

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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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

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 Fenisowles 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.



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.



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.



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					
Charitable activities	3				
Restricted expenditure		-	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
		78,015	36,652	114,667	208,226
Creditors					
Amounts due within one year	9	(2,509)	-	(2,509)	(1,885)
Net Current Assets		75,506	36,652	112,158	206,341
Total assets less liabilities		79,189	36,652	115,841	208,394
Funds					
Restricted funds	10	-	36,652	36,652	25,377
Unrestricted funds		79,189	-	79,189	183,017
		79,189	36,652	115,841	208,394

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:

	2022	2021
Management	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 Support costs £	2021 Support costs £
Bank charges	869	476
	<u>869</u>	<u>476</u>
Governance costs	2022 Support costs £	2021 Support costs £
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.