

REGISTERED CHARITY NUMBER: 1165018

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023
FOR
TAYSIR RELIEF FOUNDATION**

**Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
Ilford
Essex
IG2 6HY**

TAYSIR RELIEF FOUNDATION

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TAYSIR RELIEF FOUNDATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Being an international charity, Taysir Relief Foundation (TRF) is dedicated to help relieve and prevent poverty in England, Wales, Somalia and Kenya. The objectives will be achieved by providing basic needs (food, water and shelter), education (providing educational centres, educational materials and help educational providers such as teachers), healthcare (help in medical needs) and emergency relief (respond to disasters). TRF is currently registered in England, Wales and Somalia.

Due to donation capacity collected and the project requested by the beneficiaries during the year 2022/23, TRF focused on assisting communities (minorities) within Somalia. We are extremely grateful to our donors for continuing to support those in need despite the difficult economic time we are in. Their inspirational generosity allowed us to provide basic needs during the month of Ramadhan, assist patients who needed medical attention, provide water during drought season, help orphans in their basic needs and continue to build the community centre in Kismayo.

During the month of Ramadhan TRF managed to feed those in need in southern Somalia. This year particularly TRF focused on feeding orphans, widows, helpless elderly and patients suffering from different conditions. The food packages were distributed to 200 families; each family consisted of 4 people. Each package contained 25kg rice, 25kg wheat flour, 12.5kg sugar, 5 litres cooking oil and 2kg dates 10kg paster. The packages were given at the beginning of the Month to cover the whole month of Ramadan. At the end of Ramadhan rice was distributed to helpless families from the fitrana/zakatu fitri received from the donors.

The construction work that began the year 2021/22 for the Kismayo community learning centre was carried out. We have managed to complete the ground floor as well as the second floor is on the way. We expanded our work in southern Somalia beyond what anyone could have imagined by supplying water to several villages and islands which were affected by the drought. Through the generosity of our donors, the commitment and the hard work of our teams and volunteers on the ground, we have been able to accomplish many successes

Objectives:

TRF is committed to contribute in the efforts of alleviating and preventing poverty and ending the suffering of the minority communities in Somalia. In this respect, TRF seeks to promote sustainable social and economic development exploiting the collaboration of local communities while responding to emergency situations as a relief agency regardless of the impacted community's race, religion or demographics in Somalia.

Field intended activities abroad

TRF is planning to assist the communities by providing food Aid, clean Water and sanitation, shelter, health, education, livelihood support and empowerment of vulnerable people while carrying out long term orphanages. Apart from the feeding programme during the month of Ramadhan TRF is working on a long term water solution rather than short term assistance of providing water via water tanks. Our upcoming project is the continuation of building work of the Rawdha community centre in Kimaiyo. The second floor is on the way after completing the first floor.. The project will provide the community with a learning centre (secondary school), shops to help fund the activities in the centre and a praying hall.

TAYSIR RELIEF FOUNDATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023

OBJECTIVES AND ACTIVITIES

Public benefit

When planning activities for the year, the trustees have complied with their duties under section 17(5) of the 2011 charities Act to have due regard to guidance published by charity commission's on public benefit. This was achieved by helping those in need according to the objective.

Trustees are satisfied that the charity meets the Charity Commission's guidelines both in general and in particular by assisting those in need of basic needs during the month of Ramadhan, help those needing medical attention and build the learning centre to provide education for all. This was achieved by the funds raised from fundraising in England and other parts of the world.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The charity has made all the effort necessary to ensure that all income resources are utilised in a best possible way to achieve the objective of the charity

One of the main achievements of the charity during the fiscal year ending 5th April 2023 was raising funds to feed the needy during the month of Ramadhan 2022 and 2023. 200 families of 4 people each including orphans, widows and helpless elderly and patients suffering from different conditions were provided with iftar packages. The charity managed to carry out the construction work of the community learning centre in Kismayo. A patient was assisted in this medical need. from diagnosis to treatment including provision of continuous monthly maintenance medicine.

FINANCIAL REVIEW

Reserves policy

Our financial policy states that unrestricted funds are available for the objects of the charity while restricted funds are available only for the purposes designated by the donors. During this fiscal year (2022/2023) we had both restricted and unrestricted funds in the accounts. Our overheads are minimal and the trustees are confident they will receive sufficient donations to cover these expenses.

Going concern

The trustees have reviewed the financial impact on the ability of the Charity to continue to operate and were pleased with the financial result for the year ending 5th April 2023. We confirm that the organisation would be operating as a going concern for the next twelve months.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Taysir Relief Foundation is a Charitable Incorporated Organisation governed by constitution and managed by a Board of Trustees comprised of 6 trustees.

1. Mohamed Mahmoud
2. Mohamoud Mohamed
3. Yassin Moalim Mohamed
4. Mohamed Moalim Mohamed
5. Twaha Abubakar
6. Salim Shakuwe Mohamed

The above-mentioned trustees served throughout the financial year between 06/04/2022 and 05/04/2023. All trustees gave their time freely and none received any form of remuneration.

TAYSIR RELIEF FOUNDATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

In the process of completing a skills assessment of current trustees, once completed the intention is to recruit more trustees based on development and skills needs of the board.

Organisational structure

The charity trustees are responsible for the general control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefits.

Risk management

Trustees are very aware of the risks involved in working abroad and take measures to ensure project delivery arrives on time, as described in the project proposals and to the correct end beneficiaries. Reviews are made of the risks operating abroad. Feedback reports inclusive of written, video and photo documentation are required for every project undertaken.

We closely monitor conditions within the beneficiary country (Somalia) TRF only delivering funding through a registered remittance organisation (DahabShiil) with receipts. Internally risks are controlled with procedures put in place to control all transactions, handling of cash and cheques and data protection and compliance with Health and Safety requirements.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165018

Principal address

17 Ketch Street
Barking
Essex
IG11 7RY

Trustees

Mohamed Mahmoud
Mohamoud Mohamed
Yassin Moalim Mohamed
Mohamed Moalim Mohamed
Twaha Abubakar
Salim Shakuwe

Independent Examiner

Anwer Patel, BA(Hons), FCA, BFP
Prestons & Jacksons Partnership LLP
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TAYSIR RELIEF FOUNDATION
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023

Approved by order of the board of trustees on5th DEC, 2023..... and signed on its behalf by:

MOHAMED MAHMOUD

..........

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF TAYSIR RELIEF FOUNDATION

Independent examiner's report to the trustees of Taysir Relief Foundation

I report to the charity trustees on my examination of the accounts of Taysir Relief Foundation (the Trust) for the year ended 5 April 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

A. PATEL

Anwer Patel, BA(Hons), FCA, BFP

Prestons & Jacksons Partnership LLP
364 - 368 Cranbrook Road
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Essex
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Date: 5th DEC 2023

TAYSIR RELIEF FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2023

	Notes	Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	<u>2,209</u>	<u>24,474</u>	<u>26,683</u>	<u>35,852</u>
EXPENDITURE ON					
Raising funds		-	-	-	480
Charitable activities	3				
Charitable Activities		330	32,017	32,347	33,352
Support Activities		<u>1,691</u>	<u>-</u>	<u>1,691</u>	<u>1,553</u>
Total		<u>2,021</u>	<u>32,017</u>	<u>34,038</u>	<u>35,385</u>
NET INCOME/(EXPENDITURE)		188	(7,543)	(7,355)	467
Transfers between funds	10	<u>(6,941)</u>	<u>6,941</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(6,753)</u>	<u>(602)</u>	<u>(7,355)</u>	<u>467</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		86	2,298	2,384	1,917
TOTAL FUNDS CARRIED FORWARD		<u><u>(6,667)</u></u>	<u><u>1,696</u></u>	<u><u>(4,971)</u></u>	<u><u>2,384</u></u>

The notes form part of these financial statements

TAYSIR RELIEF FOUNDATION

BALANCE SHEET 5 APRIL 2023

	Notes	5.4.23 £	5.4.22 £
CURRENT ASSETS			
Cash at bank and in hand		5,904	3,259
CREDITORS			
Amounts falling due within one year	8	(10,875)	(875)
NET CURRENT ASSETS/(LIABILITIES)		<u>(4,971)</u>	<u>2,384</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(4,971)</u>	<u>2,384</u>
NET ASSETS		<u>(4,971)</u>	<u>2,384</u>
FUNDS	10		
Unrestricted funds		(6,667)	86
Restricted funds		<u>1,696</u>	<u>2,298</u>
TOTAL FUNDS		<u>(4,971)</u>	<u>2,384</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5th DEC 2023 and were signed on its behalf by:

MOHAMED MAHMOUD


.....
Trustee

The notes form part of these financial statements

TAYSIR RELIEF FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

1. ACCOUNTING POLICIES

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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Going Concern

At Balance Sheet date, the unrestricted funds were in deficit at £6,667. This deficit was financed by Karze Hassana (Interest Free Loans) received from the community. Since the balance sheet date, donations pledged were received which has turned the Foundation into a favorable position.

For the above reasons, the trustees confirmed that the Foundation would be in operation for the next twelve months. As a result of this, the accounts have been prepared on a going concern basis.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

TAYSIR RELIEF FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2023

2. DONATIONS AND LEGACIES

	5.4.23	5.4.22
	£	£
Donations	<u>26,683</u>	<u>35,852</u>

3. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 4)	Support costs	Totals
	£	£	£
Charitable Activities	32,347	-	32,347
Support Activities	-	1,691	1,691
	<u>32,347</u>	<u>1,691</u>	<u>34,038</u>

4. GRANTS PAYABLE

	5.4.23	5.4.22
	£	£
Charitable Activities	<u>32,347</u>	<u>33,352</u>

The total grants paid to individuals during the year was as follows:

	5.4.23	5.4.22
	£	£
Food Projects	7,939	17,743
Zakat to widows/orphans	775	800
School Projects	-	9,997
Water Projects	330	1,712
Masjid	23,153	1,600
Medical help to poor	150	1,500
	<u>32,347</u>	<u>33,352</u>

TAYSIR RELIEF FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2023

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 5.4.22

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,831	32,021	35,852
EXPENDITURE ON			
Raising funds	480	-	480
Charitable activities			
Charitable Activities	1,712	31,640	33,352
Support Activities	1,553	-	1,553
Total	3,745	31,640	35,385
NET INCOME	86	381	467
RECONCILIATION OF FUNDS			
Total funds brought forward	-	1,917	1,917
TOTAL FUNDS CARRIED FORWARD	86	2,298	2,384

TAYSIR RELIEF FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2023

7. KEY MANAGEMENT PERSONNEL

Key Management Personnel comprises of Board of Trustees.

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23 £	5.4.22 £
Other creditors	<u>10,875</u>	<u>875</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	5.4.23 Total funds £	5.4.22 Total funds £
Current assets	-	5,904	5,904	3,259
Current liabilities	<u>(6,667)</u>	<u>(4,208)</u>	<u>(10,875)</u>	<u>(875)</u>
	<u>(6,667)</u>	<u>1,696</u>	<u>(4,971)</u>	<u>2,384</u>

10. MOVEMENT IN FUNDS

	At 6/4/22 £	Net movement in funds £	Transfers between funds £	At 5/4/23 £
Unrestricted funds				
General fund	86	188	(6,941)	(6,667)
Restricted funds				
Restricted fund	2,298	(7,543)	6,941	1,696
TOTAL FUNDS	<u>2,384</u>	<u>(7,355)</u>	<u>-</u>	<u>(4,971)</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,209	(2,021)	188
Restricted funds			
Restricted fund	24,474	(32,017)	(7,543)
TOTAL FUNDS	<u>26,683</u>	<u>(34,038)</u>	<u>(7,355)</u>

TAYSIR RELIEF FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2023

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6/4/21 £	Net movement in funds £	At 5/4/22 £
Unrestricted funds			
General fund	-	86	86
Restricted funds			
Restricted fund	1,917	381	2,298
TOTAL FUNDS	<u>1,917</u>	<u>467</u>	<u>2,384</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,831	(3,745)	86
Restricted funds			
Restricted fund	32,021	(31,640)	381
TOTAL FUNDS	<u>35,852</u>	<u>(35,385)</u>	<u>467</u>

The restricted funds at 5th April 2022:

Funds	Bal at 6/4/22 £	Income £	Expenditure £	Transfer from unrestricted funds £	Bal at 5/4/23 £
Ramadhan Projects	1,194	6,095	(7,939)	650	-
Zakaat	700	1,585	(775)	-	1,510
School Projects	(49)	-	-	49	-
Medical Projects	336	-	(150)	-	186
Masjid Projects	117	16,794	(23,153)	6,242	-
Other small projects	-	-	-	-	-
Total	<u>2,298</u>	<u>24,474</u>	<u>(32,017)</u>	<u>6,941</u>	<u>1,696</u>

Restricted fund carried forward are for the various projects related above.

TAYSIR RELIEF FOUNDATION

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2023

11. RELATED PARTY DISCLOSURES

The trustees donated £3,860 (2022: £3,670) during the year.

TAYSIR RELIEF FOUNDATION

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023**

	5.4.23 £	5.4.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	<u>26,683</u>	<u>35,852</u>
Total incoming resources	26,683	35,852
EXPENDITURE		
Raising donations and legacies		
Fundraising Costs	-	480
Charitable activities		
Grants to individuals	<u>32,347</u>	<u>33,352</u>
Support costs		
Management		
Telephone	<u>816</u>	<u>678</u>
Governance costs		
Accountancy and legal fees	<u>875</u>	<u>875</u>
Total resources expended	34,038	35,385
Net (expenditure)/income	<u>(7,355)</u>	<u>467</u>

This page does not form part of the statutory financial statements