

**CHARITY REGISTERED NUMBER: 1160905**

**UMMAH CARE FOUNDATION**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE 12 MONTHS ENDED 31 DECEMBER 2023**

**UMMAH CARE FOUNDATION**

**FOR THE PERIOD ENDED 31 DECEMBER 2023**

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**UMMAH CARE FOUNDATION**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**Registered Charity Number:** 1160905

**Chairman:** Mr Feraz Younas

**Treasurer:** Mr Tariq Asghar

**Trustees:** Mr Feraz Younas (Chairman)  
Mrs Safeena Akhtar  
Mr Tariq Asghar (Treasurer)  
Ms Anne Duffy  
Mr Zulfiqar Ahmad

**Registered Office:** 34 Falmouth Road  
Hodge Hill  
Birmingham

**Bankers:** Lloyds Banking Group Plc

**INDEPENDENT EXAMINER'S REPORT**  
**TO THE TRUSTEES OF UMMAH CARE FOUNDATION**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

I report on the accounts which are set out on pages 4 to 10

**Respective responsibilities of the**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. It is my responsibility to:

The trustees who are also directors of the company for the purpose of

Examine the accounts under section 145 of the 2011 Act; follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and state whether particular matters have come to my attention.

**Basis of independent examiner's report**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In our opinion the financial statements:

give a true and fair view of the of the state of the company's affairs as at 31 December 2020 and of its profit for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice - Financial Reporting Standard 102; and

have been prepared in accordance with the requirements of the Companies Act 2006.

.....  
Abu Howshed, FCCA  
Chartered Certified Accountants  
71 Wordsworth Road  
Small Heath  
Birmingham  
B10 0ED  
West Midlands

Dated: 24<sup>th</sup> September 2024

## **UMMAH CARE FOUNDATION**

### **REPORT OF THE TRUSTEES**

#### **FOR THE PERIOD ENDED 31 DECEMBER 2023**

The Trustees present their report and financial statements for the period ended 31 December 2021 in accordance with The Charities Act 1993 and confirm that the latter comply with the requirements of the Act, the Trust Deed and the Charities SORP 2005.

#### **Structure, Governance and Management**

##### *Trustee induction and training*

New Trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

##### *Organisation*

A board of trustees of up to 6 members, who meet quarterly, administers the charity. A Chairman and a Treasurer are appointed by the trustees to manage the day-to-day operations of the charity.

##### *Risk policy*

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

##### *Objectives and activities*

The principal activities of the charity are:

- The relief of orphans in Pakistan who are in need due to their poverty or financial hardship, in particular but not exclusively by the provision of an orphanage;
- The relief and assistance of people in any part of the world who are the victims of war or natural disaster, trouble, or catastrophe in particular by the supply of medical aid to such persons.

#### **Review of Period**

The following is a review of the major activities of Ummah Care Foundation ("UCF") during the period.

##### *Refugees*

As the aftermath of wars continue to be felt around the world millions of people have been displaced from their homelands and have sought refuge in third countries. Continuing from its work since 2022, we have supported refugees in Turkey through the provision of communal Iftaars. In the latter part of 2022 UCF opened up its Helping Hands Centre for the rehabilitation of refugee children in Sanliurfa, Turkey and this has continued to flourish in 2023 with an average of 80 children being supported each week.

##### *UCF Orphanage and UCF Schooling*

In September 2016 UCF Schooling Mirpur was opened, providing education, clothing, three meals a day and other activities to orphaned children and these activities have continued into 2023 with a number of our students moving on to further education that we continue to support.

##### *Pakistan Water Project*

During 2023, UCF completed the building of boreholes, hand-pumps and water plants in Jhang District in the Punjab Province, Pakistan providing clean drinking water.

##### *Feeding the Nation*

Our project to ease the hardship felt by the public by providing meals for hospital patients and visitors in Mirpur DHQ continued in 2023 alongside the continued maintenance of the lift we installed in 2021. We also continued our project of providing daily meals to mainly widow families in Rawalpindi and started a new project to provide daily bread in Mirpur. Throughout the year we have supported impoverished families by providing monthly food packs containing essential items and during the month of Ramadan we set up daily communal feeds, supporting over a 1,000 people per day.

### *Economic Empowerment*

During 2021 UCF started two projects to provide a sustainable income for the poor in and around Mirpur, Pakistan. The first project is a sewing centre for ladies where they are provided with the facilities, equipment and training to be able to set up their own sewing business. The second project is to provide mobile carts for individuals to sell fruit to the general public, during 2023 we continued these projects

### *Turkey Earthquake*

On 6 February 2023, a 7.8 earthquake struck southern and central Turkey. There was widespread damage and over 53,000 fatalities. The earthquake was the largest in Turkey since the 1939 with damage in an area of about 350,000 km<sup>2</sup>. An estimated 14 million people, or 16 %Turkey's population, were affected. UCF responded to the crisis over a prolonged period. In the initial phase 22,250 hotel meals were prepared and served and 4,135 female and 3,120 male hygiene packs were provided. In the second phase we provided 1,500 family food packs and in the third phase we provided temporary housing units.

### *Morocco Earthquake*

On 8 September 2023, a 6.9 earthquake struck Morocco's Al Haouz Province. Damage was widespread and over 2.8 million people from Marrakesh and areas surrounding the Atlas Mountains were affected with a death toll of around 3,000. UCF responded to the crisis initially providing food and sanitary items and then installing toilets and washrooms to combat the spread of diseases.

### *Palestine Emergency*

An armed conflict has been taking place in the Gaza Strip and Israel since 7 October 2023. It is the fifth war of the Gaza-Israel conflict since 2008, and the most significant military engagement in the region since 1973 and the deadliest war for Palestinians in the history of the Israeli-Palestinian conflict with over 40,000 Palestinian deaths. The majority of the infrastructure in Gaza has been destroyed and nearly the whole population forcibly displaced. UCF has responded to this humanitarian crisis with the biggest response to any event since its inception in 2023. We have worked with NGOs in Egypt and Jordan to get aid delivered inside the Gaza Strip. Our aid has included medicines, medical consumables, medical equipment and heavy medical machinery. We also provided food items , sanitary packs, bedding and winter clothing sets. We supported a hot food kitchen in North Gaza and another one in South Gaza. Our response to this crisis continues in 2024.

### **Accounting and reporting responsibilities**

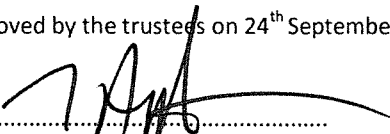
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

select suitable accounting policies and apply them consistently; observe the methods and principles in the Charities SORP 2015 (FRS102); make judgements and estimates that are reasonable and prudent; state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; prepare the financial statements on a 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 which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provision of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 24<sup>th</sup> September 2024 signed on its behalf by:

  
.....  
Mr Tariq Ali Asghar (Treasurer)  
Trustee

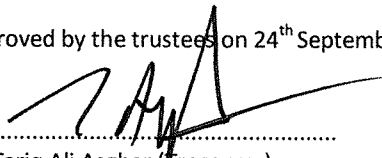
**UMMAH CARE FOUNDATION**

**BALANCE SHEET**

**AT 31 DECEMBER**

	Note	2023 £	2023 £	2022 £	2022 £
<b>Tangible fixed assets</b>					
Tangible assets			-		-
<b>Current Assets</b>					
Cash in Hand and at Bank		164,886		8,214	
		<u>164,886</u>		<u>8,214</u>	
<b>Creditors</b>					
Amounts falling due within one year	5	(25,000)		14,000	
		<u>(25,000)</u>		<u>14,000</u>	
<b>Net current assets/(liabilities)</b>			139,886		(5,786)
<b>Total assets less current liabilities</b>			<u>139,886</u>		<u>(5,786)</u>
<b>Capital funds</b>					
Unrestricted funds					22,027
Restricted funds					(27,813)
<b>Total funds</b>			<u>139,886</u>		<u>(5,786)</u>

Approved by the trustees on 24<sup>th</sup> September 2024 and signed on its behalf.

  
.....  
Mr Tariq Ali Asghar (Treasurer)

The annexed notes form part of these financial statements

**UMMAH CARE FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 DECEMBER 2023**

	Note	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total Funds £	2022 Total Funds £
<b>Incoming resources</b>					
Incoming Resources from generated funds					
Voluntary income		139,787	909,721	1,049,508	336,092
Trustee Donations		3,975	2,025	6,000	6,393
Grants from Charities		-	192,096	192,096	78,820
<b>Total incoming resources</b>	<b>2</b>	<b>143,762</b>	<b>1,103,842</b>	<b>1,247,604</b>	<b>421,304</b>
<b>Resources expended</b>					
<b>Cost of generating funds</b>					
Charitable expenditure	3	93,511	1,008,215	1,101,726	461,432
Governance Costs	4	206	-	206	150
<b>Total resources expended</b>		<b>93,717</b>	<b>1,008,215</b>	<b>1,101,932</b>	<b>461,582</b>
<b>Net movement in funds</b>		<b>50,045</b>	<b>95,627</b>	<b>145,672</b>	<b>(40,280)</b>
Transfer between funds		(67,394)	67,394	-	-
<b>Total funds brought forward</b>		<b>22,027</b>	<b>(27,813)</b>	<b>(5,786)</b>	<b>(34,494)</b>
<b>Total funds carried forward</b>		<b>4,678</b>	<b>135,208</b>	<b>139,886</b>	<b>(5,786)</b>

Details of Incoming resources and resources used are given in the notes to the financial statements.



**UMMAH CARE FOUNDATION**

**STATEMENT OF FINANCIAL ACTIVITIES**

**DETAILED ANALYSIS OF MOVEMENTS IN FUNDS**

**FOR THE PERIOD ENDED 31 DECEMBER 2023**

	2023 £	2023 £	2022 £	2022 £
<b>General Fund</b>				
Balance B/fwd	22,027		15,875	
Surplus/(Deficit) for the year	(17,349)		6,152	
		4,678		22,027
<b>Refugee Fund</b>				
Balance B/fwd	-		14,098	
Surplus/(Deficit) for the year	-		(14,098)	
		-		-
<b>Water Pumps fund</b>				
Balance B/fwd	-		5,186	
Surplus/(Deficit) for the year	(6,891)		(5,186)	
		(6,891)		-
<b>Schools Refurbishment</b>				
Balance B/fwd	-		9,000	
Surplus/(Deficit) for the year	-		(9,000)	
		-		-
<b>Helping Hands Turkey</b>				
Balance B/fwd	(27,813)		-	
Surplus/(Deficit) for the year	27,813		(27,813)	
		-		(27,813)
<b>Lebanon Orphanages</b>				
Balance B/fwd	-		(8,241)	
Surplus/(Deficit) for the year	-		8,241	
		-		-
<b>Mirpur Economic Empowerment</b>				
Balance B/fwd	-		(1,514)	
Surplus/(Deficit) for the year	-		1,514	
		-		-
<b>Hope for Humanity School</b>				
Balance B/fwd	-		-	
Surplus/(Deficit) for the year	12,630		-	
		12,630		-
<b>Morocco Earthquake</b>				
Balance B/fwd	-		-	
Surplus/(Deficit) for the year	2,349		-	
		2,349		-
<b>Palestine Emergency</b>				
Balance B fvd	-		-	
Surplus/(Deficit) for the year	127,120		-	
		127,120		-
<b>Total funds at 31 December</b>		<b>139,886</b>		<b>(5,786)</b>

**UMMAH CARE FOUNDATION**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**1. Accounting policies**

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK Accounting Standards and the Charities Act 1993. The principal accounting policies adopted in the preparation of the financial statements are set out below.

**Incoming resources**

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**Resources expended**

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

Land and buildings - Not Depreciated

Plant and Machinery - 15% per annum of cost

Fixtures and Fittings - 25 % per annum of cost

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund as set out in the notes to the financial statements.

**2. Incoming resources**

	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>Voluntary Income</b>				
General donations	139,787	-	139,788	130,612
Refugee Appeal	-	-	-	118,012
Cheap Bread - Mirpur	-	680	680	-
Water Appeal	-	26,560	26,560	27,943
Qurbani	-	10,405	10,405	-
Helping Hands Turkey	-	9,735	9,735	1,321
Ramadan Meals	-	42,647	42,647	36,259
Lebanese Orphanages	-	-	-	3,539
Morocco Earthquake	-	13,168	13,168	-
Pakistan Incubators	-	-	-	4,927
Pakistan Floods	-	-	-	11,648
Pakistan Empowerment	-	450	450	1,830
Palestine Emergency	-	632,010	632,010	-
Turkey Earthquake	-	174,066	174,066	-
<b>Public Donations</b>	<b>139,787</b>	<b>909,721</b>	<b>1,049,508</b>	<b>336,092</b>
Trustee Donations	3,975	2,025	6,000	6,393
Al Madina Relief	-	11,226	11,226	-
Birmingham Central Mosque	-	12,443	12,443	-
Children of Pakistan Emp.	-	28,975	28,975	32,900

Hope for Humanity	-	38,046	38,046	10,000
Hope Foundation	-	13,680	13,680	29,920
ISRA UK	-	17,500	17,500	-
Nazir Awan Foundation	-	2,500	2,500	-
SUHBA	-	1,000	1,000	-
We Help Foundation	-	20,000	20,000	-
World of Peace	-	46,726	46,726	-
As Siraat	-	-	-	6,000
<b>Total Incoming Resources</b>	<b>143,762</b>	<b>1,103,842</b>	<b>1,247,604</b>	<b>421,304</b>

### 3. Charitable expenditure

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £
UCF Schooling Mirpur	36,335	-	37,835	-
Mirpur Hospital Lift	670	-	6,206	-
Mirpur Hospital Meals	19,057	-	29,889	-
Mirpur Hospital Incubators	-	-	-	11,544
Mirpur Economic Empower	641	840	837	4,139
Mirpur Family Food Packs	17,997	-	14,946	-
Mirpur - Cheap Bread	-	3,877	-	-
Azad Kashmir Medical	1,327	-	3,916	-
Pakistan Free Pharmacies	2,665	-	-	-
COPE Village	-	16,000	-	-
Rawalpindi Feeds	9,703	-	10,020	-
Al Mustafa School	-	-	1,645	-
Pakistan Child Safeguarding	3,876	-	1,220	-
Cradle Welfare Pakistan	-	410	-	-
Qurbani meat distribution	-	10,410	-	-
Helping Hands Turkey	-	57,415	-	29,134
Refugees - Lebanon	-	-	-	2,822
Ramadan Meals	-	47,647	-	58,752
Water – Pakistan	-	42,166	-	32,482
Jaral Kot Expenses	113	-	-	-
Fundraising and Insurance	1,127	-	1,309	-
Zakaat Payments	-	-	11,321	126,922
Refurbishing Schools	-	-	-	13,068
Pakistan Floods	-	-	-	46,144
Turkey Earthquake	-	219,924	-	-
Morocco Earthquake	-	29,010	-	-
Palestine Emergency	-	580,516	-	-
Lebanese Orphanages	-	-	-	17,284
<b>Totals</b>	<b>93,511</b>	<b>1,008,215</b>	<b>119,144</b>	<b>342,291</b>

### 4. Governance Costs

	Unrestricted Funds 2023 £	Unrestricted Funds 2022 £
Accountants Fees	150	150
DBS Checks	56	-
<b>Total</b>	<b>206</b>	<b>150</b>

### 5. Creditors due within one year

	2023 £	2022 £
Other creditors	25,000	14,000
<b>Total</b>	<b>25,000</b>	<b>14,000</b>