

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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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

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.



AID 4 UMMAH



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.



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.



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
		26,552	41,358	67,910	114,667
Creditors					
Amounts due within one year	9	(1,453)	-	(1,453)	(2,509)
Net Current Assets		25,099	41,358	66,457	112,158
Total assets less liabilities		34,770	41,358	76,129	115,841
Funds					
Restricted funds	10	-	41,358	41,358	36,652
Unrestricted funds		34,771	-	34,771	79,189
		34,771	41,358	76,129	115,841

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>
	<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>
	<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>
	<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>

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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	860,613	900,326	(39,713)
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	208,394	(92,553)	115,841

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	695,606	788,159	(92,553)
Restricted funds		2023 £	2022 £
The restricted fund comprises of:			
Housing		-	36,652
Water projects		41,358	-
		41,358	36,652

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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.