

# THE GOOD DEEDS FOUNDATION (IN MEMORY OF MAHER FARID IRSHEID)

England & Wales · Charity number 1165908

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2016-03-07

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

## Contact

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**Address** C/o Carter Lemon Camerons Llp  
3rd Floor  
20 King Street  
London  
EC2V 8EG

**Phone** 020 7406 1000

**Email** [JW@edlcap.com](mailto:JW@edlcap.com)

## Activities

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**Objects:** THE OBJECT OF THE CIO IS TO ADVANCE SUCH CHARITABLE PURPOSES (ACCORDING TO THE LAW OF ENGLAND AND WALES) AS THE TRUSTEES SEE FIT FROM TIME TO TIME, IN PARTICULAR, BUT NOT LIMITED TO, THE PUBLIC BENEFIT OF THE PEOPLES ON THE EAST AND WEST BANK OF THE RIVER JORDAN INCLUDING THE PALESTINIAN TERRITORIES, JORDAN AND ISRAEL.

**Activities:** The object of the charity is to advance such charitable purposes (according to the law of England and Wales) as the trustees see fit from time to time, in particular, but not limited to, the public benefit of the peoples on the east and west bank of the River Jordan including the Palestinian territories, Jordan and Israel.

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Israel
- Jordan
- Occupied Palestinian Territories

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£995,720	£962,358	£501,592	0
2023-12-31	£992,700	£838,809	£468,230	2
2022-12-31	£973,836	£698,830	£314,339	1
2021-12-31	£938,121	£899,842	£39,333	0
2020-12-31	£847,749	£981,644	£1,054	0

## Trustees

Name	Role	Appointed
Aamir Ahmed Mir		2026-01-22
EDOUARD DE LANGLADE		2016-03-07
JANNIK WENGER		2016-03-07

**THE GOOD DEEDS FOUNDATION (IN MEMORY OF MAHER FARID IRSHEID)**

England & Wales - Charity number 1165908

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# Accounts

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**Charity number: 1165908**

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Unaudited**

**Trustees' report and financial statements**

**For the year ended 31 December 2024**

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

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**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Reference and administrative details of the Charity, its Trustees and advisers  
For the year ended 31 December 2024**

**Trustees** Edourd De Langlade, Trustee  
Farideh Irshaid, Trustee  
Jannik Wenger, Trustee

**Charity registered number** 1165908

**Principal office** Carter Lemon Camerons LLP  
3rd Floor  
20 King Street  
London  
EC2V 8EG

**Accountants** Kreston Reeves LLP  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

**Solicitors** Carter Lemon Camerons LLP  
3rd Floor  
20 King Street  
London  
EC2V 8EG

**Independent Examiner** Samantha Rouse FCCA DChA  
Kreston Reeves  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Trustees' report For the year ended 31 December 2024**

The Trustees present their annual report together with the financial statements of the Charity for the 1 January 2024 to 31 December 2024.

#### **Objectives and activities**

##### **a. Policies and objectives**

Our objectives and policies have been the same. This year luckily we bounced back from 2023 spending reduction in our charity work and we managed to continue all projects with a little bit more money for the known areas which are;

- 1) Feeding and gifting the poor for Ramadan and Eid,
- 2) Maintenance of Scholarships (although less in scale),
- 3) Maintenance of Environmental projects,
- 4) Educational and Cultural programmes on all premises in person and;
- 5) Donations to other local charities

The aim of the charity is to prolong the legacy of Maher Farid Irsheid, who was a philanthropist during his life. His daughter and her husband set up the charity to continue his legacy, so that his good deeds always remain on earth and his memory is alive forever. Maher Farid Irsheid, resided in Jordan and most of his charity work was in Jordan and the Middle East. He was interested in education, environment, feeding the poor and empowering microfinance.

The aim of the charity is measured by ongoing charity work in the name of Maher Farid Irsheid, with the good deeds encompassing the objectives. This charity is officially a Sadaqah Jariyah (ongoing charity) is a way to benefit a deceased person in Islam, as their good deeds end except for three things: ongoing charity, beneficial knowledge, or a righteous child who prays for them. Performing acts of charity on behalf of a loved one can help them in the hereafter.

##### Types of ongoing charity

- Planting trees or plants: The reward continues as long as the plants provide shade or fruit.
- Spreading beneficial knowledge: This includes writing books or sharing knowledge that others continue to benefit from.
- Building or maintaining a Masjid: The reward is continuous with every prayer, recitation of the Quran, or community gathering held there.
- Providing clean water: Digging a well is a prime example, as people will be rewarded every time they drink from it.
- Supporting a school or hospital: The reward continues for every person who benefits from the institution.

##### **b. Volunteers**

The charity has volunteers and in the Islamic system, if you volunteer in a good deed, you get part of the good with God, so people are generally happy helping out and volunteering when needs be for charitable causes. Some even consider themselves lucky to even be able help out, in distributing the food to the poor. Sadaqah which is the Islamic concept of charity can be with your money, your time and/or with your effort and all is rewarded equally by God.

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Trustees' report (continued) For the year ended 31 December 2024**

#### **Achievements and performance**

##### **a. Review of activities**

In 2024 we reviewed the decision-making framework amongst the trustees. We were holding monthly calls brainstorming for new ideas for the coming year. We had 12 calls this year and 4 official trustee meetings. We are hopefully in the process of writing a manual for the work we choose to do, why we do it and how we calculate the impact.

All activities of the charity have been smooth and mostly in line with previous years. In the coming year we plan to increase the scholarships we support.

Ramadan, Eid al Fitr and Eid al-Adha donations have increased slightly and we anticipate further increase next year, as the economic situation in Jordan seems to be getting worse.

Support for local communities has also increased and we are currently trying to rent land to plant it and give the produce to the local villages, as a way of supplementing their income.

Cultural donations remain the same, but the nature of the programmes are quite different. We have opted to engage the youth of villages with dynamic cultural competitions where they can win a prize and this seems to have increased the overall enrolment in the cultural programmes.

External donations include those to Tadamon, the crowd funding charity platform in Jordan and our funding of Tadamon, among others has increased the online charity spending in Jordan five fold this year. We also gave a bit to Tkiyyet Um Ali, a food charity for the poor in Jordan, which is doing very good work. We may consider increasing that allocation in the coming year.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves policy**

It is the policy of the Charity to maintain its free reserves at a level to enable it to be administered efficiently, meet its short-term expenditure requirements, and have adequate resources to fund its charitable activities and projects. The Trustees are satisfied that the current level of free reserves are adequate for the foreseen requirements of the charity.

The charity looks to hold at least £350,000 in reserves, and tries to keep income and expenditure at similar levels each year so that reserves are held consistent, if not allowing them to increase slightly to ensure a buffer.

##### **c. Review of performance**

During the year, the Charity received donations of £995,720 (2023: £992,700) and incurred expenditure of £962,358 (2023: £838,809). This created a surplus for the year of £33,362 (2023: £153,891).

As at 31 December 2024, the Charity held unrestricted funds of £501,592 (£468,230).

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Trustees' report (continued) For the year ended 31 December 2024**

#### **d. Principal funding**

This charity is privately funded by the Trustees.

#### **Structure, governance and management**

##### **a. Constitution**

The Good Deeds Foundation (in memory of Maher Farid Irsheid) is a registered charity, number 1165908, and is constituted under a Trust deed.

The principal object of the Charity is to provide assistance to the people of the East and West Bank of the River Jordan including the Palestinian territories, Jordan and Israel.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### **c. Organisational structure and decision-making policies**

The charity is made up of 3 trustees and throughout the year there are 4 meetings, held virtually to discuss matters of the charity and to also sign off the prior year accounts. Most of the programmes the charity follows, are the same that Maher Farid Irsheid used to donate to, which it has continued in his name but through the charity. When there are new variables/ideas, which are true to Maher Farid Irsheid's legacy, the trustees discuss them. There is a programme for inducting and training trustees, however they do not expect to have any new trustees added to the charity.

##### **d. Principal activities**

The principle activities have again not changed at all this year. Our charity is still an educational, cultural and environmental charity that tries to help the poor and underprivileged communities in all 3 areas we work in. We hope next year we will add more programmes and have further reach in all areas of the underprivileged communities we target.

We hope that the soul of Maher Irsheid is smiling upon us in heaven and happy with all the good work we are doing in his name. May he rest in peace Mr Maher Irsheid and may God help us to do more good work in your name this year.

##### **Plans for future periods**

The charity aims to continue with the 5 objectives of the charity and spend the money that they get donated each year to spend.

## **The Good Deeds Foundation (in memory of Maher Farid Irshaid)**

### **Trustees' report (continued) For the year ended 31 December 2024**

#### **Statement of Trustees' responsibilities**

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 provisions 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 order of the members of the board of Trustees and signed on their behalf by:



Farideh Irshaid 28 Oct 2025 13:18:45 GMT (UTC +0)

**Farideh Irshaid**  
(Chair of Trustees)  
Date: 28 October 2025

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Independent examiner's report For the year ended 31 December 2024**

### **Independent examiner's report to the Trustees of The Good Deeds Foundation (in memory of Maher Farid Irsheid) ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable 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 Association of Chartered Certified Accountants, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:   
S Rouse

Dated: 28 October 2025  
FCCA DChA

**Kreston Reeves LLP**  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Independent examiner's report (continued)  
For the year ended 31 December 2024**

London, E1 6RA

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)****Statement of financial activities  
For the year ended 31 December 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Charitable activities	3	995,720	995,720	992,700
<b>Total income</b>		995,720	995,720	992,700
<b>Expenditure on:</b>				
Charitable activities	4	962,358	962,358	838,809
<b>Total expenditure</b>		962,358	962,358	838,809
<b>Net movement in funds</b>		33,362	33,362	153,891
<b>Reconciliation of funds:</b>				
Total funds brought forward		468,230	468,230	314,339
Net movement in funds		33,362	33,362	153,891
<b>Total funds carried forward</b>		501,592	501,592	468,230

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 18 form part of these financial statements.

**The Good Deeds Foundation (in memory of Maher Farid Irshaid)****Balance sheet  
As at 31 December 2024**

	Note	2024 £	2024 £	2023 £	2023 £
<b>Current assets</b>					
Cash at bank and in hand		756,473		646,522	
		<u>756,473</u>		<u>646,522</u>	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	7	(254,881)		(178,292)	
<b>Net current assets</b>			<b>501,592</b>		468,230
<b>Total net assets</b>			<b>501,592</b>		<b>468,230</b>
<b>Charity funds</b>					
Restricted funds	8	-		-	
Unrestricted funds	8	501,592		468,230	
<b>Total funds</b>			<b>501,592</b>		<b>468,230</b>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Farideh Irshaid 28 Oct 2025 13:18:45 GMT (UTC +0)

**Farideh Irshaid**  
(Chair of Trustees)  
Date: 28 October 2025

The notes on pages 11 to 18 form part of these financial statements.

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)****Statement of cash flows  
For the year ended 31 December 2024**

	<b>2024</b>	2023
	<b>£</b>	£
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>109,951</b>	(65,057)
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
<b>Change in cash and cash equivalents in the year</b>	<b>109,951</b>	<b>(65,057)</b>
Cash and cash equivalents at the beginning of the year	<b>646,522</b>	711,579
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the year</b>	<b>756,473</b>	646,522
	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 11 to 18 form part of these financial statements

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Notes to the financial statements For the year ended 31 December 2024**

#### **1. General information**

The Good Deeds Foundation (in memory of Maher Farid Irsheid) (the charity) is a Charitable Incorporated Organisation (CIO) and domiciled in the United Kingdom. The address of the principal office is Carter Lemon Camerons LLP, 3rd Floor, 20 King Street, London, EC2V 8EG. The principal activities of the charity are primarily an educational, cultural and environmental charity focusing on helping large amounts of underprivileged people in Jordan, Palestinian territories and Israel.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2018 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Good Deeds Foundation (in memory of Maher Farid Irsheid) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the Charity's functional currency, and rounded to the nearest pound.

##### **2.2 Going concern**

The Trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the Charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the Charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **2.3 Income**

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

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Notes to the financial statements For the year ended 31 December 2024**

#### **2. Accounting policies (continued)**

##### **2.3 Income (continued)**

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

##### **2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

##### **2.5 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

##### **2.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## The Good Deeds Foundation (in memory of Maher Farid Irsheid)

### Notes to the financial statements For the year ended 31 December 2024

#### 2. Accounting policies (continued)

##### 2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

##### 2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

#### 3. Income from charitable activities

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	Total funds 2023 £
Donations	995,720	<b>995,720</b>	992,700
Total 2023	992,700	992,700	

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Notes to the financial statements  
For the year ended 31 December 2024**

**4. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2024 £</b>	<b>Grant funding of activities 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Direct costs	937,987	-	-	<b>937,987</b>	802,764
Scholarship	-	10,389	-	<b>10,389</b>	28,620
Governance costs	-	-	13,982	<b>13,982</b>	7,425
	<u>937,987</u>	<u>10,389</u>	<u>13,982</u>	<b><u>962,358</u></b>	<u>838,809</u>
Total 2023	<u>802,764</u>	<u>28,620</u>	<u>7,425</u>	<b><u>838,809</u></b>	

**Analysis of direct costs**

	<b>Activities 2024 £</b>	<b>Total funds 2024 £</b>	<b>Total funds 2023 £</b>
Staff costs	6,173	<b>6,173</b>	6,868
Foreign exchange gain/loss	(8,495)	<b>(8,495)</b>	37,504
Support for local communities	88,887	<b>88,887</b>	27,603
Medical support for local communities	-	-	102,149
Rent for charity offices	57,394	<b>57,394</b>	56,549
Ramadan, Eid al Fitr and Eid al-Adha donations	137,927	<b>137,927</b>	106,412
Cultural donations	377,549	<b>377,549</b>	228,874
Jordanian Ministry of Awqaf (charitable trust donations) and Religious Affairs	278,552	<b>278,552</b>	236,805
	<u>937,987</u>	<b><u>937,987</u></b>	<u>802,764</u>
Total 2023	<u>802,764</u>	<b><u>802,764</u></b>	

## The Good Deeds Foundation (in memory of Maher Farid Irsheid)

### Notes to the financial statements For the year ended 31 December 2024

#### 4. Analysis of expenditure by activities (continued)

##### Analysis of support costs

	Activity 6 2024 £	Total funds 2024 £	Total funds 2023 £
Legal and professional fees	4,993	4,993	1,212
Accountancy fees	8,989	8,989	6,213
	<u>13,982</u>	<u>13,982</u>	<u>7,425</u>
Total 2023	<u>7,425</u>	<u>7,425</u>	

#### 5. Independent examiner's remuneration

	2024 £	2023 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	4,200	3,300
Fees payable to the Charity's independent examiner in respect of: All other services not included above	<u>4,200</u>	<u>3,300</u>

#### 6. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 December 2024, expenses totalling £274,309 were reimbursed or paid directly to a Trustee (2023: £379,652).

#### 7. Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	246,001	171,692
Accruals and deferred income	8,880	6,600
	<u>254,881</u>	<u>178,292</u>

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Notes to the financial statements  
For the year ended 31 December 2024**

**8. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2024 £	Income £	Expenditure £	Balance at 31 December 2024 £
<b>Unrestricted funds</b>				
General Funds	468,230	995,720	(962,358)	501,592
	<u>468,230</u>	<u>995,720</u>	<u>(962,358)</u>	<u>501,592</u>

**Statement of funds - prior year**

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General Funds	314,339	992,700	(838,809)	468,230
	<u>314,339</u>	<u>992,700</u>	<u>(838,809)</u>	<u>468,230</u>

**9. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	Unrestricted funds 2024 £	Total funds 2024 £
Current assets	756,473	756,473
Creditors due within one year	(254,881)	(254,881)
<b>Total</b>	<u>501,592</u>	<u>501,592</u>

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Notes to the financial statements  
For the year ended 31 December 2024**

**9. Analysis of net assets between funds (continued)**

**Analysis of net assets between funds - prior period**

	Unrestricted funds 2023 £	Total funds 2023 £
Current assets	646,522	646,522
Creditors due within one year	(178,292)	(178,292)
<b>Total</b>	<u>468,230</u>	<u>468,230</u>

**10. Reconciliation of net movement in funds to net cash flow from operating activities**

	2024 £	2023 £
Net income for the period (as per Statement of Financial Activities)	<u>33,362</u>	153,891
<b>Adjustments for:</b>		
Decrease in debtors	-	800
Increase/(decrease) in creditors	<u>76,589</u>	(233,033)
<b>Net cash provided by/(used in) operating activities</b>	<u>109,951</u>	<u>(78,342)</u>

**11. Analysis of cash and cash equivalents**

	2024 £	2023 £
Cash in hand	<u>756,473</u>	646,522
<b>Total cash and cash equivalents</b>	<u>756,473</u>	<u>646,522</u>

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)****Notes to the financial statements  
For the year ended 31 December 2024****12. Analysis of changes in net debt**

	<b>At 1 January 2024</b>	<b>Cash flows</b>	<b>At 31 December 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Cash at bank and in hand	<b>646,522</b>	<b>109,951</b>	<b>756,473</b>
Debt due within 1 year	<b>(171,692)</b>	<b>(74,309)</b>	<b>(246,001)</b>
	<b>474,830</b>	<b>35,642</b>	<b>510,472</b>

**13. Related party transactions**

During the year, the Charity received cumulative donations of £995,720 from its Trustees.

During the year, the Charity received a loan from F Irshaid, a Trustee. The charity made repayments of £200,000 (2023: £600,000) and incurred expenses owed of £274,309 (2023: £379,652). The balance outstanding at year end was £246,000 (2023: £171,691). The loan is repayable on demand and does not carry interest.

There were no other related party transactions in the current or prior year.

**THE GOOD DEEDS FOUNDATION (IN MEMORY OF MAHER FARID IRSHEID)**

England & Wales - Charity number 1165908

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# Accounts

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**Charity number: 1165908**

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Unaudited**

**Trustees' report and financial statements**

**For the year ended 31 December 2023**

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

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**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Reference and administrative details of the Charity, its Trustees and advisers  
For the year ended 31 December 2023**

**Trustees** Edourd De Langlade, Trustee  
Farideh Irshaid, Trustee  
Jannik Wenger, Trustee

**Charity registered number** 1165908

**Principal office** Carter Lemon Camerons LLP  
3rd Floor  
20 King Street  
London  
EC2V 8EG

**Accountants** Kreston Reeves LLP  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

**Solicitors** Carter Lemon Camerons LLP  
3rd Floor  
20 King Street  
London  
EC2V 8EG

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Trustees' report**

#### **For the year ended 31 December 2023**

The Trustees present their annual report together with the financial statements of the The Good Deeds Foundation (in memory of Maher Farid Irsheid) for the 1 January 2023 to 31 December 2023.

### **Objectives and activities**

#### **a. Policies and objectives**

Our objectives and policies have been the same. We have had a slight increase in spending in certain areas and decrease in spending in other areas.

The main areas we worked on were:

- 1) Feeding and gifting the poor for Ramadan and Eid,
- 2) Maintenance of Scholarships (although less in scale),
- 3) Maintenance of Environmental projects,
- 4) Educational programmes on all premises in person and;
- 5) Donations to other local charities

### **Achievements and performance**

#### **a. Review of activities**

2023 was a natural extension of the work done in 2022. A lot of our students graduated and hence our scholarship expenditure has dropped. We aim to take on new students this year, so that we go back to a higher number of scholarships in 2024. All activities during Ramadan and Eid al Adha are now consistent and much more easily managed than the founding years, where we have narrowed down the areas of donations to the north of the capital this year, as with last year and the poor communities that we give to now expect us during this time.

The environmental projects now cost less as it is the maintenance of forests and not planting of forests. We hope to be able to increase forest areas and add indigenous plants to those forested areas in our attempt to create small sustainable ecosystems that are beneficial for human and wildlife alike.

Our Cultural Educational programme have attracted 200 more students than last year, so the total beneficiaries of these programmes for children and adults, was around 3200 students. Areas include; culture, organic farming, help in school curriculum (in arts, language and science) as well as some religious educational programmes. We hope we can attract more people to these programmes the following year. We plan on offering pre-wedding counselling sessions for couples to make the transition into married life easier, as the cultural changes in this part of the world are placing a heavy burden on traditional values.

Overall looking forward to 2024 we hope to be able to enrol more people into our cultural programme, increase our Ramadan and Eid work of feeding the poor and perhaps diversify into a few more agricultural and environmental projects. We are currently studying the feasibility of all the above.

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Trustees' report (continued) For the year ended 31 December 2023**

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Reserves policy**

It is the policy of the Charity to maintain its free reserves at a level to enable it to be administered efficiently, meet its short-term expenditure requirements, and have adequate resources to fund its charitable activities and projects. The Trustees are satisfied that the current level of free reserves are adequate for the foreseen requirements of the charity.

##### **c. Principal funding**

This charity is privately funded by the trustees.

#### **Structure, governance and management**

##### **a. Constitution**

The Good Deeds Foundation (in memory of Maher Farid Irsheid) is a registered charity, number 1165908, and is constituted under a Trust deed.

The principal object of the Charity is to provide assistance to the people of the East and West Bank of the River Jordan including the Palestinian territories, Jordan and Israel.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### **c. Principal activities**

The principle activities have again not changed at all this year. Our charity is still an educational, cultural and environmental charity that tries to help the poor and underprivileged communities in all 3 areas we work in. We hope next year we will add more programmes and have further reach in all areas further more penetrative reach in all the areas of the underprivileged communities we target.

We hope that the soul of Maher Irsheid is smiling upon us in heaven and happy with all the good work we are doing in his name. May he rest in peace Mr Maher Irsheid and may God help us to do more good work in your name this year.

## The Good Deeds Foundation (in memory of Maher Farid Irshaid)

### Trustees' report (continued) For the year ended 31 December 2023

#### Statement of Trustees' responsibilities

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 provisions 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 order of the members of the board of Trustees on  
and signed on their behalf by:

08 March 2024



**Farideh Irshaid**  
(Chair of Trustees)

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Independent examiner's report For the year ended 31 December 2023**

### **Independent examiner's report to the Trustees of The Good Deeds Foundation (in memory of Maher Farid Irsheid) ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable 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 Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Independent examiner's report (continued)  
For the year ended 31 December 2023**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: *S Rouse*  
Sam Rouse 12 Mar 2024 14:31:11 GMT (UTC +0)

Dated: 12 March 2024

S Rouse

FCCA DcHA

**Kreston Reeves LLP**  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)****Statement of financial activities  
For the year ended 31 December 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>				
Charitable activities	3	992,700	992,700	967,875
Investments	4	-	-	5,961
<b>Total income</b>		<b>992,700</b>	<b>992,700</b>	973,836
<b>Expenditure on:</b>				
Charitable activities	6	838,809	838,809	698,830
<b>Total expenditure</b>		<b>838,809</b>	<b>838,809</b>	698,830
<b>Net movement in funds</b>		<b>153,891</b>	<b>153,891</b>	275,006
<b>Reconciliation of funds:</b>				
Total funds brought forward		314,339	314,339	39,333
Net movement in funds		153,891	153,891	275,006
<b>Total funds carried forward</b>		<b>468,230</b>	<b>468,230</b>	314,339

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 17 form part of these financial statements.

## The Good Deeds Foundation (in memory of Maher Farid Irsheid)

### Balance sheet As at 31 December 2023

	Note	£	2023 £	£	2022 £
<b>Current assets</b>					
Debtors	10	-		800	
Cash at bank and in hand		<b>646,522</b>		711,579	
			<b>646,522</b>	712,379	
Creditors: amounts falling due within one year	11	<b>(178,292)</b>		(398,040)	
<b>Net current assets</b>			<b>468,230</b>		314,339
<b>Total net assets</b>			<b>468,230</b>		314,339
<b>Charity funds</b>					
Restricted funds	12	-		-	
Unrestricted funds	12	<b>468,230</b>		314,339	
<b>Total funds</b>			<b>468,230</b>		314,339

The financial statements were approved and authorised for issue by the Trustees on 08 March 2024 and signed on their behalf by:

**Farideh Irshaid**  
(Chair of Trustees)

The notes on pages 10 to 17 form part of these financial statements.

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)****Statement of cash flows  
For the year ended 31 December 2023**

	<b>2023</b>	2022
	£	£
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>(65,057)</b>	655,478
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	-	5,961
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>5,961</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(65,057)</b>	<b>661,439</b>
Cash and cash equivalents at the beginning of the year	<b>711,579</b>	50,140
<b>Cash and cash equivalents at the end of the year</b>	<b>646,522</b>	711,579

The notes on pages 10 to 17 form part of these financial statements

## The Good Deeds Foundation (in memory of Maher Farid Irsheid)

### Notes to the financial statements For the year ended 31 December 2023

#### 1. General information

The Good Deeds Foundation (in memory of Maher Farid Irsheid) (the charity) is a Charitable Incorporated Organisation (CIO) and domiciled in the United Kingdom. The address of the principal office is CarterLemon Camerons LLP, 3rd Floor, 20 King Street, London EC2V 8EG. The principal activities of the charity are primarily an educational, cultural and environmental charity focusing on helping large amounts of underprivileged people in Jordan, Palestinian territories and Israel.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2018 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Good Deeds Foundation (in memory of Maher Farid Irsheid) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Income

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

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

## The Good Deeds Foundation (in memory of Maher Farid Irsheid)

### Notes to the financial statements For the year ended 31 December 2023

#### 2. Accounting policies (continued)

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

##### 2.4 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

##### 2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

## The Good Deeds Foundation (in memory of Maher Farid Irsheid)

### Notes to the financial statements For the year ended 31 December 2023

#### 2. Accounting policies (continued)

##### 2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

#### 3. Income from charitable activities

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Donations	992,700	<b>992,700</b>	967,875
	<u>992,700</u>	<u>992,700</u>	
Total 2022	967,875	967,875	
	<u>967,875</u>	<u>967,875</u>	

#### 4. Investment income

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	Total funds 2022 £
Investment income - bank interest received	-	-	5,961
	<u>-</u>	<u>-</u>	
Total 2022	5,961	5,961	
	<u>5,961</u>	<u>5,961</u>	

## The Good Deeds Foundation (in memory of Maher Farid Irsheid)

### Notes to the financial statements For the year ended 31 December 2023

#### 5. Analysis of grants and scholarships

	<b>Grants and scholarships 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Scholarships	28,620	<b>28,620</b>	62,290
Total 2022	62,290	62,290	

#### 6. Analysis of expenditure on charitable activities

##### Summary by fund type

	<b>Unrestricted funds 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Direct costs	802,764	<b>802,764</b>	627,431
Governance costs	7,425	<b>7,425</b>	9,109
Scholarships	28,620	<b>28,620</b>	62,290
	838,809	<b>838,809</b>	698,830
Total 2022	698,830	698,830	

#### 7. Analysis of expenditure by activities

	<b>Activities undertaken directly 2023 £</b>	<b>Grant funding of activities 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<b>Total funds 2022 £</b>
Direct costs	802,764	-	-	<b>802,764</b>	627,431
Governance costs	-	-	7,425	<b>7,425</b>	9,109
Scholarships	-	28,620	-	<b>28,620</b>	62,290
	802,764	28,620	7,425	<b>838,809</b>	698,830
Total 2022	627,431	62,290	9,109	698,830	

## The Good Deeds Foundation (in memory of Maher Farid Irsheid)

### Notes to the financial statements For the year ended 31 December 2023

#### 7. Analysis of expenditure by activities (continued)

##### Analysis of direct costs

	<b>Total funds 2023 £</b>	Total funds 2022 £
Staff costs	<b>6,868</b>	4,697
Foreign exchange gain/loss	<b>37,504</b>	(5,945)
Support for local communities	<b>27,603</b>	-
Ramandan, Eid al Fitr and Eid al-Adha donations	<b>106,412</b>	209,209
Medical support for local communities	<b>102,149</b>	-
Rent for charity offices	<b>56,549</b>	89,541
Cultural donations	<b>228,874</b>	265,885
Jordanian Ministry of Awqaf (charitable trust donations) and Religious Affairs	<b>236,805</b>	-
External donations to charities (United Nations Relief and Works Agency)	-	64,044
	<b>802,764</b>	627,431

##### Analysis of support costs

	<b>Total funds 2023 £</b>	Total funds 2022 £
Legal and professional fees	<b>1,212</b>	1,463
Accountancy fees	<b>6,213</b>	7,646
	<b>7,425</b>	9,109

#### 8. Independent examiner's remuneration

	<b>2023 £</b>	2022 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	<b>3,300</b>	3,000
Fees payable to the Charity's independent examiner in respect of: All other services not included above	<b>3,300</b>	3,000

#### 9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

## The Good Deeds Foundation (in memory of Maher Farid Irsheid)

### Notes to the financial statements For the year ended 31 December 2023

#### 9. Trustees' remuneration and expenses (continued)

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £NIL).

#### 10. Debtors

	2023 £	2022 £
<b>Due within one year</b>		
Trade debtors	-	800
	<u>          </u>	<u>          </u>

#### 11. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	171,692	392,040
Accruals and deferred income	6,600	6,000
	<u>178,292</u>	<u>398,040</u>

#### 12. Statement of funds

##### Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
<b>Unrestricted funds</b>				
General Funds	314,339	992,700	(838,809)	468,230
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

##### Statement of funds - prior year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General Funds	39,333	973,836	(698,830)	314,339
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Notes to the financial statements  
For the year ended 31 December 2023**

**13. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 January 2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2023 £</b>
General funds	<b>314,339</b>	<b>992,700</b>	<b>(838,809)</b>	<b>468,230</b>

**Summary of funds - prior year**

	<b>Balance at 1 January 2022 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 December 2022 £</b>
General funds	39,333	973,836	(698,830)	314,339

**14. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>
Current assets	646,522	<b>646,522</b>
Creditors due within one year	(178,292)	<b>(178,292)</b>
<b>Total</b>	<b>468,230</b>	<b>468,230</b>

**Analysis of net assets between funds - prior year**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Current assets	712,379	712,379
Creditors due within one year	(398,040)	(398,040)
<b>Total</b>	<b>314,339</b>	<b>314,339</b>

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)****Notes to the financial statements  
For the year ended 31 December 2023****15. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2023</b>	2022
	£	£
Net income for the year (as per Statement of Financial Activities)	153,89	275,00
<b>Adjustments for:</b>		
Decrease in debtors	<b>800</b>	-
(Decrease)/increase in creditors	<b>(233,033)</b>	222,404
<b>Net cash provided by/(used in) operating activities</b>	<b>(78,342)</b>	497,410

**16. Analysis of cash and cash equivalents**

	<b>2023</b>	2022
	£	£
Cash in hand	<b>646,522</b>	711,579

**17. Analysis of changes in net debt**

	<b>At 1 January 2023</b>	<b>Cash flows</b>	<b>At 31 December 2023</b>
	£	£	£
Cash at bank and in hand	711,579	(65,057)	646,522
Debt due within 1 year	(392,040)	220,348	(171,692)
	<b>319,539</b>	<b>155,291</b>	<b>474,830</b>

**THE GOOD DEEDS FOUNDATION (IN MEMORY OF MAHER FARID IRSHEID)**

England & Wales - Charity number 1165908

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# Accounts

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**Charity number: 1165908**

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Unaudited**

**Trustees' report and financial statements**

**For the year ended 31 December 2022**

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

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**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Reference and administrative details of the Charity, its Trustees and advisers  
For the year ended 31 December 2022**

<b>Trustees</b>	Edourd De Langlade, Trustee Farideh Irshaid, Trustee Jannik Wenger, Trustee
<b>Charity registered number</b>	1165908
<b>Principal office</b>	Carter Lemon Cameron LLP 6th Floor 10 Aldersgate Street London EC1A 4HJ
<b>Accountants</b>	Kreston Reeves LLP Chartered Accountants 2nd Floor 168 Shoreditch High Street London E1 6RA
<b>Solicitors</b>	Carter Lemon Cameron LLP (previously Sookias & Sookias LLP) 6th Floor 10 Aldersgate Street London EC1A 4HJ

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Trustees' report**

#### **For the year ended 31 December 2022**

The Trustees present their annual report together with the financial statements of the The Good Deeds Foundation (in memory of Maher Farid Irsheid) for the 1 January 2022 to 31 December 2022.

### **Objectives and activities**

#### **a. Policies and objectives**

This year, showed a small reduction in our charity work due to health issues with one of our trustees, however we managed to continue all past projects and add one more beneficiary for our charity. The main areas we worked on were;

The main areas we worked on were:

- 1) Feeding and gifting the poor for Ramadan and Eid,
- 2) Maintenance of Scholarships,
- 3) Maintenance of Environmental projects,
- 4) Educational programmes on all premises in person and;
- 5) Donations to other charities and this year we added a new Jordanian crowd funding charity platform called Tadamon.

### **Achievements and performance**

#### **a. Review of activities**

2022 has been the most efficient, automated year for our charity. Food parcels for Ramadan and Eid Udhia were automatically sent to all those who need it in all our locations and delivered efficiently and on time. We have also managed to compile a list of names (including ID numbers and addresses), of all those who have received donations, so that we can check with them if more is needed in the new year or not.

Two students have graduated this year and we are in the process of finding two more scholarships to replace those who have already graduated. One of those who graduated is a medical doctor. We will try to focus on scholarships in science, technology, engineering and mathematics. As most of the people are applying for the scholarships in those fields, as it is more expensive than humanities field.

Our cultural and educational programme have worked very well without a single glitch, thank God. We have had around 3,000 participants in these programmes in 2022. We aim to increase that by 500 students in the coming year (2023). As for the environment, this has been the slowest and most painful part of our programme. Half the trees from one of the forests in Jordan did not make it during 2022 and we have had to replant almost half the forest in 2022, but luckily the shrubs were donated by the Ministry of Agriculture and Forestry in Jordan. We have had to water them a few times during 2022.

As for external donations to other charities, we have added one charity – Tadamon a crown funding charity platform, alongside UN organisations and Jordanian registered charities. We are hoping to identify and seed more local charities next year, provided they meet our criteria and international compliance standards.

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Trustees' report (continued) For the year ended 31 December 2022**

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Principal funding**

This charity is privately funded by the trustees.

#### **Structure, governance and management**

##### **a. Constitution**

The Good Deeds Foundation (in memory of Maher Farid Irsheid) is a registered charity, number 1165908, and is constituted under a Trust deed.

The principal object of the Charity is to provide assistance to the people of the East and West Bank of the River Jordan including the Palestinian territories, Jordan and Israel.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### **c. Principal activities**

The principle activities have not changed at all this year either. We have cut back a little bit, due to health issues of one of our trustees. Our charity is still an educational, cultural and environmental charity that focuses on helping the poor and the underprivileged communities in all 3 areas of our work. We will endeavour to expand, automate and reach poor communities in the coming year, especially with the cost of living crisis that has hit the world hard in recent months. God rest your soul, Maher Farid Irsheid, and I hope you are proud of how we are continuing your legacy and expanding to help the meek in these communities who were always the closet to your heart.

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Trustees' report (continued)**  
**For the year ended 31 December 2022**

### **Statement of Trustees' responsibilities**

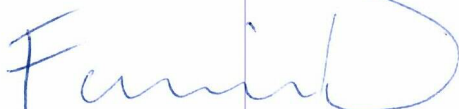
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 provisions 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 order of the members of the board of Trustees on 17 March 2023 and signed on their behalf by:



**Farideh Irshaid**  
(Trustee)

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Independent examiner's report For the year ended 31 December 2022**

#### **Independent examiner's report to the Trustees of The Good Deeds Foundation (in memory of Maher Farid Irsheid) ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable 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 Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Independent examiner's report (continued)  
For the year ended 31 December 2022**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



P D Hudson

Dated: 17 March 2023

BA FCA

**Kreston Reeves LLP**

Chartered Accountants

2nd Floor

168 Shoreditch High Street

London

E1 6RA

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

**Statement of financial activities**  
**For the year ended 31 December 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>				
Charitable activities	3	967,875	967,875	938,121
Investments	4	5,961	5,961	-
<b>Total income</b>		<b>973,836</b>	<b>973,836</b>	938,121
<b>Expenditure on:</b>				
Charitable activities	6	698,830	698,830	899,842
<b>Total expenditure</b>		<b>698,830</b>	<b>698,830</b>	899,842
<b>Net movement in funds</b>		<b>275,006</b>	<b>275,006</b>	38,279
<b>Reconciliation of funds:</b>				
Total funds brought forward		39,333	39,333	1,054
Net movement in funds		275,006	275,006	38,279
<b>Total funds carried forward</b>		<b>314,339</b>	<b>314,339</b>	39,333

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 10 to 17 form part of these financial statements.

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Balance sheet  
As at 31 December 2022

	Note	£	2022 £	£	2021 £
<b>Current assets</b>					
Debtors	10	800		800	
Cash at bank and in hand		711,579		50,140	
		<u>712,379</u>		<u>50,940</u>	
Creditors: amounts falling due within one year	11	(398,040)		(11,607)	
<b>Net current assets</b>			<u>314,339</u>		<u>39,333</u>
<b>Total net assets</b>			<u>314,339</u>		<u>39,333</u>
<b>Charity funds</b>					
Restricted funds	12		-		-
Unrestricted funds	12		314,339		39,333
<b>Total funds</b>			<u>314,339</u>		<u>39,333</u>

The financial statements were approved and authorised for issue by the Trustees on 17 March 2023 and signed on their behalf by:



Farideh Irshaid  
(Trustee)

The notes on pages 10 to 17 form part of these financial statements.

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Statement of cash flows  
For the year ended 31 December 2022**

	<b>2022</b>	2021
	£	£
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>655,478</b>	(252,558)
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<b>5,961</b>	-
<b>Net cash provided by investing activities</b>	<b>5,961</b>	-
<b>Change in cash and cash equivalents in the year</b>	<b>661,439</b>	<b>(252,558)</b>
Cash and cash equivalents at the beginning of the year	<b>50,140</b>	302,698
<b>Cash and cash equivalents at the end of the year</b>	<b>711,579</b>	50,140

The notes on pages 10 to 17 form part of these financial statements

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Notes to the financial statements For the year ended 31 December 2022**

#### **1. General information**

The Good Deeds Foundation (in memory of Maher Farid Irsheid) (the charity) is a Charitable Incorporated Organisation (CIO) and domiciled in the United Kingdom. The address of the principal office is Carter Lemon Camerons LLP, 6th Floor, 10 Aldersgate Street, London EC1A 4HJ. The principal activities of the charity are primarily an educational, cultural and environmental charity focusing on helping large amounts of underprivileged people in Jordan, Palestinian territories and Israel.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2018 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Good Deeds Foundation (in memory of Maher Farid Irsheid) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **2.2 Income**

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

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements  
For the year ended 31 December 2022**

**2. Accounting policies (continued)**

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

**2.5 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2022

2. Accounting policies (continued)

2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from charitable activities

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Donations	967,875	<b>967,875</b>	938,121
	<u>967,875</u>	<u>967,875</u>	
Total 2021	938,121	938,121	
	<u>938,121</u>	<u>938,121</u>	

4. Investment income

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Investment income - bank interest received	5,961	<b>5,961</b>	-
	<u>5,961</u>	<u>5,961</u>	

5. Analysis of grants and scholarships

	<b>Grants and scholarship s 2022 £</b>	<b>Total funds 2022 £</b>	Total funds 2021 £
Scholarships	62,290	<b>62,290</b>	34,985
	<u>62,290</u>	<u>62,290</u>	
Total 2021	34,985	34,985	
	<u>34,985</u>	<u>34,985</u>	

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2022

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total 2022 £	Total 2021 £
Direct costs	627,431	<b>627,431</b>	854,822
Governance costs	9,109	<b>9,109</b>	10,035
Scholarships	62,290	<b>62,290</b>	34,985
	<u>698,830</u>	<u><b>698,830</b></u>	<u>899,842</u>
Total 2021	<u>899,842</u>	<u>899,842</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Direct costs	627,431	-	-	<b>627,431</b>	854,822
Governance costs	-	-	9,109	<b>9,109</b>	10,035
Scholarships	-	62,290	-	<b>62,290</b>	34,985
	<u>627,431</u>	<u>62,290</u>	<u>9,109</u>	<u><b>698,830</b></u>	<u>899,842</u>
Total 2021	<u>854,822</u>	<u>34,985</u>	<u>10,035</u>	<u>899,842</u>	

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2022

7. Analysis of expenditure by activities (continued)

Analysis of direct costs

	<b>Total funds 2022 £</b>	Total funds 2021 £
Staff costs	4,697	24,171
Foreign exchange gain/loss	(5,945)	(4,052)
Ramandan, Eid al Fitr and Eid al-Adha donations	209,209	120,035
Rent for charity headquarters for meetings during COVID-19 for safety	89,541	51,885
Cultural donations	265,885	448,978
External donations to charities (United Nations Relief and Works Agency)	64,044	165,183
COVID-19 measures	-	48,622
	<b>627,431</b>	<b>854,822</b>

Analysis of support costs

	<b>Total funds 2022 £</b>	Total funds 2021 £
Legal and professional fees	1,463	4,995
Accountancy fees	7,646	5,040
	<b>9,109</b>	<b>10,035</b>

8. Independent examiner's remuneration

	<b>2022 £</b>	2021 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	3,000	2,520
Fees payable to the Charity's independent examiner in respect of: All other services not included above	<b>3,000</b>	<b>2,520</b>

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 December 2022, no Trustee expenses have been incurred (2021 - £NIL).

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2022

10. Debtors

	2022 £	2021 £
<b>Due within one year</b>		
Trade debtors	800	800
	<u>800</u>	<u>800</u>

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other creditors	392,040	207
Accruals and deferred income	6,000	11,400
	<u>398,040</u>	<u>11,607</u>

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>				
General Funds	39,333	973,836	(698,830)	314,339
	<u>39,333</u>	<u>973,836</u>	<u>(698,830)</u>	<u>314,339</u>

Statement of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General Funds	1,054	938,121	(899,842)	39,333
	<u>1,054</u>	<u>938,121</u>	<u>(899,842)</u>	<u>39,333</u>

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2022

13. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Balance at 31 December 2022 £
General funds	39,333	973,836	(698,830)	314,339

Summary of funds - prior year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	1,054	938,121	(899,842)	39,333

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Total funds 2022 £
Current assets	712,379	712,379
Creditors due within one year	(398,040)	(398,040)
<b>Total</b>	<b>314,339</b>	<b>314,339</b>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	50,940	50,940
Creditors due within one year	(11,607)	(11,607)
<b>Total</b>	<b>39,333</b>	<b>39,333</b>

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2022

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	<b>275,006</b>	38,279
<b>Adjustments for:</b>		
Increase/(decrease) in creditors	<b>222,404</b>	(288,053)
<b>Net cash provided by/(used in) operating activities</b>	<b>497,410</b>	(249,774)

16. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	<b>711,579</b>	50,140

17. Analysis of changes in net debt

	At 1 January 2022 £	Cash flows £	At 31 December 2022 £
Cash at bank and in hand	50,140	661,439	711,579
Debt due within 1 year	(207)	(391,833)	(392,040)
	<b>49,933</b>	<b>269,606</b>	<b>319,539</b>

**THE GOOD DEEDS FOUNDATION (IN MEMORY OF MAHER FARID IRSHEID)**

England & Wales - Charity number 1165908

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# Accounts

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**Charity number: 1165908**

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Unaudited**

**Trustees' report and financial statements**

**For the year ended 31 December 2021**

# **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

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**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Reference and administrative details of the Charity, its Trustees and advisers  
For the year ended 31 December 2021**

<b>Trustees</b>	Edourd De Langlade, Trustee Farideh Irshaid, Trustee Jannik Wenger, Trustee
<b>Charity registered number</b>	1165908
<b>Principal office</b>	Carter Lemon Cameron LLP 6th Floor 10 Aldersgate Street London EC1A 4HJ
<b>Accountants</b>	Kreston Reeves LLP Chartered Accountants 2nd Floor 168 Shoreditch High Street London E1 6RA
<b>Solicitors</b>	Carter Lemon Cameron LLP (previously Sookias & Sookias LLP) 6th Floor 10 Aldersgate Street London EC1A 4HJ

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Trustees' report**

**For the year ended 31 December 2021**

The Trustees present their annual report together with the financial statements of the The Good Deeds Foundation (in memory of Maher Farid Irsheid) for the 1 January 2021 to 31 December 2021.

### **Objectives and activities**

#### **a. Policies and objectives**

For a second year in a row we have had to deal with the COVID-19 pandemic, which again has had an impact on the charity due to various restrictions in all operating areas. Community support programmes were all ceased in all localities. Again we have focused on providing food aid during Ramadan and Eid al Adha and maintaining our cultural and livelihood support projects from the past years.

The main areas we worked on were:

- 1) Feeding and gifting the poor for Ramadan and Eid,
- 2) Maintenance of Scholarships,
- 3) Maintenance of Environmental projects (but at no cost),
- 4) Educational programmes on virtual platforms and;
- 5) Emergency COVID measures in the form of masks, pamphlets, and face shield donations

### **Achievements and performance**

#### **a. Review of activities**

2021 has been another difficult year in our community due to the economic and health burden during the second year of the COVID-19 pandemic. We are however pleased with what we have been able to maintain for this year again.

Food parcels and packages for Ramadan and Eid were distributed as usual to everybody in need. In order to reach more people with our food programme, we have also donated to existing food charities, United Nations and otherwise to elevate hunger concerns amongst the poor, during the second year of the COVID pandemic.

Our cultural programmes were thankfully easier this year as we have successfully moved a lot of programmes online. We are very happy that the children and youth during the year have been able to have access to cultural, science and art classes and clubs and have also had the chance to receive educational support as per the school curriculum requirements. We have also been able to gift coupons to the poor in the community, so that they can buy from selected small shops hit hardest by the pandemic. We feel very grateful for this part of the programme.

Our scholarships and our support of environmental projects has again continued; however we have not taken on a new student for scholarship or new environmental projects this year.

Going forwards we aim to strengthen the quality of our educational programme, geographically expand our food parcel programme and now as the pandemic is coming to a close, we are thinking of new community support projects according to the landscape that was formed by this pandemic.

We have successfully published a COVID-19 information pamphlet and donated masks and face shields to those that are in need. The pamphlets were a very big success in our view, as they became a go to document for some of the under privileged in order for them to learn how best to protect themselves from COVID-19.

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Trustees' report (continued)**  
**For the year ended 31 December 2021**

### **Financial review**

#### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **b. Principal funding**

This charity is privately funded by the trustees.

### **Structure, governance and management**

#### **a. Constitution**

The Good Deeds Foundation (in memory of Maher Farid Irsheid) is a registered charity, number 1165908, and is constituted under a Trust deed.

The principal object of the Charity is to provide assistance to the people of the East and West Bank of the River Jordan including the Palestinian territories, Jordan and Israel.

#### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### **c. Principal activities**

The principle activities have not changed at all this year either, they have just been tweaked to the current pandemic environment. We have seen some programmes like one of the localities community programme end due to lockdowns but have tried to help more by donating to existing food charities in the area. Our charity is still an educational, cultural and environmental charity that focuses on helping the poor and the underprivileged communities in all 3 areas of our work. Helping the poor in any way we can with the resources we have available is simply us being true to the memory of the legacy of the late Maher Irshaid who held the biggest place in his heart for the less fortunate more than any other segment in any community. They were the dearest to him and are the dearest to us.

## **The Good Deeds Foundation (in memory of Maher Farid Irshaid)**

### **Trustees' report (continued) For the year ended 31 December 2021**

#### **Statement of Trustees' responsibilities**

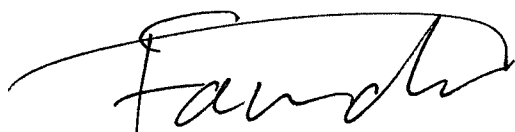
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 provisions 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 order of the members of the board of Trustees on 3 March 2022 and signed on their behalf by:



**Farideh Irshaid**  
(Trustee)

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Independent examiner's report For the year ended 31 December 2021**

#### **Independent examiner's report to the Trustees of The Good Deeds Foundation (in memory of Maher Farid Irsheid) ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable 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 Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Independent examiner's report (continued)  
For the year ended 31 December 2021**

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:

P D Hudson



Dated: 4 March 2022

BA FCA

**Kreston Reeves LLP**  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Statement of financial activities  
For the year ended 31 December 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Charitable activities	3	938,121	938,121	847,284
Investments	4	-	-	465
<b>Total income</b>		<b>938,121</b>	<b>938,121</b>	<b>847,749</b>
<b>Expenditure on:</b>				
Charitable activities	6	899,842	899,842	981,644
<b>Total expenditure</b>		<b>899,842</b>	<b>899,842</b>	<b>981,644</b>
<b>Net movement in funds</b>		<b>38,279</b>	<b>38,279</b>	<b>(133,895)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		1,054	1,054	134,949
Net movement in funds		38,279	38,279	(133,895)
<b>Total funds carried forward</b>		<b>39,333</b>	<b>39,333</b>	<b>1,054</b>

The Statement of financial activities includes all gains and losses recognised in the year.

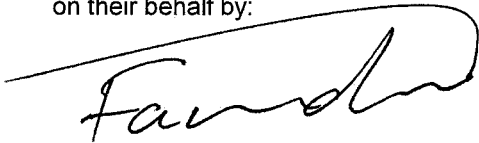
The notes on pages 10 to 17 form part of these financial statements.

The Good Deeds Foundation (in memory of Maher Farid Irshaid)

Balance sheet  
As at 31 December 2021

	Note	£	2021 £	£	2020 £
<b>Current assets</b>					
Debtors	10	800		800	
Cash at bank and in hand		50,140		302,698	
		<u>50,940</u>		<u>303,498</u>	
Creditors: amounts falling due within one year	11	(11,607)		(302,444)	
			<u>39,333</u>		1,054
<b>Net current assets</b>			<u>39,333</u>		<u>1,054</u>
<b>Total net assets</b>			<u><u>39,333</u></u>		<u><u>1,054</u></u>
<b>Charity funds</b>					
Restricted funds	12		-		-
Unrestricted funds	12		39,333		1,054
<b>Total funds</b>			<u><u>39,333</u></u>		<u><u>1,054</u></u>

The financial statements were approved and authorised for issue by the Trustees on 03 March 2022 and signed on their behalf by:



Farideh Irshaid  
(Trustee)

The notes on pages 10 to 17 form part of these financial statements.

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Statement of cash flows  
For the year ended 31 December 2021**

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<u>(252,558)</u>	<u>(139,828)</u>
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<u>-</u>	<u>465</u>
<b>Net cash provided by investing activities</b>	<u>-</u>	<u>465</u>
<b>Change in cash and cash equivalents in the year</b>	<b>(252,558)</b>	<b>(139,363)</b>
Cash and cash equivalents at the beginning of the year	<u>302,698</u>	<u>442,061</u>
<b>Cash and cash equivalents at the end of the year</b>	<u><u>50,140</u></u>	<u><u>302,698</u></u>

The notes on pages 10 to 17 form part of these financial statements

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Notes to the financial statements For the year ended 31 December 2021**

#### **1. General information**

The Good Deeds Foundation (in memory of Maher Farid Irsheid) (the charity) is a Charitable Incorporated Organisation (CIO) and domiciled in the United Kingdom. The address of the principal office is Carter Lemon Camerons LLP, 6th Floor, 10 Aldersgate Street, London EC1A 4HJ. The principal activities of the charity are primarily an educational, cultural and environmental charity focusing on helping large amounts of underprivileged people in Jordan, Palestinian territories and Israel.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2018 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Good Deeds Foundation (in memory of Maher Farid Irsheid) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **2.2 Income**

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

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

## The Good Deeds Foundation (in memory of Maher Farid Irsheid)

### Notes to the financial statements For the year ended 31 December 2021

#### 2. Accounting policies (continued)

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

##### 2.4 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

##### 2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

## The Good Deeds Foundation (in memory of Maher Farid Irsheid)

### Notes to the financial statements For the year ended 31 December 2021

#### 2. Accounting policies (continued)

##### 2.8 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.9 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

#### 3. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	938,121	938,121	847,284
Total 2020	847,284	847,284	

#### 4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment income - bank interest received	-	-	465
Total 2020	465	465	

The Good Deeds Foundation (in memory of Maher Farid Irshaid)

Notes to the financial statements  
For the year ended 31 December 2021

5. Analysis of grants and scholarships

	Grants and scholarships 2021 £	Total funds 2021 £	Total funds 2020 £
Scholarships	34,985	<b>34,985</b>	30,188
Total 2020	<u>30,188</u>	<u>30,188</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs	854,822	<b>854,822</b>	941,593
Governance costs	10,035	<b>10,035</b>	9,863
Scholarships	34,985	<b>34,985</b>	30,188
	<u>899,842</u>	<u><b>899,842</b></u>	<u>981,644</u>
Total 2020	<u>981,644</u>	<u>981,644</u>	

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Direct costs	854,822	-	-	<b>854,822</b>	941,593
Governance costs	-	-	10,035	<b>10,035</b>	9,863
Scholarships	-	34,985	-	<b>34,985</b>	30,188
	<u>854,822</u>	<u>34,985</u>	<u>10,035</u>	<u><b>899,842</b></u>	<u>981,644</u>
Total 2020	<u>941,593</u>	<u>30,188</u>	<u>9,863</u>	<u>981,644</u>	

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Notes to the financial statements  
For the year ended 31 December 2021**

**7. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Staff costs	24,171	28,798
Foreign exchange gain/loss	(4,052)	17,979
Support for local communities	-	65,728
Ramandan, Eid al Fitr and Eid al-Adha donations	120,035	85,237
Rent for charity headquarters for meetings during COVID-19 for safety	51,885	-
Cultural donations	448,978	384,114
External donations to charities (United Nations Relief and Works Agency)	165,183	299,383
COVID-19 measures	48,622	60,354
	<b>854,822</b>	<b>941,593</b>

**Analysis of support costs**

	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Legal and professional fees	4,995	4,535
Accountancy fees	5,040	5,328
	<b>10,035</b>	<b>9,863</b>

**8. Independent examiner's remuneration**

	<b>2021 £</b>	<b>2020 £</b>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,520	2,520
Fees payable to the Charity's independent examiner in respect of: All other services not included above	2,520	2,520

**9. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - £NIL).

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2021

10. Debtors

	2021 £	2020 £
<b>Due within one year</b>		
Trade debtors	800	800

11. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	207	296,084
Accruals and deferred income	11,400	6,360
	<u>11,607</u>	<u>302,444</u>

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>				
General Funds	1,054	938,121	(899,842)	39,333

Statement of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General funds	134,949	847,749	(981,644)	1,054

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2021

13. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
General funds	1,054	938,121	(899,842)	39,333

Summary of funds - prior year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	134,949	847,749	(981,644)	1,054

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
Current assets	50,940	50,940
Creditors due within one year	(11,607)	(11,607)
<b>Total</b>	<b>39,333</b>	<b>39,333</b>

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	303,498	303,498
Creditors due within one year	(302,444)	(302,444)
<b>Total</b>	<b>1,054</b>	<b>1,054</b>

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2021

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income/expenditure for the year (as per Statement of Financial Activities)	38,279	(133,895)
<b>Adjustments for:</b>		
Bank interest received	-	(465)
Decrease/(increase) in debtors	-	(800)
Decrease in creditors	(288,053)	(4,668)
<b>Net cash used in operating activities</b>	<b>(249,774)</b>	<b>(139,828)</b>

16. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	50,140	302,698
<b>Total cash and cash equivalents</b>	<b>50,140</b>	<b>302,698</b>

17. Analysis of changes in net debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	302,698	(252,558)	50,140
Debt due within 1 year	(296,084)	293,093	(2,991)
	<b>6,614</b>	<b>40,535</b>	<b>47,149</b>

**THE GOOD DEEDS FOUNDATION (IN MEMORY OF MAHER FARID IRSHEID)**

England & Wales - Charity number 1165908

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# Accounts

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**Charity number: 1165908**

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Unaudited**

**Trustees' report and financial statements**

**For the year ended 31 December 2020**

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

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**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Reference and administrative details of the Charity, its Trustees and advisers  
For the year ended 31 December 2020**

<b>Trustees</b>	Edourd De Langlade, Trustee Farideh Irshaid, Trustee Jannik Wenger, Trustee
<b>Charity registered number</b>	1165908
<b>Principal office</b>	Carter Lemon Cameron LLP 6th Floor 10 Aldersgate Street London EC1A 4HJ
<b>Accountants</b>	Kreston Reeves LLP Chartered Accountants 2nd Floor 168 Shoreditch High Street London E1 6RA
<b>Solicitors</b>	Carter Lemon Cameron LLP (previously Sookias & Sookias LLP) 6th Floor 10 Aldersgate Street London EC1A 4HJ

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Trustees' report For the year ended 31 December 2020**

The Trustees present their annual report together with the financial statements of the The Good Deeds Foundation (in memory of Maher Farid Irsheid) for the year 1 January 2020 to 31 December 2020.

#### **Objectives and activities**

##### **a. Policies and objectives**

We were hit this year with the COVID-19 pandemic, which has had a huge impact on the charity due to the extended periods of lockdown in Jordan, Palestinian territories and Israel. Our communities support programmes in a few localities had to cease. We have focused solely this year on food parcels for Ramadan and Eid and to take our education and cultural programmes to a virtual platform.

The main areas we worked on were:

- 1) feeding and gifting the poor for Ramadan and Eid,
- 2) Maintenance of Scholarships,
- 3) Maintenance of Environmental projects and;
- 4) Educational programmes on virtual platforms.

#### **Achievements and performance**

##### **a. Review of activities**

2020 has been a very difficult year for us to operate in due the challenges imposed on movement because if the COVID-19 pandemic. Let us walk through what we were able to achieve.

For Ramadan in 2020, in all three locations, through the charity we were able to feed the poor by food parcels delivered with the help of the Jordanian police to the deprived and through private delivery where lockdowns were less strict. We also had cooked food available where the poor came and filled their own pots with food all through Ramadan. We have noticed an increased need for basic sustenance and God willing will attempt to increase the scope of the feeding programmes in 2021 irrespective of the state of the pandemic as there was more demand than supply this year. We were also able to provide food in all three of our localities and aid for Eid al adha and again we have never seen such a demand for meat as we did this year. We were able to support the usual Eid prayers albeit in a COVID-19 safe conscious way.

Our cultural programmes were also challenging this year as we had to move our programmes to online platforms, something we did not have the infrastructure or know how for. However, our educational and cultural programmes continued mostly uninterrupted for most of 2020 once we mastered the online teaching until things opened up again. We are happy to say we also managed to add new courses and refine old material and make it up to date. This programme has proven a real success and essential for mental health and wellbeing of the youth and community we serve during this pandemic as they could still learn and connect and feel part of a bigger activity group. Our gratitude to the teachers that worked tirelessly to make this happen.

All donations to scholarships and some community help projects continued although on a much smaller scale. We replaced this with donating to the United Nations Charities working in the region and to a Jordanian food charity that had an excellent network of distribution during the pandemic. Again we think we will continue these donations into the following year.

We have had a chance this year to really learn what we need to focus on in the future and what needs to be the core aspects of our charity going forwards. We will have a dynamic approach to next year and beyond focusing on sustainable sustenance and education culture and current crisis management that is responsive to what the world throws at us God willing. We have lost a few dear people who have been key to our work and this is due to COVID-19 and we want to take this opportunity to remember them by sending them a small prayer and to wish them peace. We extend all those wishes to everyone we as a world lost to COVID-19. Rest in peace our dear ones and thank you all of you who have worked tirelessly to ease this pandemic on all of us.

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Trustees' report (continued) For the year ended 31 December 2020**

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

##### **b. Principal funding**

This charity is privately funded by the trustees.

#### **Structure, governance and management**

##### **a. Constitution**

The Good Deeds Foundation (in memory of Maher Farid Irsheid) is a registered charity, number 1165908, and is constituted under a Trust deed.

The principal object of the Charity is to provide assistance to the people of the East and West Bank of the River Jordan including the Palestinian territories, Jordan and Israel.

##### **b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

##### **c. Principal activities**

The principle activities have not changed at all this year either, they have just been tweaked to the current pandemic environment. We have seen some programmes like one of the localities community programme end due to lockdowns but have tried to help more by donating to existing food charities in the area. Our charity is still an educational, cultural and environmental charity that focuses on helping the poor and the underprivileged communities in all 3 areas of our work. Helping the poor in any way we can with the resources we have available is simply us being true to the memory of the legacy of the late Maher Irshaid who held the biggest place in his heart for the less fortunate more than any other segment in any community. They were the dearest to him and are the dearest to us.

**The Good Deeds Foundation (in memory of Maher Farid Irshaid)**

**Trustees' report (continued)  
For the year ended 31 December 2020**

**Statement of Trustees' responsibilities**

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

The law applicable to charities in England & 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 its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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 provisions 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 order of the members of the board of Trustees on 20 December 2021 and signed on their behalf by:



**Farideh Irshaid**  
(Trustee)

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Independent examiner's report  
For the year ended 31 December 2020**

**Independent examiner's report to the Trustees of The Good Deeds Foundation (in memory of  
Maher Farid Irsheid) ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2020.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Independent examiner's report (continued)  
For the year ended 31 December 2020**

**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 (enter body here), which is one of the listed bodies.

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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.

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed:



P D Hudson

Dated: 20 December 2021

BA FCA

**Kreston Reeves LLP**  
Chartered Accountants  
2nd Floor  
168 Shoreditch High Street  
London  
E1 6RA

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Statement of financial activities  
For the year ended 31 December 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>				
Charitable activities	3	847,284	847,284	950,166
Investments	4	465	465	5,175
<b>Total income</b>		<b>847,749</b>	<b>847,749</b>	<b>955,341</b>
<b>Expenditure on:</b>				
Charitable activities	6	981,644	981,644	894,084
<b>Total expenditure</b>		<b>981,644</b>	<b>981,644</b>	<b>894,084</b>
<b>Net movement in funds</b>		<b>(133,895)</b>	<b>(133,895)</b>	<b>61,257</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		134,949	134,949	73,692
Net movement in funds		(133,895)	(133,895)	61,257
<b>Total funds carried forward</b>		<b>1,054</b>	<b>1,054</b>	<b>134,949</b>

The Statement of financial activities includes all gains and losses recognised in the year.

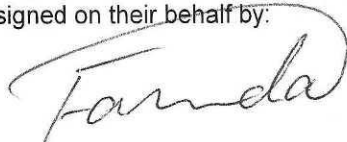
The notes on pages 10 to 18 form part of these financial statements.

The Good Deeds Foundation (in memory of Maher Farid Irshaid)

**Balance sheet**  
**As at 31 December 2020**

	Note	£	2020 £	£	2019 £
<b>Current assets</b>					
Debtors	10	800	-	-	-
Cash at bank and in hand		302,698	442,061		
		<u>303,498</u>	<u>442,061</u>		
Creditors: amounts falling due within one year	11	(302,444)	(307,112)		
<b>Net current assets</b>			<u>1,054</u>		<u>134,949</u>
<b>Total net assets</b>			<u>1,054</u>		<u>134,949</u>
<b>Charity funds</b>					
Restricted funds	12		-		-
Unrestricted funds	12		1,054		134,949
<b>Total funds</b>			<u>1,054</u>		<u>134,949</u>

The financial statements were approved and authorised for issue by the Trustees on 20 December 2021 and signed on their behalf by:



**Farideh Irshaid**  
(Trustee)

The notes on pages 10 to 18 form part of these financial statements.

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Statement of cash flows  
For the year ended 31 December 2020**

	<b>2020</b>	2019
	£	£
<b>Cash flows from operating activities</b>		
Net cash used in operating activities	<b>(139,828)</b>	(103,618)
<b>Cash flows from investing activities</b>		
Dividends, interests and rents from investments	<b>465</b>	5,175
<b>Net cash provided by investing activities</b>	<b>465</b>	<b>5,175</b>
<b>Change in cash and cash equivalents in the year</b>	<b>(139,363)</b>	<b>(98,443)</b>
Cash and cash equivalents at the beginning of the year	<b>442,061</b>	540,504
<b>Cash and cash equivalents at the end of the year</b>	<b>302,698</b>	442,061

The notes on pages 10 to 18 form part of these financial statements

## **The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

### **Notes to the financial statements For the year ended 31 December 2020**

#### **1. General information**

The Good Deeds Foundation (in memory of Maher Farid Irsheid) (the charity) is a Charitable Incorporated Organisation (CIO) and domiciled in the United Kingdom. The address of the principal office is Carter Lemon Camerons LLP, 6th Floor, 10 Aldersgate Street, London EC1A 4HJ. The principal activities of the charity are primarily an educational, cultural and environmental charity focusing on helping large amounts of underprivileged people in Jordan, Palestinian territories and Israel.

#### **2. Accounting policies**

##### **2.1 Basis of preparation of financial statements**

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The Good Deeds Foundation (in memory of Maher Farid Irsheid) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### **2.2 Income**

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

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**Notes to the financial statements  
For the year ended 31 December 2020**

**2. Accounting policies (continued)**

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

**2.5 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**2.6 Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**2.7 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

**The Good Deeds Foundation (in memory of Maher Farid Irsheid)**

**Notes to the financial statements  
For the year ended 31 December 2020**

**2. Accounting policies (continued)**

**2.8 Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**2.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from charitable activities**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Donations	847,284	<b>847,284</b>	950,166
	<u>847,284</u>	<u>847,284</u>	<u>950,166</u>
Total 2019	950,166	950,166	
	<u>950,166</u>	<u>950,166</u>	

**4. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Investment income - bank interest received	465	<b>465</b>	5,175
	<u>465</u>	<u>465</u>	<u>5,175</u>
Total 2019	5,175	5,175	
	<u>5,175</u>	<u>5,175</u>	

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2020

5. Analysis of grants and scholarships

	Grants and scholarship s 2020 £	Total funds 2020 £	Total funds 2019 £
Marsa programme for children	-	-	232,080
Donations to new charity	-	-	107,535
Scholarships	30,188	<b>30,188</b>	61,322
	<u>30,188</u>	<u><b>30,188</b></u>	<u>400,937</u>
Total 2019	<u>400,937</u>	<u>400,937</u>	

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Direct costs	941,593	<b>941,593</b>	486,226
Marsa programme for children	-	-	232,080
Donation to new charity	-	-	107,535
Governance costs	9,863	<b>9,863</b>	6,921
Scholarships	30,188	<b>30,188</b>	61,322
	<u>981,644</u>	<u><b>981,644</b></u>	<u>894,084</u>
Total 2019	<u>894,084</u>	<u>894,084</u>	

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2020

7. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Grant funding of activities 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Direct costs	941,593	-	-	<b>941,593</b>	486,226
Marsa programme for children	-	-	-	-	232,080
Donation to new charity	-	-	-	-	107,535
Governance costs	-	-	9,863	<b>9,863</b>	6,921
Scholarships	-	30,188	-	<b>30,188</b>	61,322
	<u>941,593</u>	<u>30,188</u>	<u>9,863</u>	<u><b>981,644</b></u>	<u>894,084</u>
Total 2019	<u>486,226</u>	<u>400,937</u>	<u>6,921</u>	<u>894,084</u>	

Analysis of direct costs

	Total funds 2020 £	Total funds 2019 £
Staff costs	<b>28,798</b>	46,702
Foreign exchange gain/loss	<b>17,979</b>	(13,168)
Donations for community projects and buildings	-	172,462
Forest in Palestinian territories	-	12,904
Support for local communities	<b>65,728</b>	20,735
Ramandan, Eid al Fitr and Eid al-Adha donations	<b>85,237</b>	191,697
Rent for accomodation to undertake charity work	-	54,894
Cultural donations	<b>384,114</b>	-
External donations to charities (United Nations Relief and Works Agency)	<b>299,383</b>	-
COVID-19 measures	<b>60,354</b>	-
	<u><b>941,593</b></u>	<u>486,226</u>

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2020

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2020 £	Total funds 2019 £
Legal and professional fees	4,535	2,421
Accountancy fees	5,328	4,500
	<u>9,863</u>	<u>6,921</u>

8. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	2,520	2,100
Fees payable to the Charity's independent examiner in respect of: All other services not included above	<u>2,520</u>	<u>2,100</u>

9. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 31 December 2020, no Trustee expenses have been incurred (2019 - £NIL).

10. Debtors

	2020 £	2019 £
<b>Due within one year</b>		
Trade debtors	<u>800</u>	<u>-</u>

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2020

11. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	-	3,300
Other creditors	296,084	290,000
Accruals and deferred income	6,360	13,812
	<u>302,444</u>	<u>307,112</u>

12. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>				
General funds	<u>134,949</u>	<u>847,749</u>	<u>(981,644)</u>	<u>1,054</u>

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
<b>Unrestricted funds</b>				
General funds	<u>73,692</u>	<u>955,341</u>	<u>(894,084)</u>	<u>134,949</u>

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2020

13. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
General funds	134,949	847,749	(981,644)	1,054

Summary of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Balance at 31 December 2019 £
General funds	73,692	955,341	(894,084)	134,949

14. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	303,498	303,498
Creditors due within one year	(302,444)	(302,444)
<b>Total</b>	<b>1,054</b>	<b>1,054</b>

Analysis of net assets between funds - prior period

	Unrestricted funds 2019 £	Total funds 2019 £
Current assets	442,061	442,061
Creditors due within one year	(307,112)	(307,112)
<b>Total</b>	<b>134,949</b>	<b>134,949</b>

The Good Deeds Foundation (in memory of Maher Farid Irsheid)

Notes to the financial statements  
For the year ended 31 December 2020

15. Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(133,895)	61,257
<b>Adjustments for:</b>		
Bank interest received	(465)	(5,175)
Decrease/(increase) in debtors	(800)	-
Decrease in creditors	(4,668)	(159,700)
<b>Net cash used in operating activities</b>	<b>(139,828)</b>	<b>(103,618)</b>

16. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	302,698	442,061
<b>Total cash and cash equivalents</b>	<b>302,698</b>	<b>442,061</b>

17. Analysis of changes in net debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	442,061	(139,363)	302,698
Debt due within 1 year	(290,000)	(6,084)	(296,084)
	<b>152,061</b>	<b>(145,447)</b>	<b>6,614</b>