| Resources expended | | | | | |
| Charitable activities | 3 | | | | |
| Restricted expenditure | | - | 746,140 | 746,140 | 679,600 |
| Support costs | | 154,185 | - | 154,185 | 108,559 |
| Total Resources expended | | <u>154,185</u> | <u>746,140</u> | <u>900,326</u> | <u>788,159</u> |
| Net income/(loss) for the year | | (56,913) | 17,201 | (39,713) | (92,553) |
| Transfer between funds | 7 | 12,495 | (12,495) | - | - |
| Movement in funds | | <u>(44,418)</u> | <u>4,706</u> | <u>(39,713)</u> | <u>(92,553)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward at at 1 September 2023 | | 79,189 | 36,652 | 115,841 | 208,394 |
| Total funds carried forward at 31 August 2023 | | <u><u>34,771</u></u> | <u><u>41,358</u></u> | <u><u>76,129</u></u> | <u><u>115,841</u></u> |

There are no gains or losses other than those recognised in the Statement of Financial Activities.

All incoming resources and resources expended are derived from continuing activities

The notes form part of these financial statements.

AID 4 UMMAH

COMPANY NUMBER 09162860

BALANCE SHEET

AS AT 31 AUGUST 2023

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2023 Total £ | 2022 Total £ |
|--------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| Fixed assets | | | | | |
| Tangible assets | 8 | 9,672 | - | 9,672 | 3,683 |
| Current Assets | | | | | |
| Cash at bank and in hand | | 26,552 | 41,358 | 67,910 | 114,667 |
| | | <u>26,552</u> | <u>41,358</u> | <u>67,910</u> | <u>114,667</u> |
| Creditors | | | | | |
| Amounts due within one year | 9 | (1,453) | - | (1,453) | (2,509) |
| | | <u>25,099</u> | <u>41,358</u> | <u>66,457</u> | <u>112,158</u> |
| Net Current Assets | | | | | |
| | | <u>34,770</u> | <u>41,358</u> | <u>76,129</u> | <u>115,841</u> |
| Total assets less liabilities | | | | | |
| | | <u>34,770</u> | <u>41,358</u> | <u>76,129</u> | <u>115,841</u> |
| Funds | | | | | |
| Restricted funds | 10 | - | 41,358 | 41,358 | 36,652 |
| Unrestricted funds | | 34,771 | - | 34,771 | 79,189 |
| | | <u>34,771</u> | <u>41,358</u> | <u>76,129</u> | <u>115,841</u> |

For the financial year in question the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are directors of the charitable company under company law, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved by the trustees on 20 May 2024 and signed on their behalf by:

Salim Mulla

Mubeen Mulla

Ismail Mulla

Director

Director

Director

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies

a) Basis of preparation

The financial statements of the charity, 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.

Statutory information

The charity is a company limited by guarantee, incorporated in England and Wales. The members of the company are the Trustees named on page one. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. In the opinion of the Trustees there is no ultimate controlling party. The registered office, which is the same as its principal place of business is 6 Queens Park Road, Blackburn, Lancashire, BB1 1RF.

The charitable company meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. There are no key judgements that the charitable company has made which have a significant effect on the accounts. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

All incoming resources are included 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 reliably measured.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure that has to which it relates.

Expenditure on raising funds includes the cost of all the fund raising activities, events, non charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its and beneficiaries, including the draws support costs and costs relating to the governance of the charity of apportioned to charitable activities.

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

1 Accounting policies - continued

Support costs of those costs incurred indirectly in support of expenditure on the object of the charity and include project management. Support costs include governance costs. The governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

All costs are allocated to expenditure categories reflecting the use of the resource. The direct costs attributable to a single activity are allocated directly to the activity. Share costs are apportioned go between the activities they contribute to on a reasonable, justifiable and consistent basis.

Cashflow statement

No cashflow statement is prepared for the current year as the Charity qualifies for the small entity exemption.

Tangible fixed assets

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures, fitting and equipment 20% per annum straight line basis

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.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors. A specific provision is made for debts for which recoverability is in doubt. Financial liabilities held at amortised cost comprises all creditors except social security and other taxes.

2 Donation and legacies

| | 2023 | 2022 |
|----------------------|----------------|----------------|
| | £ | £ |
| Charitable donations | 763,341 | 614,604 |
| Gift Aid | 97,272 | 63,562 |
| HMRC JRS Grants | - | 3,000 |
| Kickstart grant | - | 14,440 |
| | <u>860,613</u> | <u>695,606</u> |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

| 3 Resources Expended | Direct costs | Support costs | Total |
|---|---------------------|----------------------|----------------|
| | £ | £ | £ |
| Charitable activities: | | | |
| Restricted expenditure (donations made) | 746,140 | | 746,140 |
| Support costs | | 154,185 | 154,185 |
| | <u>746,140</u> | <u>154,185</u> | <u>900,326</u> |

Expenditure on charitable activities comprises costs associated with the provision of emergency relief and other humanitarian developments, carried out by the charity, directly and through partner organisations worldwide. This is further analysed by country as follows.

| | 2023 | 2022 |
|--------------|----------------|----------------|
| | £ | £ |
| Sierra Leone | 389,286 | 423,244 |
| Pakistan | 19,369 | 17,000 |
| India | 52,127 | 39,101 |
| Kenya | - | 23,600 |
| Jordan | - | 172,866 |
| Bangladesh | 1,740 | - |
| Mauritania | 220,984 | - |
| Morocco | 2,000 | - |
| Sri Lanka | 2,080 | - |
| Turkiye | 46,720 | - |
| Yemen | 3,890 | - |
| UK | 7,943 | 3,789 |
| | <u>746,140</u> | <u>679,600</u> |

| 4 Support costs | Management | Finance | Governance costs | Totals |
|------------------------|-------------------|----------------|-------------------------|----------------|
| | £ | £ | £ | £ |
| Support costs | 152,885 | 99 | 1,201 | 154,185 |
| | <u>152,885</u> | <u>99</u> | <u>1,201</u> | <u>154,185</u> |

Support costs, included in the above, are as follows:

| | 2023 | 2022 |
|--------------------------|----------------------|----------------------|
| Management | Support costs | Support costs |
| | £ | £ |
| Rent and rates | 26,010 | 5,039 |
| Light and heat | - | 1,530 |
| Telephone and stationery | 4,934 | 2,854 |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

| | | |
|---------------------------|----------------|----------------|
| Advertising and marketing | 20,111 | 9,114 |
| Insurance | 196 | 65 |
| Travel | 26,541 | 20,844 |
| Repairs | 974 | 2,739 |
| Staff wages | 41,028 | 48,237 |
| Professional fees | 23,416 | 11,088 |
| Volunteer expenses | 6,717 | 3,978 |
| Depreciation | 2,959 | 1,169 |
| | <u>152,885</u> | <u>106,658</u> |

4 Support costs - continued

| Finance | 2023 | 2022 |
|-------------------------|----------------|----------------|
| | Support | Support |
| | costs | costs |
| | £ | £ |
| Bank charges | 99 | 869 |
| | <u>99</u> | <u>869</u> |
| Governance costs | 2023 | 2022 |
| | Support | Support |
| | £ | £ |
| Accountancy fees | 1,201 | 1,032 |
| | <u>1,201</u> | <u>1,032</u> |

5 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 (2022: £nil).

| 6 Staff costs | 2023 | 2022 |
|----------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 41,028 | 48,237 |
| | <u>41,028</u> | <u>48,237</u> |

The number of employed staff for the year ended 31 August 2023 was 2 (2022: 3).

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

7 Transfer between funds

£34,895 was transferred from unrestricted to restricted funds during the year (2022 : £72,272).

8 Tangible fixed assets

| | Equipment £ | Totals £ |
|-----------------------|----------------|---------------|
| Cost | | |
| At 1 September 2022 | 5,846 | 5,846 |
| Additions | 8,948 | 8,948 |
| At 31 August 2023 | <u>14,794</u> | <u>14,794</u> |
| Depreciation | | |
| At 1 September 2022 | 2,163 | 2,163 |
| Charge for year | 2,959 | 2,959 |
| At 31 August 2023 | <u>5,122</u> | <u>5,122</u> |
| Net book value | | |
| At 31 August 2022 | <u>3,683</u> | <u>3,683</u> |
| At 31 August 2023 | <u>9,672</u> | <u>9,672</u> |

9 Creditors: Amounts falling due within one year

| | 2023 £ | 2022 £ |
|-------------------|--------------|--------------|
| Accruals | 1,007 | 900 |
| PAYE and pensions | 447 | 1,609 |
| | <u>1,453</u> | <u>2,509</u> |

10 Movement in funds

| | At 1 Sep 2022 £ | Movement in funds £ | At 31 Aug 2023 £ |
|---------------------------|-----------------------|---------------------------|------------------------|
| Unrestricted funds | | | |
| Donations and legacies | 79,189 | (44,418) | 34,771 |
| Restricted funds | | | |
| Donations and legacies | 36,652 | 4,706 | 41,358 |
| Total Funds | <u>115,841</u> | <u>(39,713)</u> | <u>76,129</u> |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

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

| | Incoming resources | Resources expended | Movement in funds |
|------------------------------------|-------------------------------|-------------------------------|------------------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Donations and legacies | 97,272 | 154,185 | (56,913) |
| Restricted funds | | | |
| Donations and legacies | 763,341 | 746,140 | 17,201 |
| Total Funds | <u>860,613</u> | <u>900,326</u> | <u>(39,713)</u> |
| Comparatives for movement in funds | At 1 Sep 2021 | Net Movement | At 31 Aug 2022 |
| | £ | £ | £ |
| Unrestricted funds | | | |
| Donations and legacies | 183,017 | (103,828) | 79,189 |
| Restricted funds | | | |
| Donations and legacies | 25,377 | 11,275 | 36,652 |
| Total Funds | <u>208,394</u> | <u>(92,553)</u> | <u>115,841</u> |

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

| | <u>Incoming resources</u> | <u>Resources expended</u> | <u>Movement in funds</u> |
|-----------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Donations and legacies | 81,002 | 108,559 | (27,557) |
| Restricted funds | | | |
| Donations and legacies | 614,604 | 679,600 | (64,996) |
| Total Funds | <u>695,606</u> | <u>788,159</u> | <u>(92,553)</u> |
| Restricted funds | | 2023 | 2022 |
| | | £ | £ |
| The restricted fund comprises of: | | | |
| Housing | | - | 36,652 |
| Water projects | | 41,358 | - |
| | | <u>41,358</u> | <u>36,652</u> |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

11 Related party disclosures

Aid 4 Ummah Sierra Leone has been set up to manage the charitable works in Sierra Leone. Aid 4 Ummah Sierra Leone is associated by virtue of one common trustee.

12 Guarantees

Aid 4 Ummah is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up by while he or she is a member, or within one year after he or she ceases to be a member.

AID 4 UMMAH

England & Wales - Charity number 1160255

Accounts

Company number: 09162860
Charity Number: 1160255

Aid 4 Ummah

Report and financial statements

For the year ended 31 August 2022

AID 4 UMMAH

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| Balance Sheet | 15 |
| Notes to the financial statements | 16 - 22 |

AID 4 UMMAH



DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2022

The trustees of Aid 4 Ummah (who are also the Directors for the purposes of company law) present their annual report for the year ended 31st August 2022 under the Charities Act 2011 ("The Act"), together with the accounts for the year, and confirm that the latter comply with the requirements of the Act, the Companies Act 2006, the Charities SORP 2005 and its governing document, the Memorandum and Articles of Association.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's General guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

Aid 4 Ummah - the organisation:

Aid 4 Ummah is a charitable company (Charity Registration number 1160255) and a company limited by guarantee (registered number 09162860) with the liability of its members limited. Its governing document is the Memorandum and Articles of Association

The Registered Office is at 6 Queens Park Road, Blackburn, Lancashire, BB1 1RF

Aid 4 Ummah - the trustees and directors:

The Board of Trustees is responsible for the overall governance, management and control of the Charity.

Charity Trustees and Directors:

The Directors of Aid 4 Ummah are:

Salim Mulla

Mubeen Mulla

Ismail Mulla

The appointment of members of the Board of Trustees shall be reviewed every year using procedures set out by the Board of Trustees.

Organisational Structure

Details of the Trustees' serving during the year are set out above. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the charity. The trustees work together and have established a regional committee to assist the organisational structure of the charity. An Executive Management Committee has been set-up to oversee the running of the charity, reporting directly to the board of Trustees.

Accountants: H&A Consultancy Services Ltd
185 Audley Range
Blackburn
Lancashire
BB1 1TH

AID 4 UMMAH



DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

Aid 4 Ummah - aims and activities:

Charitable objects

The Memorandum and Articles of the organisation state that the charitable objects are for the benefit of the Muslim community and other communities worldwide:

(a) the advancement of education, in particular, education provided in accordance with the tenets of Islam;

(b) the prevention or relief of poverty or financial hardship in particular but not exclusively by the provision of grants to individuals in need and/or charities, or other organisations working to prevent or relieve poverty;

(c) the relief of those in need by reason of age, ill health, disability, financial hardship or other need;

(d) the advancement of the Islamic faith;

and, in furthering the Objects, the Charity shall operate in accordance with the principles of the Islamic faith.

Review of Charitable Activities

Forming part of this Annual Report, the Trustees present a separate review of charitable activities on the upcoming pages.

Risk Management

The Trustees have the responsibility for implementing a managed approach to risk management. Considering the continued growth in membership the management committee conducts an ongoing review of the major tasks in which the charity is involved and reviews the system in place to mitigate any risks involved. Internal risks are minimized by the implementation of procedures for authorisation of all transactions and, external risks by secure investments wherever applicable.

The Trustees are committed to and are continuously striving to have stronger and more robust systems and controls which all provide even more transparency and accuracy and ensure that the donors to the charity can give confidently, and the assets of the charity are safeguarded.

Statement of the Directors Trustees' Responsibilities

New trustees undergo an orientation event briefing them on their obligations, the contents of the Memorandum and Articles of Association, the committee, and the decision-making processes. They are encouraged to visit any of the charity's activities, by prior notification, having concerns for the educational needs of many of the charity's beneficiaries. Trustees are encouraged to attend appropriate external training events when these will facilitate the undertaking of the role.

DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

Statement of the Directors Trustees' Responsibilities

The Trustees (who are also the directors for the purposes of company law) are responsible for the preparing the Trustees' report and the financial statements in accordance with applicable law and United Accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charitable company and of the incoming resources. Application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that then financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware

- There is no relevant information of which the charitable company's independent examiner is unaware of.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the company's accountants are aware of the information.

AID 4 UMMAH

DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2022 (continued)



This report has been prepared in accordance with provisions within Part 15 of the Companies Act 2006 as they relate to small companies.

Approved by the Trustees on 26 May 2023 and signed on the behalf by

Salim Mulla
Director

Mubeen Mulla
Director

Ismail Mulla
Director

AID 4 UMMAH

REVIEW OF ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022



ABOUT AID 4 UMMAH

Established in 2015, Aid 4 Ummah is a non-profit humanitarian organisation (Charity Registration Number 1160255). We provide humanitarian services in crisis and non-crisis situations primarily in Sierra Leone and the United Kingdom to the neediest orphans, widows, destitute, homeless, aged, and poor, irrespective of race, religion, culture, and geographical boundaries. Aid 4 Ummah has a 100% donation policy to ensure all charity funds are discharged correctly and professionally.

OUR VISION

Our world is one where one cannot survive without basic necessities, amenities and facilities. Whilst some of us are fortunate to have these readily available for us, there are many people in the world who cannot access even these necessities. Our mission is to provide humanitarian aid across the whole of Sierra Leone as well as expanding our network into other countries in the future, with a clear desire to serve humanity. Also, we are increasing our efforts here in the UK, working with the homeless, poor and we have an open-door policy to anyone who requires assistance. We focus on alleviating poverty for those in dire need of humanitarian aid – via critical emergency aid or social projects. Our aim is to develop long term self-sustainable projects to help alleviate poverty within Sierra Leone and in countries where Aid 4 Ummah have a footprint. Aid 4 Ummah have worked on the below projects throughout the year September 2021 – August 2022.

UK WORK:

- Carried out a sponsored sleepout in partnership with The Salvation Army and Feniscowles Cricket Club to raise awareness for the plight of the homeless. 100 hot food packs were distributed to homeless people.
- Distributed copies of the Quran and prayer mats at Pendleview Mental Health Centre for the Muslim patients at the clinic.
- Distributed food and other necessities to care homes on various occasions throughout the year.
- Held a charity football match at Ewood Park with Healthier Heroes, to raise awareness for and support struggling veterans.
- Held a tournament with 32 teams across the country to raise money for the Raheemiya Education Centre in Sierra Leone.

INTERNATIONAL WORK:

- Qurbani distributions in various countries (India, Sierra Leone & Kenya)
- Eye cataract surgeries and aftercare to poor people (India & Sierra Leone)
- Hernia operations (Sierra Leone)
- Fistula operations (Sierra Leone)
- Distributions of food parcels to the poor and needy and feedings for the locals in poor areas (India, Pakistan, Sierra Leone)
- Emergency flood relief to areas in India that were affected badly by the flooding within the year.
- Empowerment projects – computer institute, widows support projects, sewing machines and classes (India)
- Water pumps in areas where there is limited or no clean water access (Pakistan)

REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

(continued)

- Shelter homes for the homeless poor (Sierra Leone)
- Ongoing build of Raheemiya Education Centre (Sierra Leone)
- Orphanage running which houses 75 orphans who we sponsor through our donors' support (Sierra Leone)
- Orphans' education and school support (Sierra Leone, India)
- Orphans gift (Sierra Leone)
- Imam sponsorship (Sierra Leone)

BACKGROUND

Aid 4 Ummah is a UK based charity that has continued to support communities here within the United Kingdom and primarily in Sierra Leone for the past number of years. Our story began when our founder Salim Mulla by accident ended up in Sierra Leone whilst on his travels. Upon reaching this country he was instantly touched by the scenes of great poverty and destitution which he witnessed all around him. This inspired a desire within him to help these people in whichever way he could. He began by completing small-scale individual projects funded from his own pocket. Upon the success of these projects and after realising the increased demand for various forms of aid in Sierra Leone he gathered a team of capable individuals who came together to establish the charity Aid 4 Ummah as it is known today.

HOW WE ASSISTED

Through the support of our generous donors, we have been able to improve the quality of life of the neediest beneficiaries living in destitute conditions with the funds received. We were able to put a smile on faces of orphans, families, and the wider communities. We have distributed Food parcels, Hygiene packs, Treatments for women fistula, Water projects across Sierra Leone and Pakistan.

We also ensure we provide emergency aid whenever the need arises wherever we can assist. We have carried out wide-ranging work in the Waterloo area of Sierra Leone with the aid we have received. Thankfully, with the generous support and the hard work of Aid for Ummah volunteers the charity is becoming more established and recognised locally as well as internationally.

Aid 4 Ummah is continuing to support two orphanages where children have lost their parents due to the deadly virus of Ebola in Sierra Leone. Furthermore, the charity has also established an educational centre which is almost reaching completion of construction. With our partners in other western countries, have helped tremendously in fighting the Ebola outbreak. Despite this, the country is still recovering from the outbreak. Aid 4 Ummah is doing its share to improve the quality of life of people of Sierra Leone.

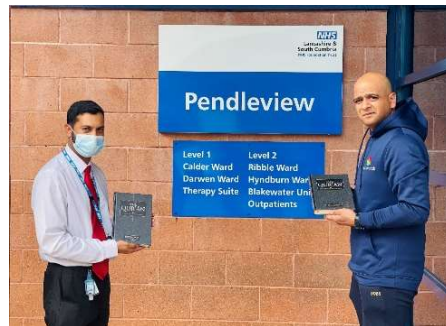
UK WORK

Sponsored Sleepout in partnership with The Salvation Army and Feniscowles Cricket Club to raise awareness for the plight of the homeless. 100 hot food packages distributed to homeless. Volunteers slept out one night outside to raise awareness.

**REVIEW OF CHARITABLE ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022**
(continued)



Distributing Qurans and prayer mats to Pendleview Mental Health Centre to support the Muslim patients.



Distributing necessities to care homes, such as Hazeldene Care Home.



Supporting local veterans struggling with daily life through our partnership with Healthier Heroes. We held a charity football match at Ewood Park to raise funds for this cause.



AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

Promoting community cohesion through sport. We held a football tournament which saw 32 teams from across the country of different faiths and backgrounds come together to play for charity.



INTERNATIONAL WORK

SIERRA LEONE

Progress of the ongoing construction work of the Islamic Educational Centre in Sierra Leone. This is the first Islamic educational centre in the whole of the western African region. This will provide children in the locality who would otherwise be on the streets with both Islamic education and wider education in order to give them a real chance in their future. Support is also provided to adults through various projects.



Aid 4 Ummah Orphanage in Sierra Leone is complete and in use. It accommodates up to 200 orphans however the initial intake of Orphans has been 60. The orphanage is fully furnished with 100 bunk beds, bedding. It also has a separate canteen and kitchen area. All health & safety requirements have been met and are quarterly updated. Also, our nearby Medical Centre provides free medical assistance to the neediest beneficiaries in Sierra Leone.



AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

Aid 4 Ummah carried out various projects focused on orphans, such as orphans' gifts, back to school projects and orphan feedings.



We have funded a variety of necessary medical operations for the most in need, including eye cataract surgeries, fistula, and hernia operations. All operations include complete aftercare.



We have and continue to build shelter homes for those without housing in Mcdonald Village in Sierra Leone. Many of these houses have reached completion and the beneficiaries have moved into them.



Support has been provided to widows in Sierra Leone to help widowed women who are struggling.



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

We have supported selected imams in Sierra Leone to work in masjids in the local area and spread the message of Islam and provide wider support to their local communities through sponsorships from donors.



We have distributed hundreds of food parcels to the most in need throughout the year. These food parcels included enough food to feed a whole family for a month.



PAKISTAN

We have delivered over 100s of water pumps in Pakistan. These water pumps have been installed in a very rural remote village called Layyah. These water pumps provide clean running water for families to drink and use for daily necessities.



We carried out daily feedings to support the needy people in rural areas of Pakistan who do not have the means to feed their families daily.



AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022 (continued)

INDIA

In India one of our main projects is food aid distributions for the needy people. We distributed more than 200 food packs, each food pack enough to feed a whole family for one month.



We funded eye cataract surgeries and full aftercare for patients who were unable to afford treatment.



School necessities and items were distributed to students who could not afford them as well as to struggling schools in poor areas in India.



Aid 4 Ummah established a computer institute in Alipore, where unemployed struggling people are taught necessary skills required to find employment. We also carried out sewing lessons for local women and distributed sewing machines.



AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

(continued)

During the devastating flooding that occurred in India in 2022 we provided emergency flood relief to the victims. This included hot meals.



On behalf of Aid 4 Ummah we would like to thank you for your continued support and donations given towards the our work in Sierra Leone

Thank you

AID 4 UMMAH

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF AID 4 UMMAH

I report to the trustees on my examination of the accounts of the company for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Financial Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

I Mulla (AFA MIPA) for and behalf of:

H&A Consultancy Services Ltd
185 Audley Range
Blackburn
Lancashire
BB1 1TH

Date: 26 May 2023

AID 4 UMMAH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE YEAR ENDED 31 AUGUST 2022

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2022 Total Funds £ | 2021 Total Funds £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 81,002 | 614,604 | 695,606 | 541,080 |
| Total Incoming resources | | 81,002 | 614,604 | 695,606 | 541,080 |
| Resources expended | | | | | |
| <i>Charitable activities</i> | | | | | |
| Restricted expenditure | 3 | - | 679,600 | 679,600 | 420,540 |
| Support costs | | 108,559 | - | 108,559 | 65,093 |
| Total Resources expended | | 108,559 | 679,600 | 788,159 | 485,633 |
| Net income/(loss) for the year | | (27,557) | (64,996) | (92,553) | 55,447 |
| Transfer between funds | 7 | (76,272) | 76,272 | - | - |
| Movement in funds | | (103,828) | 11,275 | (92,553) | 55,447 |
| Reconciliation of funds | | | | | |
| Total funds brought forward at at 1 September 2021 | | 183,017 | 25,377 | 208,394 | 152,947 |
| Total funds carried forward at 31 August 2022 | | 79,189 | 36,652 | 115,841 | 208,394 |

There are no gains or losses other than those recognised in the Statement of Financial Activities.
All incoming resources and resources expended are derived from continuing activities

The notes on pages 14-19 form part of these financial statements.

AID 4 UMMAH

COMPANY NUMBER 09162860

BALANCE SHEET

AS AT 31 AUGUST 2022

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2022 Total £ | 2021 Total £ |
|--------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| Fixed assets | | | | | |
| Tangible assets | 8 | 3,683 | - | 3,683 | 2,053 |
| Current Assets | | | | | |
| Cash at bank and in hand | | 78,015 | 36,652 | 114,667 | 208,226 |
| | | <u>78,015</u> | <u>36,652</u> | <u>114,667</u> | <u>208,226</u> |
| Creditors | | | | | |
| Amounts due within one year | 9 | (2,509) | - | (2,509) | (1,885) |
| | | <u>75,506</u> | <u>36,652</u> | <u>112,158</u> | <u>206,341</u> |
| Net Current Assets | | | | | |
| | | <u>79,189</u> | <u>36,652</u> | <u>115,841</u> | <u>208,394</u> |
| Total assets less liabilities | | <u>79,189</u> | <u>36,652</u> | <u>115,841</u> | <u>208,394</u> |
| Funds | | | | | |
| Restricted funds | 10 | - | 36,652 | 36,652 | 25,377 |
| Unrestricted funds | | 79,189 | - | 79,189 | 183,017 |
| | | <u>79,189</u> | <u>36,652</u> | <u>115,841</u> | <u>208,394</u> |

For the financial year in question the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are directors of the charitable company under company law, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved by the trustees on 26 May 2023 and signed on their behalf by:

Salim Mulla

Mubeen Mulla

Ismail Mulla

Director

Director

Director

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies

a) Basis of preparation

The financial statements of the charity, 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.

Statutory information

The charity is a company limited by guarantee, incorporated in England and Wales. The members of the company are the Trustees named on page one. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. In the opinion of the Trustees there is no ultimate controlling party. The registered office, which is the same as its principal place of business is 6 Queens Park Road, Blackburn, Lancashire, BB1 1RF.

The charitable company meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. There are no key judgements that the charitable company has made which have a significant effect on the accounts. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

All incoming resources are included 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 reliably measured.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure that has to which it relates.

Expenditure on raising funds includes the cost of all the fund raising activities, events, non charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its and beneficiaries, including the draws support costs and costs relating to the governance of the charity of apportioned to charitable activities.

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1 Accounting policies - continued

Support costs of those costs incurred indirectly in support of expenditure on the object of the charity and include project management. Support costs include governance costs. The governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

All costs are allocated to expenditure categories reflecting the use of the resource. The direct costs attributable to a single activity are allocated directly to the activity. Share costs are apportioned go between the activities they contribute to on a reasonable, justifiable and consistent basis.

Cashflow statement

No cashflow statement is prepared for the current year as the Charity qualifies for the small entity exemption.

Tangible fixed assets

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures, fitting and equipment 20% per annum straight line basis

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.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors. A specific provision is made for debts for which recoverability is in doubt. Financial liabilities held at amortised cost comprises all creditors except social security and other taxes.

2 Donation and legacies

| | 2022 | 2021 |
|----------------------|----------------|----------------|
| | £ | £ |
| Charitable donations | 614,604 | 445,481 |
| Gift Aid | 63,562 | 79,849 |
| HMRC JRS Grants | 3,000 | 15,750 |
| Kickstart grant | 14,440 | - |
| | <u>695,606</u> | <u>541,080</u> |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

| 3 Resources E | Direct costs | Support costs | Total |
|---|---------------------|----------------------|----------------|
| | £ | £ | £ |
| Charitable activities: | | | |
| Restricted expenditure (donations made) | 679,600 | | 679,600 |
| Support costs | | 108,559 | 108,559 |
| | <u>679,600</u> | <u>108,559</u> | <u>788,159</u> |

Expenditure on charitable activities comprises costs associated with the provision of emergency relief and other humanitarian developments, carried out by the charity, directly and through partner organisations worldwide. This is further analysed by country as follows.

| | 2022 | 2021 |
|--------------|----------------|----------------|
| | £ | £ |
| Sierra Leone | 423,244 | 255,000 |
| Pakistan | 17,000 | 48,400 |
| India | 39,101 | 17,900 |
| Kenya | 23,600 | 18,600 |
| Jordan | 172,866 | 80,640 |
| UK | 3,789 | - |
| | <u>679,600</u> | <u>420,540</u> |

| 4 Support costs | Management | Finance | Governance costs | Totals |
|------------------------|-------------------|----------------|-------------------------|----------------|
| | £ | £ | £ | £ |
| Support costs | 106,658 | 869 | 1,032 | 108,559 |
| | <u>106,658</u> | <u>869</u> | <u>1,032</u> | <u>108,559</u> |

Support costs, included in the above, are as follows:

| Management | 2022 | 2021 |
|---------------------------|----------------------|----------------------|
| | Support costs | Support costs |
| | £ | £ |
| Rent and rates | 5,039 | 3,120 |
| Light and heat | 1,530 | 500 |
| Telephone and stationery | 2,854 | 1,978 |
| Advertising and marketing | 9,114 | 11,774 |
| Insurance | 65 | - |
| Travel | 20,844 | 7,722 |
| Repairs | 2,739 | 249 |
| Staff wages | 48,237 | 30,000 |
| Professional fees | 11,088 | 6,420 |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

| | | |
|--------------------|----------------|---------------|
| Volunteer expenses | 3,978 | 1,495 |
| Depreciation | 1,169 | 609 |
| | <u>106,658</u> | <u>63,867</u> |

4 Support costs - continued

| Finance | 2022 | 2021 |
|-------------------------|----------------|----------------|
| | Support | Support |
| | costs | costs |
| | £ | £ |
| Bank charges | 869 | 476 |
| | <u>869</u> | <u>476</u> |
| Governance costs | 2022 | 2021 |
| | Support | Support |
| | £ | £ |
| Accountancy fees | 1,032 | 750 |
| | <u>1,032</u> | <u>750</u> |

5 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 (2021: £nil).

| 6 Staff costs | 2022 | 2021 |
|----------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | 48,237 | 30,000 |
| | <u>48,237</u> | <u>30,000</u> |

The number of employed staff for the year ended 31 August 2022 was 3 (2021: 1).

7 Transfer between funds

£76,272 was transferred from unrestricted to restricted funds during the year (2021: £0).

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

| 8 Tangible fixed assets | Equipment £ | Totals £ | |
|---|--------------------------------|------------------------------------|---------------------------------|
| Cost | | | |
| At 1 September 2021 | 3,047 | 3,047 | |
| Additions | 2,799 | 2,799 | |
| At 31 August 2022 | <u>5,846</u> | <u>5,846</u> | |
| Depreciation | | | |
| At 1 September 2021 | 994 | 994 | |
| Charge for year | 1,169 | 1,169 | |
| At 31 August 2022 | <u>2,163</u> | <u>2,163</u> | |
| Net book value | | | |
| At 31 August 2021 | <u>2,053</u> | <u>2,053</u> | |
| At 31 August 2022 | <u>3,683</u> | <u>3,683</u> | |
| 9 Creditors: Amounts falling due within one year | 2022 | 2021 | |
| | £ | £ | |
| Accruals | 900 | 750 | |
| PAYE and pensions | 1,609 | 1,135 | |
| | <u>2,509</u> | <u>1,885</u> | |
| 10 Movement in funds | At 1 Sep 2021 £ | Movement in funds £ | At 31 Aug 2022 £ |
| Unrestricted funds | | | |
| Donations and legacies | 183,017 | (103,828) | 79,189 |
| Restricted funds | | | |
| Donations and legacies | 25,377 | 11,275 | 36,652 |
| Total Funds | <u>208,394</u> | <u>(92,553)</u> | <u>115,841</u> |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-------------------------------|-------------------------------|------------------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Donations and legacies | 81,002 | 108,559 | (27,557) |
| Restricted funds | | | |
| Donations and legacies | 614,604 | 679,600 | (64,996) |
| Total Funds | <u>695,606</u> | <u>788,159</u> | <u>(92,553)</u> |

Comparatives for movement in funds

| | At 1 Sep 2020 | Net Movement | At 31 Aug 2021 |
|---------------------------|--------------------------|-------------------------|---------------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Donations and legacies | 152,511 | 30,506 | 183,017 |
| Restricted funds | | | |
| Donations and legacies | 436 | 24,941 | 25,377 |
| Total Funds | <u>152,948</u> | <u>55,447</u> | <u>208,394</u> |

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

| | <u>Incoming resources</u> | <u>Resources expended</u> | <u>Movement in funds</u> |
|---------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Donations and legacies | 95,599 | 64,093 | 31,506 |
| Restricted funds | | | |
| Donations and legacies | 445,481 | 420,540 | 24,941 |
| Total Funds | <u>541,080</u> | <u>484,633</u> | <u>56,447</u> |

Restricted funds

The restricted fund comprises of:

| | 2022 | 2021 |
|---------------|---------------|---------------|
| | £ | £ |
| Housing | 36,652 | 8,500 |
| Food projects | - | 16,877 |
| | <u>36,652</u> | <u>25,377</u> |

11 Related party disclosures

Aid 4 Ummah Sierra Leone has been set up to manage the charitable works in Sierra Leone. Aid 4 Ummah Sierra Leone is associated by virtue of one common trustee.

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

12 Post balance sheet events

Since the year end, the COVID 19 pandemic has caused considerable disruption to the global economy. Notwithstanding that, COVID 19 is deemed to be a non adjusting post balance sheet event. Having considered the impact of COVID 19 on the charity, the trustees consider that there are no non adjusting post balance sheet events that require disclosure in these financial statements as a result of COVID 19.

11 Guarantees

Aid 4 Ummah is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up by while he or she is a member, or within one year after he or she ceases to be a member.

AID 4 UMMAH

England & Wales - Charity number 1160255

Accounts

Company number: 09162860
Charity Number: 1160255

Aid 4 Ummah

Report and financial statements

For the year ended 31 August 2021

AID 4 UMMAH

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AID 4 UMMAH

DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2021



The trustees of Aid 4 Ummah (who are also the Directors for the purposes of company law) present their annual report for the year ended 31 August 2021 under the Charities Act 2011 ("The Act"), together with the accounts for the year, and confirm that the latter comply with the requirements of the Act, the Companies Act 2006, the Charities SORP and its governing document, the Memorandum and Articles of Association.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

Aid 4 Ummah - the organisation:

Aid 4 Ummah is a charitable company (Charity Registration number 1160255) and a company limited by guarantee (registered number 09162860) with the liability of its members limited. Its governing document is the Memorandum and Articles of Association.

The Registered Office is at 6 Queens Park Road, Blackburn, Lancashire, BB1 1RF

Aid 4 Ummah - the trustees and directors:

The Board of Trustees is responsible for the overall governance, management and control of the Charity.

Charity Trustees and Directors:

The Directors of Aid 4 Ummah are:

Salim Mulla

Mubeen Mulla

Ismail Mulla

The appointment of members of the Board of Trustees shall be reviewed every year using procedures set out by the Board of Trustees.

Organisational Structure

Details of the Trustees serving during the year are set out above. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the charity. The Trustees work together and have established regional committee to assist the organisational structure of the charity. An Executive Management Committee has been set-up to oversee the running of the charity, reporting directly to the board of Trustees.

Accountants: H&A Consultancy Services Ltd
185 Audley Range
Blackburn
Lancashire
BB1 1TH

AID 4 UMMAH

DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2021 (continued)



Aid 4 Ummah - aims and activities:

Charitable objects

The Memorandum and Articles of the organisation state that the charitable objects are for the benefit of the Muslim community and other communities worldwide:

(a) the advancement of education, in particular, education provided in accordance with the tenets of Islam;

(b) the prevention or relief of poverty or financial hardship in particular but not exclusively by the provision of grants to individuals in need and/or charities, or other organisations working to prevent or relieve poverty;

(c) the relief of those in need by reason of age, ill health, disability, financial hardship or other need;

(d) the advancement of the Islamic faith;

and, in furthering the Objects, the Charity shall operate in accordance with the principles of the Islamic faith.

Review of Charitable Activities

Forming part of this Annual Report, the Trustees present a separate review of charitable activities on the upcoming pages.

Risk Management

The Trustees have the responsibility for implementing a managed approach to risk management. Considering the continued growth in membership the management committee conducts an ongoing review of the major tasks in which the charity is involved and reviews the system in place to mitigate any risks involved. Internal risks are minimized by the implementation of procedures for authorisation of all transactions and, external risks by secure investments wherever applicable.

The Trustees are committed to and are continuously striving to have stronger and more robust systems and controls which all provide even more transparency and accuracy and ensure that the donors to the charity can give confidently and the assets of the charity are safeguarded.

Statement of the Directors Trustees' Responsibilities

New trustees undergo an orientation event briefing them on their obligations, the contents of the Memorandum and Articles of Association, the committee, and the decision-making processes. They are encouraged to visit any of the charity's activities, by prior notification, having concerns for the educational needs of many of the charity's beneficiaries. Trustees are encouraged to attend appropriate external training events when these will facilitate the undertaking of the role.

Statement of the Directors Trustees' Responsibilities

The Trustees (who are also the directors for the purposes of company law) are responsible for the preparing the Trustees' report and the financial statements in accordance with applicable law and United Accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charitable company and of the incoming resources. Application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that then financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware

- There is no relevant information of which the charitable company's independent examiner is unaware of.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the company's accountants are aware of the information.

AID 4 UMMAH

DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2021 (continued)



This report has been prepared in accordance with provisions within Part 15 of the Companies Act 2006 as they relate to small companies.

Approved by the Trustees on 24 June 2022 and signed on the behalf by

Salim Mulla
Director

Mubeen Mulla
Director

Ismail Mulla
Director

AID 4 UMMAH

REVIEW OF ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021



ABOUT AID 4 UMMAH

Established in 2015, Aid 4 Ummah is a non-profit humanitarian organisation (Charity Registration Number 1160255). We provide humanitarian services in crisis and non-crisis situations primarily in Sierra Leone and the United Kingdom to the neediest orphans, widows, destitute, homeless, aged, and poor, irrespective of race, religion, culture, and geographical boundaries. Aid 4 Ummah has a 100% donation policy to ensure all charity funds are discharged correctly and professionally.

OUR VISION

Our world is one where one cannot survive without basic necessities, amenities and facilities. Whilst some of us are fortunate to have these readily available for us, there are many people in the world who cannot access even these necessities. Our mission is to provide humanitarian aid across the whole of Sierra Leone as well as expanding our network into other countries in the future, with a clear desire to serve humanity. Also, we are increasing our efforts here in the UK, working with the homeless, poor and we have an open-door policy to anyone who requires assistance. We focus on alleviating poverty for those in dire need of humanitarian aid – via critical emergency aid or social projects. Our aim is to develop long term self-sustainable projects to help alleviate poverty within Sierra Leone and in countries where Aid 4 Ummah have a footprint. Aid 4 Ummah have worked on the below projects throughout the year September 2020 – August 2021.

- Ongoing construction of Raheemiyah Education Centre. (Sierra Leone)
- Food distribution. (Kenya)
- Empowerment Projects for men and women (Sierra Leone & Kenya)
- Imam support and sponsorships. (Sierra Leone)
- Women fistula operations (Sierra Leone)
- Orphans' Eid gifts distributions. (Jordan & Sierra Leone)
- Over 100 water pumps provided in Pakistan. (Pakistan)
- Shelter homes and village (Sierra Leone & Jordan)
- Feeding Projects (Sierra Leone & Pakistan)
- Eye cataract surgeries (India)
- Qurbani distributions (Sierra Leone & Pakistan)

BACKGROUND

Aid 4 Ummah is a UK based charity that has continued to support communities here within the United Kingdom and primarily in Sierra Leone for the past number of years. Our story began when our founder Salim Mulla by accident ended up in Sierra Leone whilst on his travels. Upon reaching this country he was instantly touched by the scenes of great poverty and destitution which he witnessed all around him. This inspired a desire within him to help these people in whichever way he could. He began by completing small-scale individual projects funded from his own pocket. Upon the success of these projects and after realising the increased demand for various forms of aid in Sierra Leone he gathered a team of capable individuals who came together to establish the charity Aid 4 Ummah as it is known today.

HOW WE ASSISTED

Through the support of our generous donors, we have been able to improve the quality of life of the neediest beneficiaries living in destitute conditions with the funds received. We were able to put a smile on faces of orphans, families, and the wider communities. We have distributed Food parcels, Hygiene packs, Treatments for women fistula, Water projects across Sierra Leone and Pakistan. We also ensure we provide emergency aid whenever the need arises wherever we can assist. We have done this this year in Gaza by delivering essential aid to those in crisis situations.

AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021 (continued)

We have carried out wide-ranging work in the Waterloo area of Sierra Leone with the aid we have received. Thankfully, with the generous support and the hard work of Aid for Ummah volunteers the charity is becoming more established and recognised locally as well as internationally.

Aid 4 Ummah is continuing to support two orphanages where children have lost their parents due to the deadly virus of Ebola in Sierra Leone. Furthermore, the charity has also established an educational centre which is almost reaching completion of construction. With our partners in other western countries, have helped tremendously in fighting the Ebola outbreak. Despite this, the country is still recovering from the outbreak. Aid 4 Ummah is doing its share to improve the quality of life of people of Sierra Leone.

INTERNATIONAL WORK

SIERRA LEONE

Progress of the ongoing construction work of the Islamic Educational Centre in Sierra Leone. This is the first Islamic educational centre in the whole of the western African region. This will provide children in the locality who would otherwise be on the streets with both Islamic education and wider education in order to give them a real chance in their future. Support is also provided to adults through various projects.



Completed work of the Medical centre and Aid 4 Ummah Orphanage in Sierra Leone. The Aid 4 orphanage is complete and in use. It accommodates up to 200 orphans however the initial intake of Orphans has been 60. The orphanage is fully furnished with 100 bunk beds, bedding. It also has a separate canteen and kitchen area. All health & safety requirements have been met and are quarterly updated. Also, our Medical Centre provides free medical assistance to the neediest beneficiaries in Sierra Leone.



AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021 (continued)

Aid 4 Ummah have delivered over 3,000 food parcels. Each food parcel provides a family of 5 food for the whole month. Distribution was made across 20 locations in the Waterloo area of Sierra Leone.



Women's Fistula Project in Sierra Leone. This project is beneficial for women in different ways of their life. As each human requires privacy in terms of their sanitation. Eye cataract operations also take have been carried out.



Orphans Support in Sierra Leone. As Aid 4 Ummah have 60 orphans sponsored. This sponsorship provides each orphan with Food, Shelter, Education, Stationary, Clothing and Hygiene. We also provide gifts to these orphans to bring some form of reality instead of poverty.



We have started building shelter homes for those without housing in Mcdonald Village in Sierra Leone. Some of these houses have reached completion and the beneficiaries have moved into them.



AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021 (continued)

We have delivered empowerment projects in Sierra Leone. One of the main projects was providing fishing boats to those struggling so they have their own trade and source of income.



Support has been provided to widows in Sierra Leone to help widowed women who are struggling.



Qurbani meat was distributed in Sierra Leone to those who are struggling to provide food for their families.



We have supported selected imams in Sierra Leone to work in masjids in the local area and spread the message of Islam and provide wider support to their local communities through sponsorships from donors.



PAKISTAN

We have delivered over 100 water pumps in Pakistan. These water pumps have been installed in a very rural remote village. These water pumps provide clean healthy water for families to drink and use for daily necessities.



AID 4 UMMAH



REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021 (continued)

We carry out food aid distributions in Pakistan as well as daily feedings to support the needy people in rural areas of Pakistan who do not have the means to feed their families daily.



Qurbani projects also take place in Pakistan funded by Aid 4 Ummah donors. This goes to the most needy beneficiaries.



INDIA

In India one of our main projects is food aid distributions and other means to provide food for the needy people.



KENYA

We help families struggling in Kenya through empowerment projects. One of the key projects is setting up shops for the locals so that they can become independent and provide for their families.



AID 4 UMMAH

REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021 (continued)



JORDAN

Throughout the year we built many shelter homes in Jordan and even set up a small village to provide community support and give those without shelter a safe place to live.



Throughout the Eid periods we provided poor children with Eid gifts and helped put a smile on their faces.



On behalf of Aid 4 Ummah we would like to thank you for your continued support and donations given towards the our work in Sierra Leone

Thank you

AID 4 UMMAH

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF AID 4 UMMAH

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

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Financial Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

I Mulla (AFA MIPA) for and behalf of:

H&A Consultancy Services Ltd
185 Audley Range
Blackburn
Lancashire
BB1 1TH

Date: 24 June 2022

AID 4 UMMAH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE YEAR ENDED 31 AUGUST 2021

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2021 Total Funds £ | 2020 Total Funds £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 95,599 | 445,481 | 541,080 | 775,848 |
| Total Incoming resources | | 95,599 | 445,481 | 541,080 | 775,848 |
| Resources expended | | | | | |
| <i>Charitable activities</i> | | | | | |
| Restricted expenditure | 3 | - | 420,540 | 420,540 | 592,551 |
| Support costs | | 65,093 | - | 65,093 | 31,645 |
| Total Resources expended | | 65,093 | 420,540 | 485,633 | 624,196 |
| Net income/(loss) for the year | | 30,506 | 24,941 | 55,447 | 151,652 |
| Transfer between funds | 7 | - | - | - | - |
| Movement in funds | | 30,506 | 24,941 | 55,447 | 151,652 |
| Reconciliation of funds | | | | | |
| Total funds brought forward at at 1 September 2020 | | 152,511 | 436 | 152,947 | 1,295 |
| Total funds carried forward at 31 August 2021 | | 183,017 | 25,377 | 208,394 | 152,947 |

There are no gains or losses other than those recognised in the Statement of Financial Activities.
All incoming resources and resources expended are derived from continuing activities

The notes on pages 14-19 form part of these financial statements.

AID 4 UMMAH

COMPANY NUMBER 09162860

BALANCE SHEET

AS AT 31 AUGUST 2021

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2021 Total £ | 2020 Total £ |
|--------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| Fixed assets | | | | | |
| Tangible assets | 8 | 2,053 | - | 2,053 | 1,539 |
| Current Assets | | | | | |
| Cash at bank and in hand | | 182,849 | 25,377 | 208,226 | 152,158 |
| | | <u>182,849</u> | <u>25,377</u> | <u>208,226</u> | <u>152,158</u> |
| Creditors | | | | | |
| Amounts due within one year | 9 | (1,885) | - | (1,885) | (750) |
| | | <u>180,964</u> | <u>25,377</u> | <u>206,341</u> | <u>151,408</u> |
| Net Current Assets | | | | | |
| | | <u>183,017</u> | <u>25,377</u> | <u>208,394</u> | <u>152,947</u> |
| Total assets less liabilities | | | | | |
| | | <u>183,017</u> | <u>25,377</u> | <u>208,394</u> | <u>152,947</u> |
| Funds | | | | | |
| Restricted funds | 10 | - | 25,377 | 25,377 | 436 |
| Unrestricted funds | | 183,017 | - | 183,017 | 152,511 |
| | | <u>183,017</u> | <u>25,377</u> | <u>208,394</u> | <u>152,947</u> |

For the financial year in question the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are directors of the charitable company under company law, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved by the trustees on 24 June 2022 and signed on their behalf by:

Salim Mulla

Mubeen Mulla

Ismail Mulla

Director

Director

Director

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies

a) Basis of preparation

The financial statements of the charity, 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.

Statutory information

The charity is a company limited by guarantee, incorporated in England and Wales. The members of the company are the Trustees named on page one. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. In the opinion of the Trustees there is no ultimate controlling party. The registered office, which is the same as its principal place of business is 6 Queens Park Road, Blackburn, Lancashire, BB1 1RF.

The charitable company meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. There are no key judgements that the charitable company has made which have a significant effect on the accounts. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

All incoming resources are included 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 reliably measured.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure that has to which it relates.

Expenditure on raising funds includes the cost of all the fund raising activities, events, non charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its and beneficiaries, including the draws support costs and costs relating to the governance of the charity of apportioned to charitable activities.

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

1 Accounting policies - continued

Support costs of those costs incurred indirectly in support of expenditure on the object of the charity and include project management. Support costs include governance costs. The governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

All costs are allocated to expenditure categories reflecting the use of the resource. The direct costs attributable to a single activity are allocated directly to the activity. Share costs are apportioned go between the activities they contribute to on a reasonable, justifiable and consistent basis.

Cashflow statement

No cashflow statement is prepared for the current year as the Charity qualifies for the small entity exemption.

Tangible fixed assets

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures, fitting and equipment 20% per annum straight line basis

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.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors. A specific provision is made for debts for which recoverability is in doubt. Financial liabilities held at amortised cost comprises all creditors except social security and other taxes.

| 2 Donation and legacies | 2021 | 2020 |
|--------------------------------|----------------|----------------|
| | £ | £ |
| Charitable donations | 445,481 | 568,262 |
| Gift Aid | 79,849 | 207,586 |
| HMRC JRS Grants | 15,750 | - |
| | <u>541,080</u> | <u>775,848</u> |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

| 3 Resources E | Direct costs | Support costs | Total |
|---|----------------|---------------|----------------|
| | £ | £ | £ |
| Charitable activities: | | | |
| Restricted expenditure (donations made) | 420,540 | | 420,540 |
| Support costs | | 65,093 | 65,093 |
| | <u>420,540</u> | <u>65,093</u> | <u>485,633</u> |

Expenditure on charitable activities comprises costs associated with the provision of emergency relief and other humanitarian developments, carried out by the charity, directly and through partner organisations worldwide. This is further analysed by country as follows.

| | 2021 | 2020 |
|--------------|----------------|----------------|
| | £ | £ |
| Sierra Leone | 255,000 | 578,458 |
| Pakistan | 48,400 | 14,030 |
| India | 17,900 | - |
| Kenya | 18,600 | - |
| Jordan | 80,640 | - |
| UK | - | 63 |
| | <u>420,540</u> | <u>592,551</u> |

| 4 Support costs | Management | Finance | Governance costs | Totals |
|-----------------|---------------|------------|------------------|---------------|
| | £ | £ | £ | £ |
| Support costs | 63,867 | 476 | 750 | 65,093 |
| | <u>63,867</u> | <u>476</u> | <u>750</u> | <u>65,093</u> |

Support costs, included in the above, are as follows:

| Management | 2021 | 2020 |
|---------------------------|---------------|---------------|
| | Support costs | Support costs |
| | £ | £ |
| Rent and rates | 3,120 | 2,660 |
| Light and heat | 500 | 790 |
| Telephone and stationery | 1,978 | 711 |
| Advertising and marketing | 11,774 | 2,831 |
| Travel | 7,722 | 1,784 |
| Repairs | 249 | - |
| Staff wages | 30,000 | - |
| Professional fees | 6,420 | 20,256 |
| Volunteer expenses | 1,495 | 600 |
| Depreciation | 609 | 385 |
| | <u>63,867</u> | <u>30,017</u> |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

4 Support costs - continued

| Finance | 2021 Support costs £ | 2020 Support costs £ |
|-------------------------|---|---|
| Bank charges | 476 | 728 |
| | <u>476</u> | <u>728</u> |
| Governance costs | 2021 Support costs £ | 2020 Support costs £ |
| Accountancy fees | 750 | 900 |
| | <u>750</u> | <u>900</u> |

5 Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 (2020: £nil).

| 6 Staff costs | 2021 £ | 2020 £ |
|----------------------|-------------------|-------------------|
| Wages and salaries | 30,000 | - |
| | <u>30,000</u> | <u>-</u> |

The number of employed staff for the year ended 31 August 2021 was 1 (2020: £nil).

7 Transfer between funds

£0 was transferred from unrestricted to restricted funds during the year (2020: £27,609).

| 8 Tangible fixed assets | Equipment £ | Totals £ |
|--------------------------------|------------------------|---------------------|
| Cost | | |
| At 1 September 2020 | 1,924 | 1,924 |
| Additions | 1,123 | 1,123 |
| | <u>3,047</u> | <u>3,047</u> |
| At 31 August 2021 | | |
| Depreciation | | |
| At 1 September 2020 | 385 | 385 |
| Charge for year | 609 | 609 |
| | <u>994</u> | <u>994</u> |
| At 31 August 2021 | | |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

8 Tangible fixed assets - continued

Net book value

At 31 August 2020

1,539

1,539

At 31 August 2021

2,053

2,053

9 Creditors: Amounts falling due within one year

2021

2020

£

£

Accruals

750

750

PAYE

1,135

-

1,885

750

10 Movement in funds

At 1 Sep
2020
£

Movement
in funds
£

At 31 Aug
2021
£

Unrestricted funds

Donations and legacies

152,511

30,506

183,017

Restricted funds

Donations and legacies

436

24,941

25,377

Total Funds

152,947

55,447

208,394

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

Incoming
resources
£

Resources
expended
£

Movement
in funds
£

Unrestricted funds

Donations and legacies

95,599

65,093

30,506

Restricted funds

Donations and legacies

445,481

420,540

24,941

Total Funds

541,080

485,633

55,447

Comparatives for movement in funds

At 1 Sep
2019
£

Net
Movement
£

At 31 Aug
2020
£

Unrestricted funds

Donations and legacies

16

152,495

152,511

Restricted funds

Donations and legacies

1,278

(843)

436

Total Funds

1,295

151,652

152,947

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2021

10 Movement in funds - continued

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

| | <u>Incoming resources</u> £ | <u>Resources expended</u> £ | <u>Movement in funds</u> £ |
|-----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| Unrestricted funds | | | |
| Donations and legacies | 211,749 | 31,645 | 180,104 |
| Restricted funds | | | |
| Donations and legacies | 564,099 | 592,551 | (28,452) |
| Total Funds | <u>775,848</u> | <u>624,196</u> | <u>151,652</u> |
| Restricted funds | | 2021 £ | 2020 £ |
| The restricted fund comprises of: | | | |
| Housing | | 8,500 | - |
| Food projects | | 16,877 | 436 |
| | | <u>25,377</u> | <u>436</u> |

11 Related party disclosures

Aid 4 Ummah Sierra Leone has been set up to manage the charitable works in Sierra Leone. Aid 4 Ummah Sierra Leone is associated by virtue of one common trustee.

12 Post balance sheet events

Since the year end, the COVID 19 pandemic has caused considerable disruption to the global economy. Notwithstanding that, COVID 19 is deemed to be a non adjusting post balance sheet event. Having considered the impact of COVID 19 on the charity, the trustees consider that there are no non adjusting post balance sheet events that require disclosure in these financial statements as a result of COVID 19.

11 Guarantees

Aid 4 Ummah is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up by while he or she is a member, or within one year after he or she ceases to be a member.

AID 4 UMMAH

England & Wales - Charity number 1160255

Accounts

Company number: 09162860
Charity Number: 1160255

Aid 4 Ummah

Report and financial statements

For the year ended 31 August 2020

AID 4 UMMAH

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| Balance Sheet | 12 |
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AID 4 UMMAH

DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2020



The trustees of Aid 4 Ummah (who are also the Directors for the purposes of company law) present their annual report for the year ended 31 August 2020 under the Charities Act 2011 ("The Act"), together with the accounts for the year, and confirm that the latter comply with the requirements of the Act, the Companies Act 2006, the Charities SORP and its governing document, the Memorandum and Articles of Association.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

Aid 4 Ummah - the organisation:

Aid 4 Ummah is a charitable company (Charity Registration number 1160255) and a company limited by guarantee (registered number 09162860) with the liability of its members limited. Its governing document is the Memorandum and Articles of Association.

The Registered Office is at 6 Queens Park Road, Blackburn, Lancashire, BB1 1RF

Aid 4 Ummah - the trustees and directors:

The Board of Trustees is responsible for the overall governance, management and control of the Charity.

Charity Trustees and Directors:

The Directors of Aid 4 Ummah are:

Salim Mulla

Mubeen Mulla

Ismail Mulla

The appointment of members of the Board of Trustees shall be reviewed every year using procedures set out by the Board of Trustees.

Organisational Structure

Details of the Trustees serving during the year are set out above. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the charity. The Trustees work together and have established regional committee to assist the organisational structure of the charity. An Executive Management Committee has been set-up to oversee the running of the charity, reporting directly to the board of Trustees.

Accountants: H&A Consultancy Services Ltd
185 Audley Range
Blackburn
Lancashire
BB1 1TH

AID 4 UMMAH

DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2020 (continued)



Aid 4 Ummah - aims and activities:

Charitable objects

The Memorandum and Articles of the organisation state that the charitable objects are for the benefit of the Muslim community and other communities worldwide:

(a) the advancement of education, in particular, education provided in accordance with the tenets of Islam;

(b) the prevention or relief of poverty or financial hardship in particular but not exclusively by the provision of grants to individuals in need and/or charities, or other organisations working to prevent or relieve poverty;

(c) the relief of those in need by reason of age, ill health, disability, financial hardship or other need;

(d) the advancement of the Islamic faith;

and, in furthering the Objects, the Charity shall operate in accordance with the principles of the Islamic faith.

Review of Charitable Activities

Forming part of this Annual Report, the Trustees present a separate review of charitable activities on the upcoming pages.

Risk Management

The Trustees have the responsibility for implementing a managed approach to risk management. Considering the continued growth in membership the management committee conducts an ongoing review of the major tasks in which the charity is involved and reviews the system in place to mitigate any risks involved. Internal risks are minimized by the implementation of procedures for authorisation of all transactions and, external risks by secure investments wherever applicable.

The Trustees are committed to and are continuously striving to have stronger and more robust systems and controls which all provide even more transparency and accuracy and ensure that the donors to the charity can give confidently and the assets of the charity are safeguarded.

Statement of the Directors Trustees's Responsibilities

New trustees undergo an orientation event briefing them on their obligations, the contents of the Memorandum and Articles of Association, the committee, and the decision-making processes. They are encouraged to visit any of the charity's activities, by prior notification, having concerns for the educational needs of many of the charity's beneficiaries. Trustees are encouraged to attend appropriate external training events when these will facilitate the undertaking of the role.

AID 4 UMMAH

DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2020 (continued)



Statement of the Directors Trustees's Responsibilities

The Trustees (who are also the directors for the purposes of company law) are responsible for the preparing the Trustees' report and the financial statements in accordance with applicable law and United Accounting standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charitable company and of the incoming resources. Application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that their financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

In so far as the Trustees are aware

- There is no relevant information of which the charitable company's independent examiner is unaware of.
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the company's accountants are aware of the information.

AID 4 UMMAH

DIRECTORS REPORT FOR THE YEAR ENDED 31 AUGUST 2020 (continued)



This report has been prepared in accordance with provisions within Part 15 of the Companies Act 2006 as they relate to small companies.

Approved by the Trustees on 21 May 2021 and signed on the behalf by

Salim Mulla
Director

Mubeen Mulla
Director

Ismail Mulla
Director

AID 4 UMMAH

REVIEW OF ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020



ABOUT AID 4 UMMAH

Established in 2015, Aid 4 Ummah is a non-profit humanitarian organisation (Charity Registration Number 1160255). We provide humanitarian services in crisis and non-crisis situations primarily in Sierra Leone and the United Kingdom to the most needy orphans, widows, destitute, homeless, aged, and poor, irrespective of race, religion, culture, and geographical boundaries. Aid 4 Ummah has a 100% donation policy to ensure all charity funds are discharged correctly and professionally.

OUR VISION

Our world is one where basic needs, amenities and daily opportunity become the norm for all people to survive. We want to provide humanitarian aid across the whole of Sierra Leone as well as expanding our network into other countries in the future, with a clear desire to serve humanity. Also, we are increasing our efforts here in the UK, working with the homeless, poor and we have an open-door policy to anyone who requires assistance. We focus on alleviating poverty for those in dire need of humanitarian aid – via critical emergency aid or social projects. Our aim is to develop long term self-sustainable projects to help alleviate poverty within Sierra Leone and in countries where Aid 4 Ummah have a footprint. Aid 4 Ummah have worked on the below projects throughout the year September 2019

UK Work:

- Delivered more than 10,000 food parcels during the Pandemic COVID19 to most vulnerable people around the North West of England which included hot meals and dry food parcels.
- Appreciation to key Workers for all the efforts made during the unprecedented times protecting the country United Kingdom.
- Working alongside care home across the North West, The Homeless, Morrison's Blackburn, Blackburn Hospital, and the Salvation Army.

All UK work has been carried out by the financial support from our partners and delivered by the Aid 4 Ummah teams.

International Work:

- Ongoing construction of an Education Centre. (Sierra Leone)
- Completed construction of a Medical centre and of an Orphanage. (Sierra Leone)
- Medical and Hygiene packs distributions. (Sierra Leone)
- Food distribution. (Sierra Leone)
- Food distribution
- 100,000 + water pouches distributed. (Sierra Leone)
- 50 Teachers support allowance. (Sierra Leone)
- Women fistula funding provided for treatments to be carried out. (Sierra Leone)
- Orphans Support in terms of gifts and sponsorships. (Sierra Leone)
- Over 100 water pumps provided in Pakistan. (Pakistan)

BACKGROUND

Aid 4 Ummah is a UK based charity which is supporting communities here the United Kingdom and primarily in Sierra Leone for the past number of years. Established in 2015, Aid 4 Ummah is a non-profit humanitarian organisation (Charity Registration Number 1160255). We provide humanitarian services in crisis and non-crisis situations primarily in Sierra Leone and the United Kingdom to the most needy orphans, widows, destitute, homeless, aged, and poor, irrespective of race, religion, culture, and geographical boundaries. Aid 4 Ummah has a 100% donation policy to ensure all charity funds are discharged correctly and professionally.

AID 4 UMMAH

REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020 (continued)



HOW WE ASSISTED

Through the support of our generous donors, we have been able to improve their quality of life with the funds received. We were able to put a smile on faces of orphans, families, and the wider communities. We have distributed Food parcels, Hygiene packs, Treatments for women fistula, Water projects across Sierra Leone and Pakistan.

We have done a wide-ranging work in the Waterloo area of Sierra Leone with the aid we have received. Thankfully, with the generous support and the hard work of Aid for Ummah volunteers the charity is becoming more established and recognised locally as well as internationally.

Aid 4 Ummah is continuing to support two orphanages where children have lost their parents due to the deadly virus of Ebola in Sierra Leone. Furthermore, the charity has also established an educational centre which is under construction. With our partners other western countries, have helped tremendously in fighting the Ebola outbreak. Despite this, the country is still recovering from the outbreak. Aid 4 Ummah is doing its share to improve the quality of life of people of Sierra Leone.

UK WORK

COVID19 Hot food delivery across the North West, England. (10,000 meals provided). During the unprecedented times that the country was facing, Aid 4 Ummah team of volunteers took the initiative to provide hot cooked meals covering 4 care homes across the North West.



AID 4 UMMAH

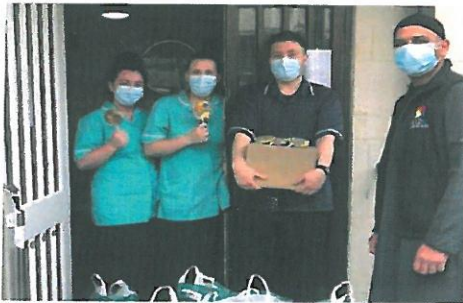
REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020 (continued)



Food parcels delivery to working partners. Aid 4 Ummah have been working closely with its working partners locally to tackle poverty around the local area.



Appreciation to Key Workers protecting our country United Kingdom during COVID19. Aid 4 Ummah provided treats for key workers for all the hard work carried out.



Outreach work for the local communities. This project has been carried out by the Aid 4 Ummah teams for the local communities every week since the beginning of January 2020 and continuing. We provide groceries and non-perishable food items to the most vulnerable families.



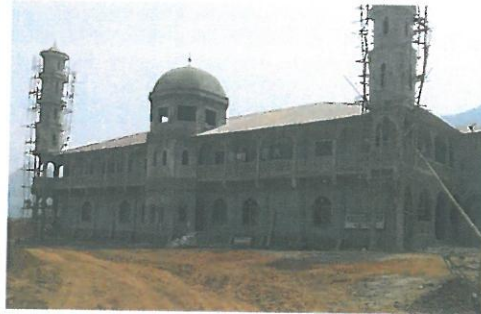
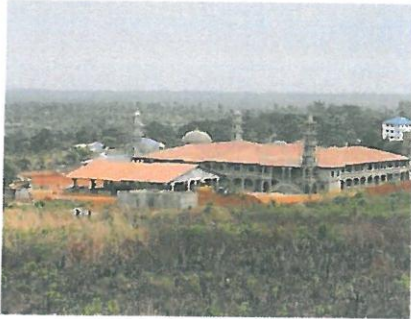
AID 4 UMMAH

REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020 (continued)

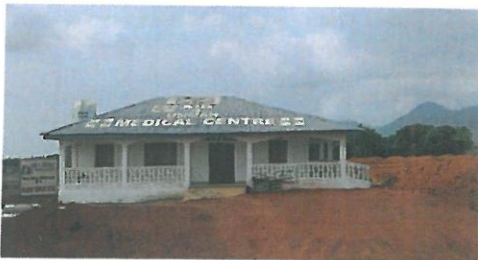


INTERNATIONAL WORK

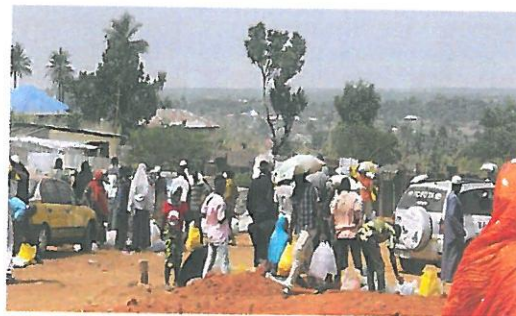
Progress of the ongoing construction work of the Islamic Educational Centre in Sierra Leone. This is the first Islamic educational centre in the whole of the western African region.



Completed work of the Medical centre and Aid 4 Ummah Orphanage in Sierra Leone. The Aid 4 orphanage is complete and in use. It accommodates up to 200 orphans however the initial intake of Orphans has been 60. The orphanage is fully furnished with 100 bunk beds, bedding. It also has a separate canteen and kitchen area. All health & safety requirements have been met and are quarterly updated. Also, our Medical Centre provides free medical assistance to the most needy beneficiaries in Sierra Leone.



Aid 4 Ummah have delivered over 3,633 food parcels. Each food parcel provides a family of 5 food for the whole month. Distribution was made across 20 locations in the Waterloo area of Sierra Leone. Approximately 18,165 direct beneficiaries have been provided with food aid.



AID 4 UMMAH

REVIEW OF CHARITABLE ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020 (continued)



Women's Fistula Project in Sierra Leone. This project is beneficial for women in different ways of their life. As each human requires privacy in terms of their sanitation. By providing these fistula treatments we are tackling this issue at first hand.



Orphans Support in Sierra Leone. As Aid 4 Ummah have 60 orphans sponsored. This sponsorship provides each orphan with Food, Shelter, Education, Stationary, Clothing and Hygiene. We also provide gifts to these orphans to bring some form of reality instead of poverty.



We have delivered over 100 water pumps in Pakistan. These water pumps have been installed in a very rural remote village. These water pumps provide clean healthy water for families to drink and use for day to day necessities.



On behalf of Aid 4 Ummah we would like to thank you for your continued support and donations given towards our work in Sierra Leone

Thank you

AID 4 UMMAH

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF AID 4 UMMAH

I report to the 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 (who are also the directors of the company 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Financial Accountants.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

I Mulla (AFA MIPA) for and behalf of:

H&A Consultancy Services Ltd
185 Audley Range
Blackburn
Lancashire
BB1 1TH

Date: 21 May 2021

AID 4 UMMAH

STATEMENT OF FINANCIAL ACTIVITIES (Including Income & Expenditure Account) FOR THE YEAR ENDED 31 AUGUST 2020

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2020 Total Funds £ | 2019 Total Funds £ |
|---|------|----------------------------|--------------------------|--------------------------|--------------------------|
| Income and endowments from: | | | | | |
| Donations and legacies | 2 | 211,749 | 564,099 | 775,848 | 278,317 |
| Total Incoming resources | | <u>211,749</u> | <u>564,099</u> | <u>775,848</u> | <u>278,317</u> |
| Resources expended | | | | | |
| <i>Charitable activities</i> | 3 | | | | |
| Restricted expenditure | | - | 592,551 | 592,551 | 268,878 |
| Support costs | | 31,645 | - | 31,645 | 12,418 |
| Total Resources expended | | <u>31,645</u> | <u>592,551</u> | <u>624,196</u> | <u>281,296</u> |
| Net income/(loss) for the year | | 180,104 | (28,452) | 151,652 | (2,979) |
| Transfer between funds | 7 | (27,609) | 27,609 | - | - |
| Movement in funds | | <u>152,495</u> | <u>(843)</u> | <u>151,652</u> | <u>(2,979)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward at at 1 September 2019 | | 16 | 1,278 | 1,295 | 4,274 |
| Total funds carried forward at 31 August 2020 | | <u>152,511</u> | <u>436</u> | <u>152,947</u> | <u>1,295</u> |

There are no gains or losses other than those recognised in the Statement of Financial Activities.
All incoming resources and resources expended are derived from continuing activities

The notes on pages 13-18 form part of these financial statements.

AID 4 UMMAH

COMPANY NUMBER 09162860
BALANCE SHEET
AS AT 31 AUGUST 2019

| | Note | Unrestricted Funds £ | Restricted Funds £ | 2020 Total £ | 2019 Total £ |
|--------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| Fixed assets | | | | | |
| Tangible assets | 8 | 1,539 | - | 1,539 | - |
| Current Assets | | | | | |
| Cash at bank and in hand | | 151,722 | 436 | 152,158 | 5,795 |
| | | 151,722 | 436 | 152,158 | 5,795 |
| Creditors | | | | | |
| Amounts due within one year | 9 | (750) | - | (750) | (4,500) |
| Net Current Assets | | | | | |
| | | 150,972 | 436 | 151,408 | 1,295 |
| Total assets less liabilities | | | | | |
| | | 152,511 | 436 | 152,947 | 1,295 |
| Funds | | | | | |
| Restricted funds | 10 | - | 436 | 436 | 1,278 |
| Unrestricted funds | | 152,511 | - | 152,511 | 16 |
| | | 152,511 | 436 | 152,947 | 1,295 |

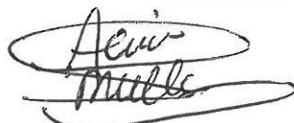
For the financial year in question the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The trustees, who are directors of the charitable company under company law, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved by the trustees on 21 May 2021 and signed on their behalf by:



Salim Mulla

Director



Mubeen Mulla

Director



Ismail Mulla

Director

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies

a) Basis of preparation

The financial statements of the charity, 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.

Statutory information

The charity is a company limited by guarantee, incorporated in England and Wales. The members of the company are the Trustees named on page one. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. In the opinion of the Trustees there is no ultimate controlling party. The registered office, which is the same as its principal place of business is 6 Queens Park Road, Blackburn, Lancashire, BB1 1RF.

The charitable company meets the definition of a public benefit entity under FRS 102.

The Trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern. There are no key judgements that the charitable company has made which have a significant effect on the accounts. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Income

All incoming resources are included 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 reliably measured.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure that has to which it relates.

Expenditure on raising funds includes the cost of all the fund raising activities, events, non charitable trading activities, and the sale of donated goods.

Expenditure on charitable activities includes all costs incurred by the charity in undertaking activities that further its charitable aims for the benefit of its and beneficiaries, including the draws support costs and costs relating to the governance of the charity of apportioned to charitable activities.

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

1 Accounting policies - continued

Support costs of those costs incurred indirectly in support of expenditure on the object of the charity and include project management. Support costs include governance costs. The governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

All costs are allocated to expenditure categories reflecting the use of the resource. The direct costs attributable to a single activity are allocated directly to the activity. Share costs are apportioned go between the activities they contribute to on a reasonable, justifiable and consistent basis.

Cashflow statement

No cashflow statement is prepared for the current year as the Charity qualifies for the small entity exemption.

Tangible fixed assets

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Fixtures, fitting and equipment 20% per annum straight line basis

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.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors. A specific provision is made for debts for which recoverability is in doubt. Financial liabilities held at amortised cost comprises all creditors except social security and other taxes.

2 Donation and legacies

| | 2020 | 2019 |
|----------------------|----------------|----------------|
| | £ | £ |
| Charitable donations | 568,262 | 266,492 |
| Gift Aid | 207,586 | 11,825 |
| | <u>775,848</u> | <u>278,317</u> |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

3 Resources Expended

| Charitable activities: | Direct costs | Support costs | Total |
|------------------------|----------------|---------------|----------------|
| | £ | £ | £ |
| Restricted expenditure | 592,551 | | 592,551 |
| Support costs | | 31,394 | 31,394 |
| | <u>592,551</u> | <u>31,394</u> | <u>623,945</u> |

Expenditure on charitable activities comprises costs associated with the provision of emergency relief and other humanitarian developments, carried out by the charity, directly and through partner organisations worldwide. This is further analysed by country as follows.

| | 2020 | 2019 |
|--------------|----------------|----------------|
| | £ | £ |
| Sierra Leone | 578,458 | 268,878 |
| Pakistan | 14,030 | - |
| UK | 63 | - |
| | <u>592,551</u> | <u>268,878</u> |

4 Support costs

| | Management | Finance | Governance costs | Totals |
|---------------|---------------|------------|------------------|---------------|
| | £ | £ | £ | £ |
| Support costs | 30,017 | 728 | 900 | 31,645 |
| | <u>30,017</u> | <u>728</u> | <u>900</u> | <u>31,645</u> |

Support costs, included in the above, are as follows:

| Management | 2020 | 2019 |
|---------------------------|---------------|---------------|
| | Support costs | Support costs |
| | £ | £ |
| Rent and rates | 2,660 | 2,340 |
| Light and heat | 790 | - |
| Telephone and stationery | 711 | 399 |
| Advertising and marketing | 2,831 | 810 |
| Travel | 1,784 | 2,905 |
| Equipment expensed | - | 150 |
| Professional fees | 20,256 | - |
| Volunteer expenses | 600 | - |
| Depreciation | 385 | - |
| | <u>30,017</u> | <u>6,604</u> |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

4 Support costs - continued

| Finance | 2020 Support costs £ | 2019 Support costs £ |
|-------------------------|---|---|
| Bank charges | 728 | 192 |
| | <u>728</u> | <u>192</u> |
| Governance costs | 2020 Support costs £ | 2019 Support costs £ |
| Accountancy fees | 900 | 500 |
| | <u>900</u> | <u>500</u> |

5 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.

6 Staff costs

| | 2020 £ | 2019 £ |
|--------------------|-------------------|-------------------|
| Wages and salaries | - | - |
| | <u>-</u> | <u>-</u> |

There were no employed staff for the year ended 31 August 2020 nor for the year ended 31 August 2019. All work was carried out by Aid 4 Ummah volunteers.

7 Transfer between funds

£27,609 was transferred from unrestricted to restricted funds during the year (2019: £nil).

8 Tangible fixed assets

| | Equipment £ | Totals £ |
|---------------------|------------------------|---------------------|
| Cost | | |
| At 1 September 2019 | - | - |
| Additions | 1,924 | 1,924 |
| At 31 August 2020 | <u>1,924</u> | <u>1,924</u> |
| Depreciation | | |
| At 1 September 2019 | - | - |
| Charge for year | 385 | 385 |
| At 31 August 2020 | <u>385</u> | <u>385</u> |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

8 Tangible fixed assets - continued

Net book value

At 31 August 2019

At 31 August 2020

| | |
|--------------|--------------|
| - | - |
| <u>1,539</u> | <u>1,539</u> |

9 Creditors: Amounts falling due within one year

| | 2020 | 2019 |
|----------|------------|--------------|
| | £ | £ |
| Accruals | 750 | 500 |
| Loans | - | 4,000 |
| | <u>750</u> | <u>4,500</u> |

10 Movement in funds

| | At 1 Sep 2019 | Movement in funds | At 31 Aug 2020 |
|---------------------------|------------------|----------------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Donations and legacies | 16 | 152,495 | 152,511 |
| Restricted funds | | | |
| Donations and legacies | 1,278 | (843) | 436 |
| Total Funds | <u>1,295</u> | <u>151,652</u> | <u>152,947</u> |

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

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Donations and legacies | 211,749 | 31,645 | 180,104 |
| Restricted funds | | | |
| Donations and legacies | 564,099 | 592,551 | (28,452) |
| Total Funds | <u>775,848</u> | <u>624,196</u> | <u>151,652</u> |

Comparatives for movement in funds

| | At 1 Sep 2018 | Net Movement | At 31 Aug 2019 |
|---------------------------|------------------|-----------------|-------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| Donations and legacies | 610 | (594) | 16 |
| Restricted funds | | | |
| Donations and legacies | 3,664 | (2,386) | 1,278 |
| Total Funds | <u>4,274</u> | <u>(2,979)</u> | <u>1,295</u> |

AID 4 UMMAH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2020

10 Movement in funds - continued

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

| | <u>Incoming resources</u> £ | <u>Resources expended</u> £ | <u>Movement in funds</u> £ |
|---------------------------|------------------------------------|------------------------------------|-----------------------------------|
| Unrestricted funds | | | |
| Donations and legacies | 11,825 | 12,418 | (594) |
| Restricted funds | | | |
| Donations and legacies | 266,492 | 268,878 | (2,386) |
| Total Funds | <u>278,317</u> | <u>281,296</u> | <u>(2,979)</u> |

| Restricted funds | 2020 £ | 2019 £ |
|-----------------------------------|------------------|------------------|
| The restricted fund comprises of: | | |
| Hafez Project | - | 38 |
| Waterwell project | - | 500 |
| Qurbani project | - | 440 |
| Orphanage project | - | 246 |
| Education project | - | 54 |
| Food projects | 436 | - |
| | <u>436</u> | <u>1,278</u> |

11 Related party disclosures

Aid 4 Ummah Sierra Leone has been set up to manage the charitable works in Sierra Leone. Aid 4 Ummah Sierra Leone is associated by virtue of one common trustee. The amount donated to Aid 4 Ummah Sierra Leone during the year was £578,458 (2019: £268,878).

12 Post balance sheet events

Since the year end, the COVID 19 pandemic has caused considerable disruption to the global economy. Notwithstanding that, COVID 19 is deemed to be a non adjusting post balance sheet event. Having considered the impact of COVID 19 on the charity, the trustees consider that there are no non adjusting post balance sheet events that require disclosure in these financial statements as a result of COVID 19.

11 Guarantees

Aid 4 Ummah is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up by while he or she is a member, or within one year after he or she ceases to be a member.