

# ABDULLAH AID

England & Wales · Charity number 1165916

## Details

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**Status** Registered

**Legal form** CIO

**Company number** [CE006846](#)

**Registered** 2016-03-08

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

## Contact

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**Website** [www.abdullahaid.org.uk](http://www.abdullahaid.org.uk)

## Activities

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**Objects:** THE RELIEF AND ASSISTANCE OF PEOPLE IN THE UK AND WORLDWIDE WHO ARE VICTIMS OF WAR, NATURAL DISASTER, TROUBLE OR CATASTROPHE BY SUCH MEANS AS THE TRUSTEES THINK FIT, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISION OF FOOD, WATER AND SHELTER

**Activities:** Abdullah Aid is a NON PROFIT charity organisation serving humanity, We provide emergency relief around the world in over 27 countries. Our aim is to support orphans, widows, refugees, disabled and other less fortunate poor families who are struggling due to poverty, disaster or any other crisis.

## Classification

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- **How:** Provides Human Resources, Provides Services, Other Charitable Activities
- **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, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- **Area of benefit:** UK AND WORLDWIDE
- Afghanistan
- Australia
- Bangladesh
- Canada
- Egypt
- Ethiopia
- Guinea-bissau
- India
- Indonesia
- Jordan
- Lebanon
- Malawi
- Morocco
- Mozambique
- Nepal
- Niger
- Nigeria
- Occupied Palestinian Territories
- Pakistan
- Panama
- Sierra Leone
- Somalia
- South Africa
- South Sudan
- Sri Lanka
- Tanzania
- The Gambia
- Togo
- Turkey
- Yemen
- Zimbabwe
- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£8,319,803	£9,729,116	£2,355,839	7
2023-12-31	£8,609,480	£5,766,977	£3,765,152	5
2022-12-31	£6,392,964	£6,234,115	£922,649	5
2021-12-31	£5,730,676	£4,951,078	£1,042,148	4
2020-12-31	£2,166,960	£1,976,030	£289,535	3

## Trustees

Name	Role	Appointed
<b>RIZWAN PATEL</b>	Chair	2016-03-08
Firoz Patel		2023-12-08
Masihullah Patel		2022-10-04
Umar Patel		2022-10-04

**ABDULLAH AID**

England & Wales - Charity number 1165916

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# Accounts

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# Annual Report 2024

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## Working Theme:

"Faith in action:  
From mercy to meaningful change"

Charity Reg: 1165916

**ABDULLAH.AID.ORG**





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## Section 1

# Message from the Trustees and CEO

Bismillahir Rahmanir Raheem  
(In the Name of Allah, the Most  
Compassionate, the Most Merciful)

All praise is due to Allah (SWT), who has granted us the strength and resilience to navigate a year that has been defined by both adversity and hope. As we close the chapter on 2024, we find ourselves compelled not only to celebrate our achievements, but also to reflect deeply on the profound global events that have shaped our work and our worldview.

The year 2024 has tested the world's resolve in unprecedented ways. From catastrophic natural disasters such as earthquakes, floods, and droughts to the intensification of ongoing conflicts and the emergence of new humanitarian crises, the global community has witnessed suffering on a scale that demands both urgent action and sustained commitment. The economic turbulence, rising cost of living, and increased displacement of vulnerable populations have further strained the fabric of societies, stretching humanitarian resources and compassion to their very limits.

Yet, amidst these challenges, the spirit of generosity and unity within our community has shone even brighter. Your unwavering support and tireless dedication, whether through donations, advocacy, or volunteering, have enabled Abdullah Aid to respond swiftly and effectively, delivering life-saving assistance to those in greatest need. In regions ravaged by conflict, we provided emergency food, shelter, and medical care. In areas struck by disaster, we stood alongside survivors, offering comfort, hope, and the tools for recovery. Our commitment to sustainable development continued, as we expanded access to education for children in crisis, empowered women and families through livelihood initiatives, and prioritised health and hygiene for communities facing dire circumstances.

This past year also brought moments of immense gratitude and humility. We have been privileged to witness the resilience and courage of those we serve, individuals who, despite unimaginable hardship, have shown us the true meaning of hope and perseverance. Their stories remind us that our efforts extend far beyond material aid; we are fostering dignity, nurturing dreams, and planting seeds for a brighter future.

Guided by our Islamic values, we are ever mindful of the sacred trust placed upon us. The words of the Prophet Muhammad (peace be upon him) resonate especially in times of crisis: "The believers, in their mutual kindness, compassion, and sympathy, are just like one body. When one of the limbs suffers, the whole body responds to it with wakefulness and fever." This spirit of interconnectedness is at the heart of everything we do. We are part of a global family, bound by faith and compassion, and our mission is to ensure that no one is left behind.



## CEO – Shakil Malji

We owe every milestone we have achieved to the collective strength of our donors, partners, staff, volunteers, and most importantly, the resilient communities we serve. Your sacrifices, prayers, and unwavering commitment have enabled us to reach new horizons, even in the face of great challenges. Each act of kindness, no matter how small, creates a ripple of positive change that extends far beyond what we can see.

During my visits to various locations, witnessing first-hand the transformative impact of your generous donations, one thing consistently touches my heart, the heartfelt prayers of those whose lives you have helped transform.

A single dua from someone you have supported may become the means of your salvation on the Day of Judgement and your entry into Paradise.

May Allah (SWT) accept our efforts, forgive our shortcomings, and grant us the wisdom, sincerity, and strength to continue serving humanity with excellence.

As you read this report, I hope you feel inspired by the impact of our shared mission, and encouraged to remain a vital part of this compassionate journey.

With heartfelt gratitude and prayers for peace, justice, and prosperity for all,

Shakil Malji  
CEO, Abdullah Aid



## Section 2

# Year at a Glance

Metric	2023	2024
People reached	720,000	1,035,000
Countries	18	21
Programme spend	£5.2m	£8.9m
Water projects	387	543
Permanent homes	250	400
Bread loaves	620,000	1,080,000
Sponsorships	612	1000



### People reached

**2023** | **2024**  
720,000 | 1,035,000



### Countries

**2023** | **2024**  
18 | 21



### Water facilities

**2023** | **2024**  
387 | 543



### Programme spend

**2023** | **2024**  
£5,200,000 | £8,900,000



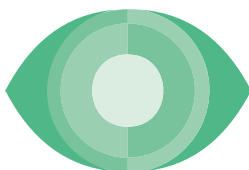
### Countries

**2023** | **2024**  
18 | 21



### Homes

**2023** | **2024**  
250 | 400



### Cataracts

**2023** | **2024**  
280 | 500



### Bread loaves

**2023** | **2024**  
620,000 | 1,080,000

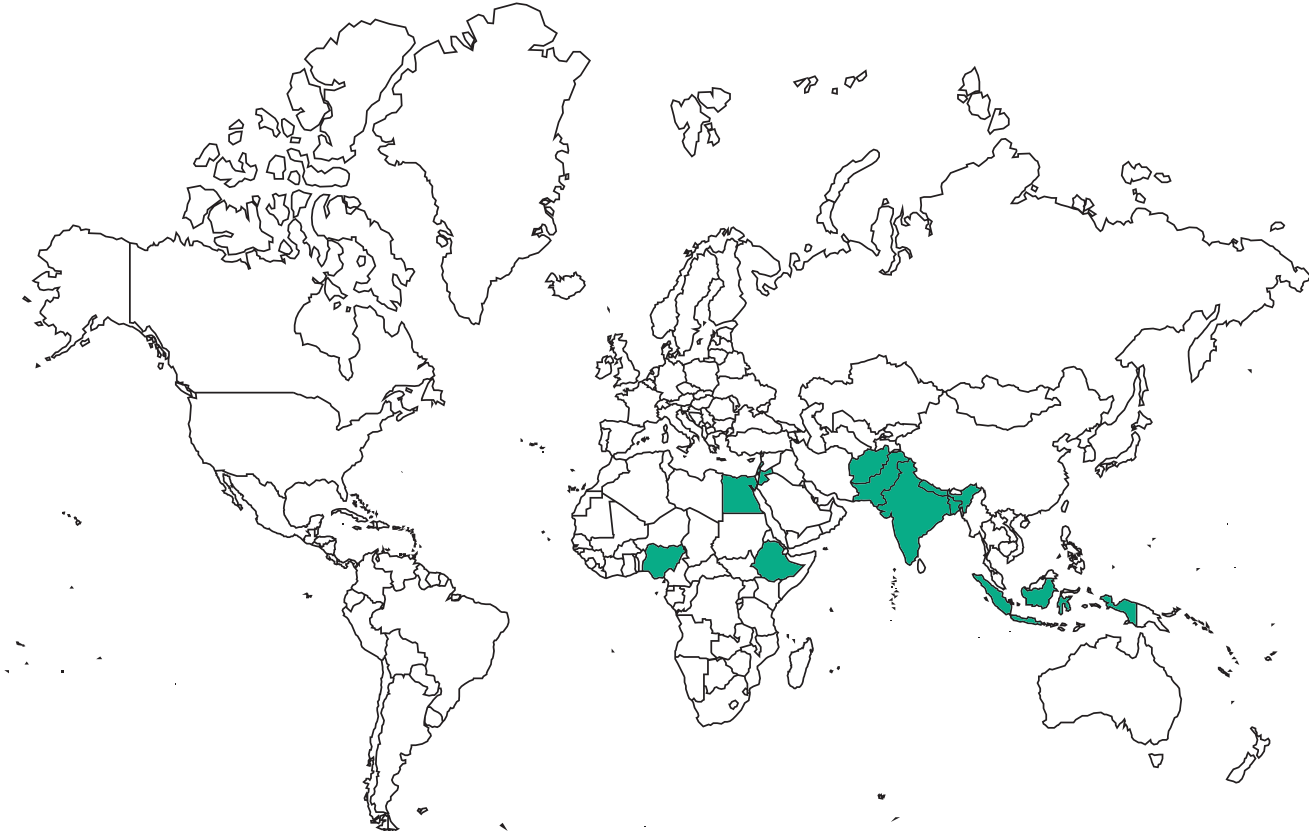


### Sponsorships

**2023** | **2024**  
612 | 954

# Geographic Reach

21 Countries across Middle East and North Africa (MENA),  
Sub-Saharan Africa & South Asia.



# Our approach: From aid to development

## Faith-based relief, dignity-centred development

### Overview

Abdullah Aid's work begins with compassion and ends with resilience. While we respond swiftly to emergencies, our deeper mission is to build lasting change. This means moving beyond short-term assistance to long-term, community-led development. We do this while staying firmly rooted in Islamic values and aligning with the global Sustainable Development Goals (SDGs).

### 1. Faith as the foundation

*"The best of people are those who are most beneficial to others."  
Prophet Muhammad (PBUH)*

Our approach is grounded in the Islamic imperative of Ihsan (excellence), Amanah (trust) and Rahma (mercy). We are driven not only to alleviate suffering, but to restore dignity, enable self-reliance, and empower individuals to thrive. Charity (sadaqah) in Islam is not just about giving; it's about transforming lives and fulfilling our duty to justice (adl).

### 2. Beyond crisis response

While emergency relief remains central, especially in Gaza, Syria, and Yemen, we integrate development thinking at every stage:

- ▼ Immediate Relief: Food, shelter, water, and medical support.
- ▼ Stabilisation: Health services, trauma care, basic education.
- ▼ Development: Livelihoods, education, infrastructure, empowerment.
- ▼ Sustainability: Community ownership, environmental resilience, local leadership.

We prioritise community involvement and local partnerships, avoiding dependency and designing projects that reflect real needs and long-term potential.

### 3. Aligning with the Sustainable Development Goals (SDGs)

Abdullah Aid supports the global development agenda, especially in fragile states where progress is often slowest. Key contributions include:

SDG	Our Impact
<b>SDG 1: No Poverty</b>	Cash grants, shelter homes, livelihoods programmes
<b>SDG 2: Zero Hunger</b>	Bread factories, food parcels, Ramadan & Qurbani campaigns
<b>SDG 3: Good Health</b>	Syrian hospital, cataract surgeries, vaccination drives
<b>SDG 4: Quality Education</b>	Hifz & orphan sponsorships, school support, adult literacy
<b>SDG 6: Clean Water &amp; Sanitation</b>	Wells, boreholes, toilets and ablution facilities in remote areas
<b>SDG 8: Decent Work</b>	Small business grants, vocational tools, women's empowerment
<b>SDG 11: Sustainable Communities</b>	Permanent housing, solar-powered villages, masjid centres

## 4. From Aid to Agency

Our aim is to nurture agency, not dependency. We listen, co-design with communities, and focus on dignity and outcomes. Whether it's a father in Pakistan launching a market stall or a young man in Gambia saving for a taxi from tea sales, our role is to support their journey.

Abdullah Aid is not just about charity. It is about justice, empowerment, and faith in action. By fusing Islamic compassion with a development lens, we help communities move from vulnerability to vibrancy, one project, one person at a time.



## Section 4

# Thematic programmes

## Emergency relief



### Palestine

The humanitarian crisis in Palestine escalated in 2024, prompting Abdullah Aid to launch a comprehensive emergency response inside Gaza. Our team acted swiftly to provide life-saving aid to communities devastated by conflict and displacement.

#### Key achievements of our response include:

- ▾ Establishment of a fully operational field hospital in Gaza, delivering emergency medical care, surgeries, and critical treatments to the injured and vulnerable.
- ▾ Construction of a tent village to house displaced families, offering shelter and safety to those who had lost their homes.
- ▾ Distribution of 30,000+ food parcels and 100,000+ hot meals, ensuring access to daily nutrition during widespread food shortages.
- ▾ Delivery of over 30 aid trucks from Egypt and Jordan, containing medical supplies, food, hygiene kits, clothing, and other essentials.

Abdullah Aid's intervention in Gaza is a powerful reflection of our mission to deliver urgent, life-saving support in even the most complex and restricted environments. This vital work was made possible through the generous backing of our donors and partners.

### Syria

The ongoing crisis in Syria has severely weakened the country's healthcare infrastructure, leaving countless families without access to essential medical services. In response, Abdullah Aid established a fully operational health centre in Azaz, located in northern Syria, to serve some of the most vulnerable communities.

Since its launch, the facility has provided treatment to over 50,000 patients, offering comprehensive care including:

- ▾ Emergency medical services
- ▾ Chronic disease management
- ▾ Maternal and child healthcare
- ▾ General outpatient treatment for men, women, and children

In a context where public health systems are overwhelmed or non-functional, our health centre has become a crucial source of medical support and hope. It stands as a testament to Abdullah Aid's dedication to sustainable, impactful solutions that prioritise human dignity and recovery.





## Yemen

Yemen remains one of the world's most urgent and complex humanitarian emergencies, with millions of people facing food insecurity, displacement, and limited access to basic services. In 2024, Abdullah Aid continued its efforts to bring relief and restore dignity to some of the country's most vulnerable communities.

Over the course of the year, our teams on the ground distributed thousands of food parcels and hot meals, ensuring that families had consistent access to vital nutrition amidst widespread shortages and rising food prices. These efforts were particularly focused on areas most affected by conflict and displacement, where local resources remain scarce.

In addition to food relief, Abdullah Aid implemented a series of empowerment initiatives designed to support long-term recovery. These projects provided livelihood training and small business support, enabling families to rebuild their independence and resilience against ongoing hardship.

Access to clean and safe water remained a critical concern throughout the year. To address this, we delivered clean water through tankers. This helped reduce the spread of waterborne diseases and improved overall health conditions.

Recognising the growing number of displaced families, we also provided emergency shelter solutions, offering safe and secure accommodation to those forced from their homes by conflict or natural disasters.

Our work in Yemen is a testament to Abdullah Aid's unwavering commitment to responding to long-term crises with both compassion and sustainability. We remain deeply grateful to our donors and partners, whose continued support enables us to reach those most in need, even in the most challenging environments.

# Winter warmth

As temperatures plummeted across vulnerable regions, Abdullah Aid launched a targeted seasonal response to protect communities from the harsh winter cold. In 2024, we delivered critical winter assistance to families across Afghanistan, Jordan, Syria, Pakistan, and Lebanon, many of whom were living in poorly insulated shelters or makeshift housing.

Over 500 winter kits were distributed, each containing thick blankets, thermal clothing, and essential heating supplies tailored to meet local needs. These kits played a vital role in helping families endure freezing conditions and in preventing cold-related illnesses, especially among children, the elderly, and those with chronic health issues.

This intervention offered more than just physical warmth, it brought comfort and dignity to families enduring already challenging circumstances, embodying our ongoing commitment to seasonal relief efforts.



## Case Study:

During our winter relief distribution in Lebanon, we encountered a young girl visibly shivering and in tears. Concerned, we gently approached her to find out what was wrong. Through her trembling voice, she softly said, "I'm too cold." Without hesitation, our team reached into our supplies and handed her a warm winter jacket and a pair of shoes. As she put them on, her tears stopped and for the first time since we met her, a smile lit up her face. It was a powerful reminder of how something as simple as warm clothing can restore not just physical comfort, but also dignity and hope.





# Empower & Educate

The Empowerment Project gives individuals and communities the opportunity to generate income, support themselves, and grow in confidence. Across the globe, thousands of people are seeking ways to overcome daily challenges and build stable, independent lives, without relying solely on donations. Our mission is to help these individuals develop self-belief and achieve goals they might never have imagined possible. Through our programmes, people are able to start small businesses, collaborate within their communities, and create sustainable sources of income. We also believe that education is a key to empowerment. By distributing educational materials and running wellbeing initiatives, we aim to equip communities with the knowledge and tools they need to thrive. At our core, we are committed to providing both education and empowerment, fostering lasting change.

## Small businesses:

We support individuals by providing the tools they need to launch small businesses, empowering them to earn an income and support their families. This includes resources such as sewing machines, bicycles for work, clothing to sell, and fruit and vegetable stalls. These opportunities help individuals gain financial independence, improve their standard of living, and contribute to the wellbeing of their communities.

## Large business support:

For individuals needing more extensive support, we also provide opportunities to launch larger income-generating projects. This includes initiatives such as farming ventures and the provision of rickshaws, tools that offer a more sustainable path toward long-term independence. These projects not only help individuals earn a living but also empower them to work toward their life goals. Many aspire to reach a point where they, too, can give back and help others, creating a powerful cycle of support and transformation within their communities.

## Case study

In The Gambia, we provided Ahmed with a tea cart to help him begin earning an income. He was incredibly grateful for the opportunity and poured his energy into the small business, working hard every day to sell tea. Over the next few years, Ahmed saved enough from his earnings to buy a taxi, a life-changing step that allowed him to increase his income and support his family more consistently. In a beautiful display of kindness and community spirit, Ahmed passed the tea cart on to someone else in need, continuing the cycle of empowerment.



**Abdullah Aid**

**THE GAMBIA**

# Health programme

Our Health Project provides life-changing support to individuals suffering from illnesses, chronic conditions, disabilities, or those in urgent need of medical care. In many rural villages, access to healthcare is limited or unaffordable. Thousands of people live with serious conditions that go untreated simply because they cannot afford the care they need.

Others face daily challenges due to disabilities, without access to mobility aids or support services. Through this project, we offer vital medical assistance to those most in need, restoring dignity, improving quality of life, and in some cases, even saving lives.

## We support:

- ▶ Eye cataract surgeries to restore vision
- ▶ Mobility aid distribution, including wheelchairs and disability-adapted bikes
- ▶ Medical procedures for urgent or chronic health needs every act of support brings hope, independence, and the chance at a healthier future.

## Over 500 cataracts were performed in 2024

As part of our Health Project, we proudly support a hospital dedicated to serving Syrian individuals and families in need. In a region where access to healthcare has been severely affected by conflict, this hospital provides critical medical care to those who need it most.

## Services include:

- ▶ Distribution of essential medications
- ▶ Vaccination programs to protect against preventable diseases
- ▶ General medical care and ongoing support for chronic conditions

In the past year alone, we provided care for over **50,000 individuals**, offering hope and healing in the face of hardship.

This project is a testament to our commitment to health as a human right, ensuring that even in the most difficult circumstances, people receive the care and dignity they deserve.



# Water programme

Access to clean, safe water remains one of the most urgent and life-changing interventions. In 2024, we delivered clean water directly to communities suffering from scarcity, contamination, or complete lack of access.

## Why we do water projects:

Water is a basic human right. Without it, communities are left vulnerable to disease, malnutrition, and displacement. Our mission is to reach areas where clean water is inaccessible and provide sustainable, long-term solutions.

## 2024 Water project impact:

Project Type	Number Completed
Water Pumps	402
Water Wells	111
Boreholes	22
Ablution Facilities	8
<b>Total Projects</b>	<b>543</b>



## Key benefits of water projects:

### Health:

Clean water reduces the spread of waterborne diseases and supports overall health, from hydration to improved organ function. It's a vital part of preventative healthcare in vulnerable areas.

### Livelihoods:

When water is nearby, families save hours each day, time that can be invested in farming, education, small businesses, or caring for loved ones. Women especially gain time, independence, and economic opportunity, but also provides safety.

### Community development:

Water brings stability. Mosques remain open, villages thrive, and community conflict over scarce resources is reduced. Clean water lays the foundation for better infrastructure, improved public health, and long-term sustainability.

## Case Study Aisha (Pakistan)

Before the solar borehole, Aisha trekked 4km carrying 20litres on her head. Now she gardens vegetables for sale, doubling her income and sending her daughters to school.



# Food provision

Extreme poverty and food insecurity continue to impact millions around the world, leaving countless families without enough to eat. In crisis-affected regions especially, access to regular, nutritious meals is a daily struggle.

Through our global food distribution efforts, Abdullah Aid is working to ease this burden. Operating in over 15 countries, we provide essential food parcels that sustain vulnerable families, many of whom would otherwise go without.

Our Bakery Projects play a key role in our efforts, delivering fresh bread daily to communities in need. Bread, a dietary staple in countries like Lebanon, Yemen, and beyond, is made accessible to families who rely on it for breakfast, lunch, and dinner. These initiatives not only help combat hunger but also restore dignity and a sense of normalcy for families facing some of life's toughest challenges.

Thanks to your support, in the past year alone we have:

- ▼ Distributed more than 1,080,000 bread (Enough for 108,000 Families)
- ▼ Over 10,000 food packs (Enough for 10,000 families)



## Case study:

During the harsh winter season in Lebanon, our team visited a family living in makeshift tents, struggling to survive the cold and hunger. As we handed over a food parcel, we noticed a young girl suddenly begin to weep. Concerned, we gently asked her what was wrong. Through her tears, she said:

*"This is the first food parcel we've received in over a year."*

In that moment, the weight of their hardship became painfully clear. Her tears were not just of sadness, but of relief, after enduring long months of hunger and uncertainty, they finally had a food pack to nourish them. This wasn't just a delivery — it was hope, dignity, and a lifeline for a family forgotten by many, but remembered by those who care.

# Sponsorship programme

In 2024, our Sponsorship programme continued to transform lives across vulnerable communities. Through orphan, Hifz, widow, and Imaam sponsorships, we provided consistent access to education, healthcare, and essential resources to those most in need.

## Why sponsorship matters:

In many of the communities we serve, children face overwhelming challenges: poverty, lack of education, and limited access to healthcare. Sponsorship is more than just aid, it is a promise. A promise of stability, growth, and long-term impact. By intervening early and remaining consistently involved, we unlock the potential of each child and offer their families a chance at a brighter future.

## 2024 Sponsorship impact:

Country & Category	Number sponsored
Orphans	456
Hifz	329
Imaams	95
Widows	74
<b>Total</b>	<b>954</b>

## Key benefits of sponsorship:

### Education:

Education is a cornerstone for lasting change. Sponsorship ensures that children have access to quality learning from an early age, equipping them with the knowledge, skills, and confidence to shape better futures, not only for themselves but for their families and communities.

### Direct cash support:

Through financial support, families are empowered to meet urgent needs such as food, clothing, and medical care. This flexibility allows carers to prioritize what's most important for the child's well-being, helping restore dignity and reduce daily stress.



# Masjid

*"Whoever builds a mosque for Allah, Allah will build for him a house in Paradise."*

[Sahih al-Bukhari & Muslim]

At the heart of our mission lies the timeless teaching of the Prophet (PBUH) the building of Masjids as a means of both spiritual reward and communal transformation.

We are proud to share that we have successfully built over 40 Masjids in some of the world's most underserved and remote communities, offering access to a place of worship, learning, and community for more than 15,000 people.

These Masjids are not just structures, they are beacons of hope. They become the heart of the community, where:

- ▶ Children learn the Qur'an
- ▶ Adults find spiritual guidance
- ▶ Communities unite in prayer and purpose.

In regions where access to such spaces is scarce, a single Masjid can transform lives, fostering faith, unity, and dignity.

## Case Study:

In one of the African communities where we built a Masjid, a man known for his struggles with drinking and smoking approached our team. He shared, with sincerity in his voice, that he was not regular with prayers and often drank alcohol. After we constructed the Masjid, he said:

*"Now that there is a Masjid, I will stop drinking, and I will come here to pray."*

In another region, a local villager saw the Masjid construction and began showing interest in Islam. He became intrigued and requested taking his Shahadah.

At the inauguration of the Masjid, he happily and proudly accepted Faith



## Section 5

# Accountability & Safeguarding

## Upholding trust. Protecting dignity.

### A sacred trust

At Abdullah Aid, every pound entrusted to us and every person we serve is an amanah (sacred trust). We are accountable to our donors, beneficiaries, and most importantly, to Allah (SWT). That accountability is not just financial, it is moral, spiritual, and operational.

*"Verily! Allah commands that you should render back the trusts to those to whom they are due." – Qur'an 4:58*

We embed this principle of trust (amanah) across every area of our work, from how we handle funds to how we protect the most vulnerable in our care.

### Safeguarding the vulnerable

We operate in fragile and high-risk environments. Many of our beneficiaries are children, widows, displaced families, and people with disabilities. Safeguarding is not an optional policy; it is a core obligation.

- ▼ Zero tolerance for abuse, exploitation, or misconduct
- ▼ Mandatory safeguarding training for staff and partners
- ▼ Whistleblowing channels accessible to all
- ▼ Vetting and due diligence for delivery partners
- ▼ Confidential case management procedures in place

Our safeguarding framework is reviewed annually and benchmarked against sector best practice and Charity Commission expectations.

### Strong Governance

We maintain active Board oversight, with clear segregation of duties, financial controls, and programme risk reviews. This includes:

- ▼ Annual rolling internal audits and external independent reviews
- ▼ Live risk registers to monitor and mitigate operational and reputational risks
- ▼ Anti-fraud and anti-corruption policies enforced across all offices
- ▼ Zakat governance to ensure funds are compliant with Islamic principles and donor intent

### Transparency in practice

We publish this annual report with a breakdown of programme spend, impact, and lessons learned. We aim to be honest about challenges, not just successes.

- ▼ Full financial statements available to the public
- ▼ Real-time impact reporting via social media and email updates
- ▼ Feedback mechanisms for beneficiaries and donors

### Continuous Improvement

Our accountability is a journey, not a destination. We invest in training, systems, and external input to keep learning and improving.

In every action, we strive to be worthy of the trust placed in us. Accountability is not just about compliance – it is about integrity, sincerity (ikhlas), and responsibility before Allah and our communities.



# Beneficiary stories



### Supporting the blind and deaf in India.

Blind students in India received equipment for Braille Quran — now, they're on their journey to becoming Hafiz

### Restoring homes and dignity

When disaster destroyed Aunty Sabini's home, it took away her sense of security and belonging.

Our shelter programme helped her rebuild, ensuring her new home was not only restored, but improved.

Designed with safer construction techniques and sturdier materials, her new house stands strong against future hazards. With better ventilation, reliable roofing, and elevated foundations, it offers lasting comfort and protection.

More than a building, it represents resilience and the restoration of Aunty Sabini's dignity and hope.



## Section 7

# Partnerships and Collaboration

### **SANURA:**

**Location:** Togo

**Type:** NGO, Grant giving

**Outcome:** Our partnership with SANURA began with small grants for essential needs like food and water. After witnessing the quality and impact of their work, we expanded the scope and number of projects implemented through them.

### **WAQFOREVER:**

**Location:** UK

**Type:** Grants Received

**Outcome:** Our partnership with Waqforever served to support the people of Palestine, with us acting as their implementing partner. Alhamdulillah, this collaboration united us around a shared cause and significantly increased our collective humanitarian impact.

### **CHILDREN OF ADAM:**

**Location:** UK

**Type:** Grants Giving & Received

**Outcome:** Our long-standing partnership with Children of Adam has grown over the years. As a UK-registered NGO, they receive a significant portion of our grants and work with us to implement major initiatives, including village development and water projects.



## Section 8

# Financial Summary

### Overview

This report summarises the key financial figures of Abdullah Aid for the year ended 31 December 2024. It includes breakdowns of income and expenditure, cost-effectiveness analysis including both unrestricted and restricted funds, Zakat compliance information, fundraising cost details, and donor breakdown extracted from the accounts.

### Income Breakdown

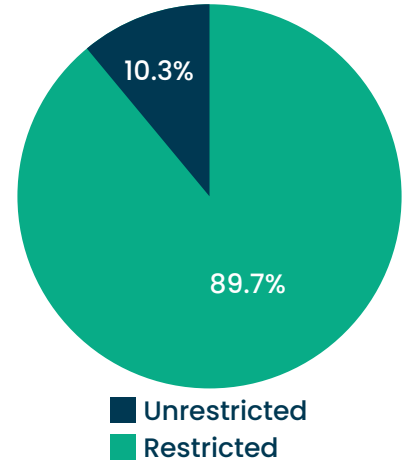
Unrestricted: £857,668; Restricted: £7,462,135; Total: £8,319,803

#### Income Ratios

- Restricted Income Ratio: 89.7% of total income
- Unrestricted Income Ratio: 10.3% of total income

This chart illustrates the sources of income for Abdullah Aid in 2024. The majority of funds came from donations and gifts, demonstrating strong public support and trust in our mission. Gift Aid contributions also played a vital role in boosting our unrestricted income.

Income Breakdown



### Expenditure Breakdown

Charitable: £8.98m;  
Support: £342k;  
Governance: £134k;  
Fundraising: £266k;  
Total: £9.73m

### Overall Fund Deployment (Including Unrestricted)

Approximately 92.4% spent on charitable delivery; 7.6% on overheads and fundraising when considering all available funds (restricted & unrestricted).

Impact per £1: £1.20 spent from restricted funds.

Cost per person reached: £8.68 (using narrative metric of c. 1,035,000 beneficiaries).

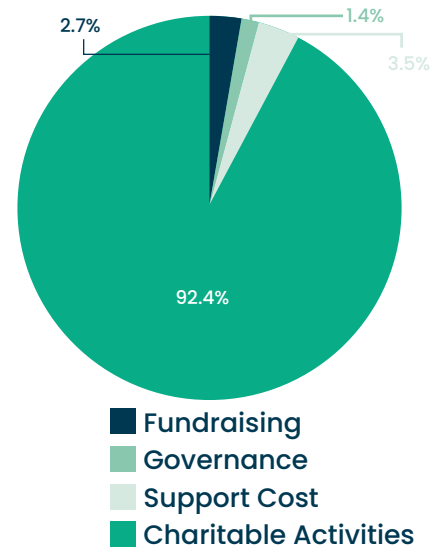
#### Expenditure Ratios

- Charitable Expenditure Ratio: 92.4% of total expenditure
- Fundraising Ratio: 2.7% of income
- Support Cost Ratio: 3.5% of total expenditure
- Governance Cost Ratio: 1.4% of total expenditure

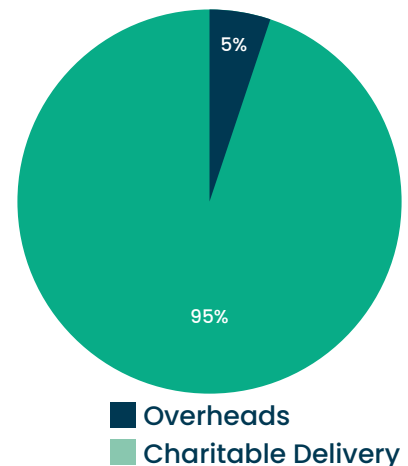
### Fundraising Costs

- Support Cost Ratio: 3.5% of total expenditure
- Governance Cost Ratio: 1.4% of total expenditure

Expenditure Breakdown



Restricted funds





# Gratitude and Dua's

Assalaamu alaykum

Bismillah wa Alhamdulillah

To every donor, volunteer, partner and well-wisher, Jazakumullahu khayran. Your trust is an amanah, and I take that trust very seriously.

As your Global Ambassador, I am personally committed to transparency, accountability, and high standards. I visit projects myself, meeting our teams and the families we serve, so I can witness delivery first-hand and ensure your generosity is reaching people with dignity, quality and speed. I also expect robust governance: clear reporting, independent checks, and continuous improvement. This is how we honour the Ummah's donations and hold ourselves to account before Allah Almighty and the community.

With your support, the charity has served people in some of the hardest places, from Gaza to parts of Africa and South Asia, through lifesaving aid, healthcare, water, bread and seasonal relief. Alhamdulillah, the scale is meaningful, but what matters most is impact with integrity, helping the right people at the right time.

As we look ahead, inshaAllah we aim to strengthen long-term sustainability, deepen local partnerships and keep improving the way we measure and report results. Please keep us in your du'a, continue to give and encourage others, so together we can do even more good, openly and responsibly.

A humble du'a

*O Allah, accept from every giver and every helper. Place barakah in their wealth, homes and health. Heal the broken-hearted, relieve those in hardship, and protect the vulnerable. Make our work sincere, accountable and beneficial. Keep us honest, united and steadfast upon khayr. Ameen.*

With gratitude and prayers.

Mufti Menk  
Global Ambassador

"And whatever good thing you spend shall be repaid to you in full, and you shall not be wronged"  
(Qur'an 2:272)



## Section 10

# Strategic Vision for 2025: Leadership, Sustainability, and Innovation

In pursuit of our 2025 vision, we are embarking on a bold and ambitious roadmap that draws strength from principled leadership, robust financial planning, and strategic innovation.

## Strengthening Leadership and Governance

Our commitment to excellence begins with cultivating empowered leadership at all levels. We are investing in the ongoing development of our executive team and local office leads, ensuring they are equipped to navigate the evolving humanitarian landscape with integrity, vision, and agility. By fostering a culture of accountability, transparency, and continual learning, we will inspire confidence and deliver meaningful impact for our beneficiaries.

## Ensuring financial sustainability and launching our Waqf

Financial sustainability remains a cornerstone of our strategy. In 2025, we are proud to announce the launch of our institutional waqf (endowment fund), which will provide a perpetual source of funding to underpin our core projects and future initiatives. This waqf will not only diversify our income streams but also strengthen our resilience in the face of economic fluctuations, ensuring our ability to deliver critical services for generations to come.

## Maximising impact through strategic partnerships

We recognise that no single organisation can address complex challenges in isolation. That is why we are forging robust partnerships with sector-leading NGOs, community groups, and international agencies to pool resources, share expertise, and co-create innovative solutions. By working collaboratively, we can amplify our reach and secure better outcomes for the communities we serve.

## Harnessing the power of volunteers

Our volunteers remain at the heart of our mission. Their passion, commitment, and local knowledge drive the success of our programmes worldwide. Over the next year, we will expand our volunteer engagement initiatives, providing comprehensive training and leadership opportunities that empower individuals to contribute meaningfully, both at home and abroad.

## Embracing Technological Innovation: AI and Beyond

Staying at the forefront of technological advancement is critical to our continued success. We are actively investing in the integration of cutting-edge technologies, including AI-driven data analysis, to enhance the efficiency and effectiveness of our overseas operations. These innovations will enable us to deliver aid more precisely, monitor impact in real time, and adapt our strategies responsively to community needs.

## Milestone

2025 will mark our 10th anniversary. This milestone offers us the opportunity to reflect on our achievements and look ahead to strengthening our efforts to make a lasting difference. We look forward to celebrating this special occasion with our partners, communities, donors, and volunteers.



## Vision for 2026 and beyond

As we move into 2026, Abdullah Aid is committed to advancing its mission through strategic growth and innovation. We will strengthen leadership across the organisation to ensure effective governance and impactful decision-making. By growing our endowment, we aim to secure long-term financial sustainability, enabling us to respond to humanitarian needs with agility and confidence.

Our partnerships will be deepened to maximise collective impact, while volunteer engagement will be expanded to harness the power of community driven support. We will invest in artificial intelligence and emerging technologies to enhance the efficiency, accuracy, and reach of our aid delivery systems.

Central to our approach is a commitment to empowering communities toward self reliance. We will prioritise projects that build local capacity, promote economic independence, and foster long-term resilience. Guided by faith and compassion, our work will continue to focus on creating lasting, positive change and ensuring every community has the opportunity to thrive.

Together with our supporters, partners, and the dedicated efforts of our staff and volunteers, Abdullah Aid is building a legacy rooted in compassion, sustainability, and transformational change. As we look to the future, our unwavering focus remains on elevating lives, strengthening resilience, and advancing a world where dignity, opportunity, and hope are accessible to all.

We recognise that meaningful impact is achieved through collaboration, innovation, and a deep understanding of the challenges faced by those we serve. With faith as our foundation and humanity as our guide, we will continue to walk alongside communities empowering them to shape their own futures and build a better tomorrow.



## Section 11

# Strategy, Learning & Development away weekend

One team. One standard. Shared impact.

### Why we came together:

In line with our working theme 'Faith in Action': From mercy to meaningful change. We convened colleagues from across our global offices for a dedicated strategy, learning and development weekend. The purpose was clear: align on delivery standards, sharpen core skills and strengthen a shared culture of accountability and service.

### How we learned:

Independent facilitators led fully interactive sessions focused on the essentials of high quality programming and stewardship: Safeguarding & protection (policy into practice, reporting pathways). Monitoring, Evaluation, Accountability & Learning (MEAL) (evidence, indicators, adaptive management). Financial management & controls (budgets, grants compliance, value for money). Project design & proposals (theory of change, risk and mitigation, logframes). Ethical communications (consent-based, dignity-centred storytelling). Trustees and senior leaders participated throughout, engaging directly with teams in workshops and live casework. Our Global Ambassador, Mufti Ismail Menk, also attended, offering reflections on sincerity, stewardship and service to beneficiaries.

### What changed (early outcomes):

**Tighter standards:** A shared baseline for safeguarding, MEAL and financial stewardship now underpins all programmes, reinforcing our commitment to openness and strong governance.

**Better evidence:** Clearer indicators and improved data tools are lifting the quality of monitoring and evaluation across country offices.

**Faster collaboration:** Country teams are co-designing proposals and sharing resources more effectively, reducing duplication and improving delivery timelines.

**Culture of improvement:** Staff report greater confidence in escalating risks, documenting lessons and communicating results, reflecting our view that accountability is a journey, not a destination.

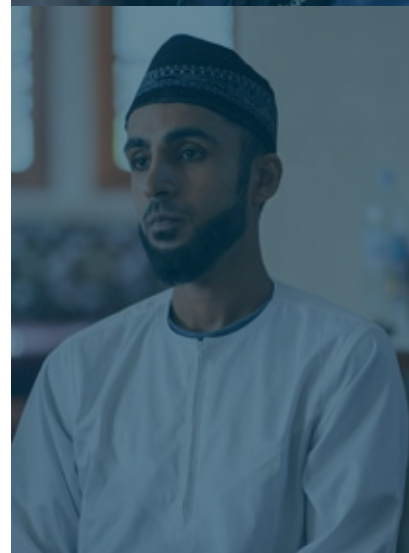
### Why it matters:

Every pound entrusted to us and every person we serve, is a sacred trust. Strengthening people, systems and oversight ensures that our work is delivered with integrity, transparency and measurable impact.

### What's next:

We will make the 'Away Weekend' a regular fixture, supported by a rolling masterclass calendar, cross-country communities of practice, and a simple learning tracker for board oversight, embedding continuous learning into how we plan, deliver and report

"When we invest in our people, we multiply the benefit to the people we serve."



Abdullah Aid  
81 Upton Lane  
London E7 9PB  
United Kingdom

Tel: +44 20 8 279 0166

[info@abdullahaid.org](mailto:info@abdullahaid.org)  
[abdullahaid.org](http://abdullahaid.org)

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**ABDULLAHAID.ORG**

Charity Reg: 1165916

**REGISTERED CHARITY NUMBER: 1165916**

**Report of the Trustees and**  
**Audited Financial Statements for the Year Ended 31 December 2024**  
**for**  
**Abdullah Aid**

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

Abdullah Aid

Contents of the Financial Statements  
for the Year Ended 31 December 2024

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Abdullah Aid

Report of the Trustees  
for the Year Ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Public benefit**

The trustees confirm they have had regard to the Charity Commission's guidance on public benefit. The charity's purposes are advanced through grants and programmes across MENA, Sub-Saharan Africa and South Asia, relieving poverty and hardship and improving access to essentials such as food, water, health care and shelter. Activities described in 'Objectives, activities and achievements' evidence identifiable public benefit.

### **Objectives, activities and achievements**

Our charitable objectives are to relieve poverty and advance community welfare. During the year we:  
Delivered programmes in 21 countries.

Awarded £8,985,862 of grants (charitable activities), with major allocations to: Palestine £2,549,515; Syria £969,000; Yemen £736,100; Pakistan £654,624; Tanzania £598,030; The Gambia £680,893; Lebanon £474,072; Jordan £304,075; India £509,441; Indonesia £291,768. (Full country list in Note 5.)

Reached c. 1,035,000 people (year-at-a-glance metric).

Further narrative and case studies appear in the public Annual Report; this Trustees' Report summaries the statutory position.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Fundraising activities**

We raise funds from the public via campaigns, events and digital channels; where third-party platforms or partners are used, we have written agreements and oversight. We monitor fundraising activities, record and respond to complaints, and take particular care to protect vulnerable people. Fundraising costs were £266,149 (c. 3.2% of income).and (2023: 234,142)

## **FINANCIAL REVIEW**

### **Financial position**

Total income was £8,319,803 (restricted £7,462,135; unrestricted £857,668). Total expenditure was £9,729,116, comprising charitable activities £8,985,862, raising funds £266,149, support costs £342,889, and governance costs £134,216. The net result was a deficit of £1,409,313 (driven by draw-down of restricted funds) and an unrestricted surplus of £109,353. Year-end cash was £2,342,559 (2023: £3,663,272).

## Abdullah Aid

### Report of the Trustees for the Year Ended 31 December 2024

#### **FINANCIAL REVIEW**

##### **Reserves policy (with free reserves)**

The trustees aim to hold free reserves equivalent to 3 months of core operating costs to buffer working capital needs and income volatility.

Free reserves definition: unrestricted funds excluding designated funds and tangible fixed assets used for charitable purposes.

Free reserves position as of 31st December 2024: £278,944

##### **Going concern**

The trustees have reviewed cash-flow forecasts for at least 12 months, alongside the reserves position and funding profile, and judge that the going-concern basis remains appropriate. No material uncertainties have been identified by the trustees. (Auditors also concluded going concern is appropriate.)

##### **Principal risks and uncertainties**

Principal risks and mitigation includes:

1. Operating in high-risk jurisdictions - partner due diligence, sanctions/AML screening, monitoring visits.
2. Regulatory compliance - policy suite, audit, and board oversight.
3. Restricted-fund stewardship - fund-by-fund tracking and grant agreements with clear deliverable/reporting.
4. Safeguarding - training, whistleblowing, safer-partnering checks, case management.
5. Financial sustainability & Foreign Exchange(FX) - cash-flow forecasting, pragmatic FX controls.
6. Cyber/data - access controls, MFA, training, incident response.
7. Reputation/comms - content approvals, complaints handling.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity governing document is a CIO Foundation model constitution registered with charity commission on 8th March 2016 amended on 21st November 2017.

The charity is controlled by its governing document and constitutes a Charitable Incorporated Organisation (CIO) as defined by the Charity Act 2011.

##### **Future Plans**

Priorities for 2025/26 include: strengthening humanitarian programmes; launching the Abdullah Aid waqf (endowment) to support long-term sustainability; expanding volunteer engagement; and investing in data/AI to enhance overseas operations.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1165916

##### **Principal address**

81 Upton Lane  
London  
E7 9PB

**Abdullah Aid**

**Report of the Trustees**  
**for the Year Ended 31 December 2024**

**Trustees**

Rizwan Patel - Chair

Umar Patel

Masihullah Patel

Firoz Patel

**Chief Executive Officer**

Shakil Malji

**Auditors**

Prestons & Jacksons Partnership LLP

Statutory Auditors

364 - 368 Cranbrook Road

Ilford

Essex

IG2 6HY

**Accountants**

MSP Associates London Limited

Chartered Certified Accountants

10 Cameron Road

Ground Floor Front

Ilford

Essex

IG3 8LA

Abdullah Aid

Report of the Trustees  
for the Year Ended 31 December 2024

**EVENTS SINCE THE END OF THE YEAR**

Information relating to events since the end of the year is given in the notes to the financial statements.

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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.

20/10/2025

Approved by order of the board of trustees on ..... and signed on its behalf by:



Trustee - Rizwan Patel

## Report of the Independent Auditors to the Trustees of Abdullah Aid

### **Opinion**

We have audited the financial statements of Abdullah Aid (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Report of the Independent Auditors to the Trustees of  
Abdullah Aid

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable organisation has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting record and returns; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Trustees of  
Abdullah Aid**

**Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities including fraud is detailed below :

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory framework within which the charitable organisation operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable organisation's ability to operate or to avoid material penalty. We also considered the opportunities and incentives that may exist within the charitable organisation for fraud. The laws and regulations we considered were General Data Protection Regulation (GDPR), employment legislation, taxation legislation and anti-fraud, bribery and corruption legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be within the timing of recognition of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, internal audit and the Trustees about their own identification and assessment of the risks and irregularities, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with Charity Commission, review of donor audit reports, and reading of minutes of meetings of those charged with governance.

Report of the Independent Auditors to the Trustees of  
Abdullah Aid

Owing to inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

A. PATEL

A. PATEL BAC(INS) FCA BFP.  
Prestons & Jacksons Partnership LLP  
Statutory Auditors  
364 - 368 Cranbrook Road  
Ilford  
Essex  
IG2 6HY

Date: 21/10/25

Abdullah Aid

Statement of Financial Activities  
for the Year Ended 31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	857,668	7,462,135	8,319,803	8,609,480
<b>EXPENDITURE ON</b>					
Raising funds	3	266,149	-	266,149	234,142
<b>Charitable activities</b>	4				
Charitable Activities		5,061	8,980,801	8,985,862	5,194,832
Support Costs		342,889	-	342,889	264,198
Governance Costs		134,216	-	134,216	73,805
<b>Total</b>		<b>748,315</b>	<b>8,980,801</b>	<b>9,729,116</b>	<b>5,766,977</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>109,353</b>	<b>(1,518,666)</b>	<b>(1,409,313)</b>	<b>2,842,503</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		177,626	3,587,526	3,765,152	922,649
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>286,979</b>	<b>2,068,860</b>	<b>2,355,839</b>	<b>3,765,152</b>

The notes form part of these financial statements

Abdullah Aid

Balance Sheet

31 December 2024

	Notes	Unrestricted funds £	Restricted fund £	31.12.24 Total funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	10,935	-	10,935	10,141
<b>CURRENT ASSETS</b>					
Debtors	13	46,913	-	46,913	123,107
Cash at bank		273,699	2,068,860	2,342,559	3,663,272
		<u>320,612</u>	<u>2,068,860</u>	<u>2,389,472</u>	<u>3,786,379</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(44,568)	-	(44,568)	(31,368)
		<u>276,044</u>	<u>2,068,860</u>	<u>2,344,904</u>	<u>3,755,011</u>
<b>NET CURRENT ASSETS</b>					
		<u>276,044</u>	<u>2,068,860</u>	<u>2,344,904</u>	<u>3,755,011</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>286,979</u>	<u>2,068,860</u>	<u>2,355,839</u>	<u>3,765,152</u>
<b>NET ASSETS</b>					
		<u>286,979</u>	<u>2,068,860</u>	<u>2,355,839</u>	<u>3,765,152</u>
<b>FUNDS</b>	15				
Unrestricted funds:					
General fund				286,979	177,626
Restricted funds:					
Restricted Funds				2,068,860	3,587,526
<b>TOTAL FUNDS</b>				<u>2,355,839</u>	<u>3,765,152</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20/10/2025 and were signed on its behalf by:

  
.....  
Trustee - Rizwan Patel

The notes form part of these financial statements

Abdullah Aid

Cash Flow Statement  
for the Year Ended 31 December 2024

	Notes	31.12.24 £	31.12.23 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(1,316,086)</u>	<u>2,566,015</u>
Net cash (used in)/provided by operating activities		<u>(1,316,086)</u>	<u>2,566,015</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(4,627)</u>	<u>(11,315)</u>
Net cash used in investing activities		<u>(4,627)</u>	<u>(11,315)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>3,663,272</u>	<u>1,108,572</u>
Cash and cash equivalents at the end of the reporting period		<u>2,342,559</u>	<u>3,663,272</u>

The notes form part of these financial statements

Abdullah Aid

Notes to the Cash Flow Statement  
for the Year Ended 31 December 2024

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>31.12.24</b>	31.12.23
	<b>£</b>	£
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(1,409,313)</b>	2,842,503
<b>Adjustments for:</b>		
Depreciation charges	3,832	2,806
Decrease/(increase) in debtors	76,194	(75,347)
Increase/(decrease) in creditors	13,201	(203,947)
<b>Net cash (used in)/provided by operations</b>	<b>(1,316,086)</b>	2,566,015

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/1/24	Cash flow	At 31/12/24
	£	£	£
<b>Net cash</b>			
Cash at bank	3,663,272	(1,320,713)	2,342,559
	<u>3,663,272</u>	<u>(1,320,713)</u>	<u>2,342,559</u>
<b>Total</b>	<b><u>3,663,272</u></b>	<b><u>(1,320,713)</u></b>	<b><u>2,342,559</u></b>

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

### **Statutory Information**

Abdullah Aid is a charitable incorporated organisation (CIO) registered with Charity Commission in England and Wales. The registered office address can be found at the information page.

### **Income**

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

### **Expenditure**

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

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

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment            - 25% on cost

Fixtures and Fittings         - 20% on cost

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Abdullah Aid

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

## Abdullah Aid

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

#### **2. DONATIONS AND LEGACIES**

<b>Restricted Donations</b>	<b>31.12.24</b>	<b>31.12.23</b>
	<b>£</b>	<b>£</b>
Afghanistan	130,385	176,836
Bangladesh	14,479	6,000
Egypt	73,050	-
Ethiopia	39,165	-
Gambia	206,253	869,700
Guinea	24,000	-
Guinea Bissau	119,645	14,600
India	440,241	12,540
Indonesia	291,768	28,029
Jordan	304,075	-
Lebanon	372,046	123,441
Libya	-	69,052
Morocco	35,706	148,244
Nepal	-	106,204
Niger	10,050	-
Nigeria	49,702	-
Pakistan	596,675	186,337
Palestine	2,938,199	1,762,685
Panama	100,000	-
Sierra Leone	-	132,149
Somalia	52,909	76,616
South Sudan	10,050	-
Sri Lanka	97,212	95,702
Syria	225,998	1,309,576
Tanzania	598,030	179,582
Turkey	-	1,244,323
Togo	82,940	-
Uganda	1,070	-
United Kingdom	32,849	22,201
Various	35,240	-
Yemen	580,398	539,385
<b>Other Restricted Funds</b>		
Zakaat	-	706,001
Sadaqah	-	279,250
Lillah	-	25,471
	<b>7,462,135</b>	<b>8,116,923</b>
<b>Unrestricted Donations</b>	<b>857,668</b>	<b>492,556</b>
<b>Total Donations and Gifts</b>	<b>8,319,803</b>	<b>8,609,479</b>

Abdullah Aid

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**3. RAISING FUNDS**

**Raising donations and legacies**

	<b>31.12.24</b>	31.12.23
	£	£
Advertising	<b>66,700</b>	62,265
Fundraising Costs	<b>199,449</b>	171,877
	<b><u>266,149</u></b>	<u>234,142</u>

**4. CHARITABLE ACTIVITIES COSTS**

	Grant funding of activities (see note 5) £	Support costs (see note 6) £	Totals £
Charitable Activities	<b>8,985,862</b>	-	<b>8,985,862</b>
Support Costs	-	<b>342,889</b>	<b>342,889</b>
Governance Costs	-	<b>134,216</b>	<b>134,216</b>
	<b><u>8,985,862</u></b>	<b><u>477,105</u></b>	<b><u>9,462,967</u></b>

Abdullah Aid

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**5. GRANTS PAYABLE**

	<b>31/12/24</b>	<b>31/12/23</b>
	<b>£</b>	<b>£</b>
Afghanistan	<b>201,000</b>	220,995
Palestine	<b>2,549,515</b>	1,586,489
Pakistan	<b>654,624</b>	326,410
Panama	<b>100,000</b>	-
India	<b>509,441</b>	16,715
Yemen	<b>736,100</b>	449,195
Sri Lanka	<b>120,410</b>	77,440
Bangladesh	<b>14,479</b>	18,700
The Gambia	<b>680,893</b>	429,195
Guinea	<b>24,000</b>	-
Guinea Bissau	<b>119,645</b>	72,300
Niger	<b>10,050</b>	-
Nigeria	<b>49,702</b>	26,826
Sierra Leone	<b>104,609</b>	49,840
South Sudan	<b>10,050</b>	-
Syria	<b>969,000</b>	470,325
Tanzania	<b>598,030</b>	349,694
Togo	<b>82,940</b>	-
Uganda	<b>1,070</b>	-
United Kingdom	<b>18,547</b>	38,726
Indonesia	<b>291,768</b>	105,008
Lebanon	<b>474,072</b>	-
Jordan	<b>304,075</b>	143,675
Nepal	<b>34,854</b>	38,082
Egypt	<b>73,050</b>	-
Ethiopia	<b>39,165</b>	3,000
Libya	<b>-</b>	70,250
Morocco	<b>72,902</b>	111,048
Somalia	<b>57,200</b>	52,918
Turkey	<b>-</b>	301,020
Various	<b>35,240</b>	236,222
Monitoring & Evaluation Travel	<b>49,430</b>	47,276
	<b>8,985,861</b>	<b>5,242,108</b>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**6. SUPPORT COSTS**

	Management	Finance	Governance	Totals
	£	£	costs	£
			£	
Support Costs	72,260	270,629	-	342,889
Governance Costs	-	-	134,216	134,216
	<u>72,260</u>	<u>270,629</u>	<u>134,216</u>	<u>477,105</u>

Support costs (finance, HR, IT, premises) and governance costs (audit, board and regulatory compliance) are apportioned to activities based on proportion of direct grant spend by country/programme, reviewed annually. In 2024, support costs totalled £342,889 and governance costs £134,216.

**7. AUDITORS' REMUNERATION**

	31.12.24	31.12.23
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>12,000</u>	<u>18,056</u>

	Audit Fees	Accountancy Fees	Total
	£	£	£
Current Auditors	8,400	3,600	12,000
	<u>8,400</u>	<u>3,600</u>	<u>12,000</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

**Trustees' expenses**

During the year, trustee expenses amounted to £13,984 (2023: £3,057).

The majority of these costs related to travel expenses, including £11,772 incurred for fundraising activities and £2,212 for monitoring charitable projects overseas.

Abdullah Aid

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**9. STAFF COSTS**

	<b>31.12.24</b>	31.12.23
	<b>£</b>	£
Wages and salaries	<b>248,156</b>	140,826
Social security costs	<b>20,668</b>	8,752
	<b><u>268,824</u></b>	<u>149,578</u>

The average monthly number of employees during the year was as follows:

	<b>31.12.24</b>	31.12.23
Admin and Management	<b><u>7</u></b>	<u>5</u>

No employees received emoluments in excess of £60,000.

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.12.22**

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>492,556</u>	<u>8,116,924</u>	<u>8,609,480</u>
<b>EXPENDITURE ON</b>			
Raising funds	234,142	-	234,142
<b>Charitable activities</b>			
Charitable Activities	-	5,194,832	5,194,832
Support Costs	216,922	47,276	264,198
Governance Costs	59,963	13,842	73,805
<b>Total</b>	<b><u>511,027</u></b>	<b><u>5,255,950</u></b>	<b><u>5,766,977</u></b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(18,471)</b>	<b>2,860,974</b>	<b>2,842,503</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>196,097</u>	<u>726,552</u>	<u>922,649</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>177,626</u></b>	<b><u>3,587,526</u></b>	<b><u>3,765,152</u></b>

Abdullah Aid

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**11. KEY MANAGEMENT PERSONNEL**

The Key Management Personnel comprises of the Board of Trustees and the CEO.

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2024	11,315	6,116	17,431
Additions	-	4,627	4,627
	<hr/>	<hr/>	<hr/>
At 31 December 2024	11,315	10,743	22,058
	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>			
At 1 January 2024	2,262	5,028	7,290
Charge for year	2,262	1,571	3,833
	<hr/>	<hr/>	<hr/>
At 31 December 2024	4,524	6,599	11,123
	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>			
At 31 December 2024	6,791	4,144	10,935
	<hr/>	<hr/>	<hr/>
At 31 December 2023	9,053	1,088	10,141
	<hr/>	<hr/>	<hr/>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Other Debtors	46,913	123,107
	<hr/>	<hr/>

Abdullah Aid

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.24</b>	31.12.23
	£	£
Taxation and social security	<b>6,173</b>	4,118
Other creditors	<b>38,395</b>	27,250
	<b>44,568</b>	31,368

**15. MOVEMENT IN FUNDS**

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>177,626</b>	<b>109,353</b>	<b>286,979</b>
<b>Restricted funds</b>			
Restricted Funds	<b>3,587,526</b>	<b>(1,518,666)</b>	<b>2,068,860</b>
<b>TOTAL FUNDS</b>	<b>3,765,152</b>	<b>(1,409,313)</b>	<b>2,355,839</b>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>857,668</b>	<b>(748,315)</b>	<b>109,353</b>
<b>Restricted funds</b>			
Restricted Funds	<b>7,462,135</b>	<b>(8,980,801)</b>	<b>(1,518,666)</b>
<b>TOTAL FUNDS</b>	<b>8,319,803</b>	<b>(9,729,116)</b>	<b>(1,409,313)</b>

## Abdullah Aid

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

#### 15. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1/1/23 £	Net movement in funds £	At 31/12/23 £
<b>Unrestricted funds</b>			
General fund	196,097	(18,471)	177,626
<b>Restricted funds</b>			
Restricted Funds	726,552	2,860,974	3,587,526
<b>TOTAL FUNDS</b>	<u>922,649</u>	<u>2,842,503</u>	<u>3,765,152</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	492,556	(511,027)	(18,471)
<b>Restricted funds</b>			
Restricted Funds	8,116,924	(5,255,950)	2,860,974
<b>TOTAL FUNDS</b>	<u>8,609,480</u>	<u>(5,766,977)</u>	<u>2,842,503</u>

##### **Restricted Funds**

The restricted funds of £2,068,860 (2023:£3,587,526) at 31st December 2024 represents the balance carried forward on a number of different projects over different countries as disclosed in Note 2 and Note 5.

##### **Unrestricted Designated Funds**

This fund is used to cover the charity's overhead costs.

## Abdullah Aid

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

#### **16. RELATED PARTY DISCLOSURES**

During the year the charity had the following related party transactions, all conducted at arm's length and in the charity's best interests:

##### **1. Trustee-connected grants**

Aggregate grants to partner charities with trustee board overlap totalled £1,996,282 (Tanzania - £1,114,389, The Gambia - £680,893 and Afghanistan - £201,100) and (2023: £1,000,643).

Relationship: an Abdullah Aid trustee also serves on the boards of the partner entities.

Year-end balances: £22,406 is payable to Afghanistan as at 31 Dec 2024.

##### **2. Services from trustee-connected entity**

Book-keeping services: £6,696 (2023: £8,105) provided by a trustee's accountancy firm, procured and approved in line with the conflicts policy and benchmark to market rates.

Year-end payable: £6,480 is payable as at 31st Dec 2024 (2023 : £4,200)

During the year the charity procured governance, risk and compliance consultancy services from SureTrust Limited, a company in which Dr Firoz Patel (trustee) is a director/shareholder. Fees for the year totalled £2,900 at 31 December 2024. The engagement was conducted on normal commercial terms at arm's length and authorized in line with the charity's conflicts policy; the interested trustee took no part in the decision and did not vote.

No other trustee received remuneration for acting as a trustee

##### **Trustee remuneration and donations**

Trustees donated £747 (2023: £1,704), with no conditions attached.

No trustee received remuneration for their role.

##### **Trustees' Expenses**

See Note 8

#### **17. POST BALANCE SHEET EVENTS**

There were no post-balance-sheet events requiring adjustment or disclosure.

## Abdullah Aid

### Notes to the Financial Statements - continued for the Year Ended 31 December 2024

#### **18. FINANCIAL INSTRUMENTS**

The charity's basic financial instruments comprise cash, receivables and payables, all measured at amortised cost under FRS 102. The charity is exposed to:

1. Credit risk on receivables (low; managed via active credit control).
2. Liquidity risk (managed through cash-flow forecasting and reserves).
3. Currency risk arises where grants are disbursed in foreign currencies (managed pragmatically; not material relative to scale).
4. No derivatives are used. At year-end Cash at bank was £2,342,559; receivables £46,913 and payables totalled £44,568.

Abdullah Aid

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24 £	31.12.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations & Gifts	7,952,593	8,116,924
Gift aid	310,372	405,060
Sponsorships	-	18,310
Income - Ticket Sales	56,838	69,186
	<hr/>	<hr/>
	8,319,803	8,609,480
<b>Total incoming resources</b>	<b>8,319,803</b>	<b>8,609,480</b>
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	66,700	62,265
Fundraising Costs	199,449	171,877
	<hr/>	<hr/>
	266,149	234,142
 <b>Charitable activities</b>		
Donations	8,985,862	5,242,108
 <b>Support costs</b>		
<b>Management</b>		
Rents and rates	15,989	16,258
Insurance	18,425	2,014
Light and heat	2,415	1,593
Telephone	3,572	4,962
Postage and stationery	11,258	19,124
Subscriptions	6,281	8,502
Volunteer Expenses	5,359	5,819
Uniform	1,031	-
Repairs & Renewals	4,098	4,585
Depreciation of tangible assets	3,832	2,806
	<hr/>	<hr/>
	72,260	65,663

This page does not form part of the statutory financial statements

Abdullah Aid

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
<b>Management</b>		
<b>Finance</b>		
Salaries	248,156	140,826
Social security	20,668	8,752
Other Costs	-	837
Bank charges	1,805	844
	<hr/>	<hr/>
	270,629	151,259
<b>Governance costs</b>		
Auditors' remuneration	12,000	18,056
Legal & Professional fees	15,122	16,375
Consultancy Fees	100,398	31,269
Book-Keeping	6,696	8,105
	<hr/>	<hr/>
	134,216	73,805
	<hr/>	<hr/>
Total resources expended	9,729,116	5,766,977
	<hr/>	<hr/>
Net (expenditure)/income	(1,409,313)	2,842,503
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**ABDULLAH AID**

England & Wales - Charity number 1165916

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# Accounts

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**Abdullah Aid**

*Children in Syrian refugee camps*



# ANNUAL REVIEW 2023

Charity Reg: 1165916  
Company Reg No: CE006846

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# Introduction

2023 has been a year of profound impact for Abdullah Aid, as we continued our mission to provide essential humanitarian assistance across the globe. From disaster relief to sustainable development projects, our work is driven by a deep commitment to uplift vulnerable communities. This year, we expanded our efforts, addressing both immediate needs and long-term solutions in line with the United Nations Sustainable Development Goals (SDGs).

With the ongoing support of our donors, we directly impacted over half a million people through our various programmes, bringing hope and support to those most in need.



# Chairman and CEO Message

*Assalamu Alaikum wa Rahmatullahi wa Barakatuh,*

2023 has been a year of immense challenges, but also one of hope, perseverance, and growth. Abdullah Aid has been at the forefront of many humanitarian crises, providing essential relief to those most in need. From the devastating earthquakes in Morocco and Turkey to the floods in Pakistan, our efforts have reached some of the most vulnerable communities during their most difficult times.

This response has only been possible through the dedication of our donors, volunteers, and partners. Together, we have provided not only immediate relief but also sustainable solutions that empower communities to rebuild their futures. Projects like constructing wells, supporting livelihoods, and launching educational programmes for children are transforming lives in meaningful ways.

We have also strengthened our global partnerships, working closely with local organisations and international agencies to maximise our impact. By being culturally sensitive and responsive to the unique needs of each community, we have ensured that Abdullah Aid not only delivers relief but also restores dignity and inspires hope.

As we look ahead, our mission remains clear: to provide relief, restore dignity, and inspire hope. With your continued support, we are confident that we can face any challenge and continue to serve those who need us most.

*BarakAllahu feekum,*

Rizwan Patel – Chair  
Shakil Malji – CEO



# Impact at a Glance

Over

**500,000** beneficiaries across **20** countries

**£8+** million raised

**619** water facilities installed

**883** sponsorships across multiple regions

**280** homes built for displaced and poverty stricken families

**123,000** packs of bread distributed through projects

**21,000** food parcels distributed (100,000 individuals)

# Our programmes

## Emergency Relief

Abdullah Aid responded to multiple global emergencies, including severe flooding in Pakistan and earthquakes in Turkey, Afghanistan, Palestine and Morocco. Our teams delivered essential food, winter kits, and medical supplies, providing life-saving aid to over **250,000+** people.

In response to the devastating floods in Pakistan, Abdullah Aid initiated empowerment projects for women and families displaced by the disaster. We provided training and resources to help women establish small businesses, supporting their journey toward economic independence.

## Palestine: Delivering Lifesaving Aid Amidst Crisis

In response to the ongoing humanitarian crisis in Palestine, Abdullah Aid delivered **25** trucks filled with essential supplies from Egypt into Gaza. These trucks carried a range of critical resources, including medical equipment, medications, food, hygiene kits, and clothing. This support was vital in alleviating the suffering of families deeply affected by the conflict, providing them with the necessary tools to survive and maintain their dignity during these challenging times.

Abdullah Aid's efforts in Palestine reflect our unwavering commitment to delivering urgent relief to those in need, regardless of the barriers or difficulties faced. This is possible through the support of our donors, partners and faith communities.

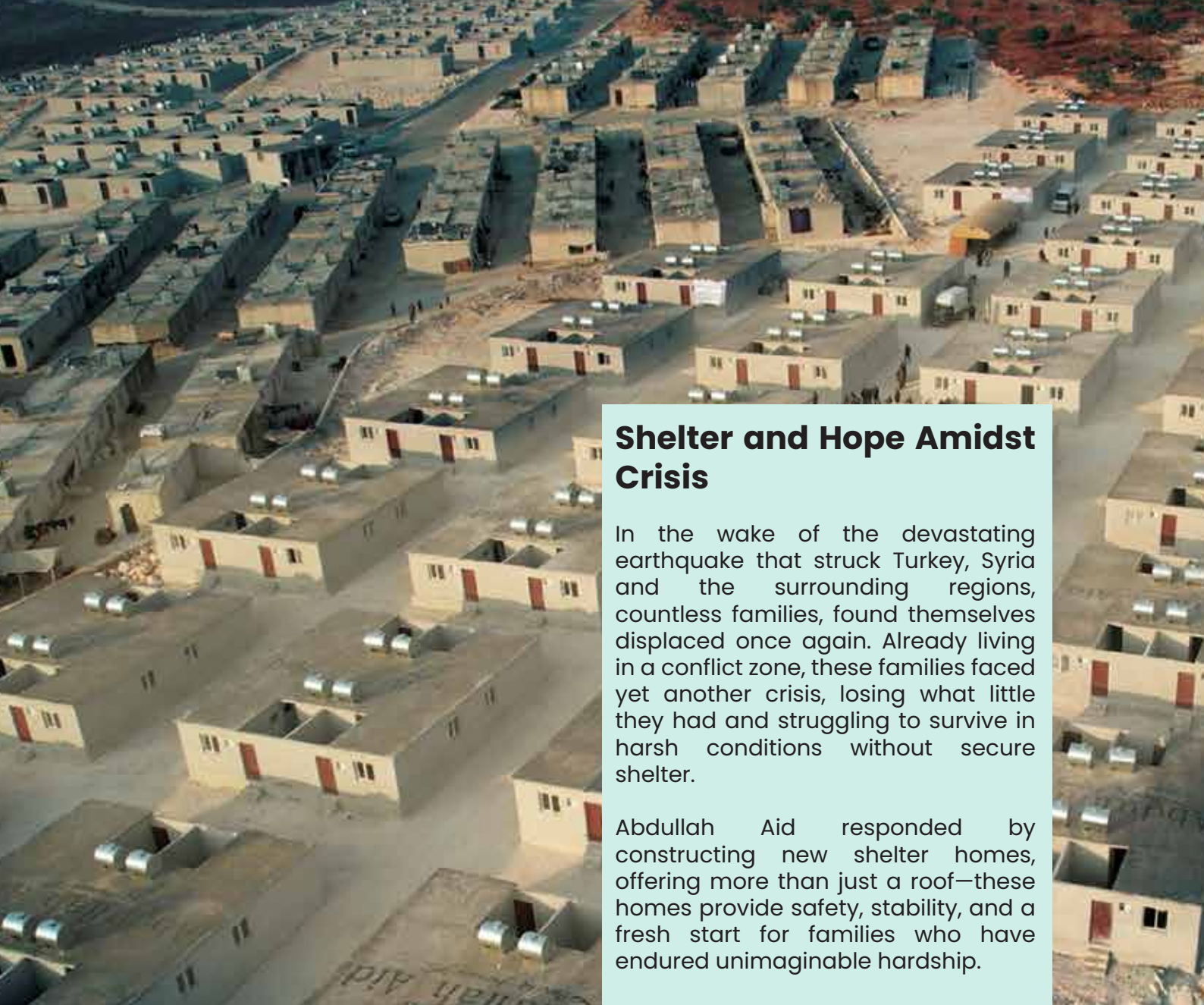
## Azaaz Health Centre: Lifesaving Care Amidst Crisis

In response to the severe political and socio-economic crisis in Syria, which has devastated living conditions and the healthcare system, Abdullah Aid established a health centre in Turkish-controlled Azaaz. This facility has provided critical medical care to over **70,000** vulnerable individuals. The centre is dedicated to delivering essential healthcare services to men, women, and children, ensuring that they receive the treatment they need to recover and thrive despite the ongoing hardships.

This initiative highlights Abdullah Aid's commitment to supporting communities in crisis, offering hope and healing in a region where healthcare is desperately needed.

### UNSDGs Addressed:





## Shelter and Hope Amidst Crisis

In the wake of the devastating earthquake that struck Turkey, Syria and the surrounding regions, countless families, found themselves displaced once again. Already living in a conflict zone, these families faced yet another crisis, losing what little they had and struggling to survive in harsh conditions without secure shelter.

Abdullah Aid responded by constructing new shelter homes, offering more than just a roof—these homes provide safety, stability, and a fresh start for families who have endured unimaginable hardship.

In addition to supporting displaced Syrian refugees, we focused on reaching out to families who were living in extreme poor conditions across Asia, Africa and Middle East.

Abdullah Aid constructed more than 280 homes.

The impact of these shelters reaches far beyond immediate relief. They represent resilience, dignity, and hope for a community that has suffered tremendous loss. No longer forced to live in makeshift tents or unsafe conditions, families now have the security they need to focus on healing and planning for a brighter future. These shelter homes stand as a testament to the compassion and humanity that continues to uplift those in need during times of crisis.

### UNSDGs Addressed:





# Water Projects

Access to clean water is a cornerstone of Abdullah Aid's work. In 2023, we installed 619 water facilities across countries including India, Pakistan, The Gambia, Sri Lanka and Nepal.

Additionally we provided clean water to over **2,000** people in Yemen through monthly water deliveries.

These projects have dramatically reduced the burden of waterborne diseases.

## Water for Somita Village: A Source of Life and Hope

For the people of Somita village in The Gambia, access to clean water was once a daily struggle. With no nearby source of safe drinking water, villagers had to walk miles under the intense sun to reach a distant well, carrying heavy containers back to their homes. This physically demanding task was especially difficult for the elderly and those with health issues, and many simply could not make the journey, often relying on unsafe sources or going without water for days.

The installation of a borehole by Abdullah Aid has completely transformed life in Somita. Tapping into a deep and reliable source of clean water, the borehole now provides fresh, safe drinking water just steps away from villagers' homes.

This change has brought immediate relief. Families no longer need to undertake long, exhausting trips to meet their basic water needs. Children can focus on their education and enjoy their childhood, while adults have more time and energy for farming, small trades, and other vital activities. Most importantly, the community now has consistent access to clean water, improving health and wellbeing across the village.

The borehole has done more than provide water—it has brought new opportunities, better health, and hope for a brighter future for Somita village.

### UNSDGs Addressed:



# Food Security

In Yemen and Lebanon, where hunger remains a critical issue, Abdullah Aid's bakery projects produced and distributed **123,000** bread packs, providing vital nourishment to families affected by conflict and famine.

Additionally, to help tackle food insecurity and malnutrition, we delivered more than 21,000 food packs, benefiting more than 100,000 individuals.



## Mrs. Tahanint's Story: A Mother's Strength and a Community's Support

Mrs. Tahanint, a 45-year-old widow, faced immense challenges after the passing of her husband due to a prolonged illness. With eight children depending on her, she struggled to provide the basics for her family. Living in a humble home with limited means, they often faced days of uncertainty and hunger.

Despite her difficult circumstances, Mrs. Tahanint remained determined to care for her children. With no other source of income and the weight of responsibility on her shoulders, she persevered, searching for ways to meet their daily needs.

When she learned about Abdullah Aid's Food Parcel programme, she decided to reach out. After being accepted, Mrs. Tahanint received regular food parcels filled with essential, nutritious items, giving her family the nourishment they needed.

This support brought immediate relief. With a consistent supply of food, Mrs. Tahanint no longer had to worry about how to feed her children. She was able to focus on their education and well-being, creating a more stable environment for them to thrive.

Her story is a testament to the power of community and support. Abdullah Aid's Food Parcel programme allowed Mrs. Tahanint to provide for her family with dignity, showing that even in the hardest times, hope and resilience can prevail.



### UNSDGs Addressed:



# Medical and Mobility Support: Restoring Dignity & Independence



Before



After

Abdullah Aid has been at the forefront of delivering essential medical and mobility assistance to individuals living with disabilities. Through cataract treatments in six countries—Pakistan, Guinea Bissau, Yemen, Nigeria, Nepal, and Sierra Leone—we have helped restore the sight of over **400** people, giving them the gift of vision and transforming their lives. Additionally, we have provided mobility aids to many more, ensuring that they regain independence and dignity.

One particularly moving story is that of Ishtiaq from Afghanistan, who had been walking on his hands and knees due to a lack of funds for a wheelchair. When Abdullah Aid delivered a wheelchair to him, his joy was overwhelming. This simple gift drastically improved his mobility, enabling him to perform daily tasks with ease and enhancing his overall quality of life.

These projects have been life-changing, not only for the individuals affected but also for their families, easing the burdens of daily challenges and instilling a renewed sense of confidence and hope. Through this support, Abdullah Aid continues to fulfil its mission of providing compassion and relief to those most in need.

## UNSDGs Addressed:



# Winter Warmth Campaigns

To support vulnerable communities during harsh winters, Abdullah Aid distributed **5,000** winter kits, including blankets, clothing, and heating supplies to families in Syria, Pakistan, and Lebanon. These resources helped families survive freezing Temperatures, protecting them from winter-related illnesses.

## Total beneficiaries: 20,000+

UNSDGs Addressed:



# Education and Sponsorship Programmes

Our sponsorship programs support **883** individuals in countries such as The Gambia, Tanzania and Yemen, providing education, welfare, and stability. Sponsorship enables the beneficiaries to pursue the dream of education and take a step to break the cycle of poverty.



## Fatima's Story: A Journey of Resilience and Empowerment

After the tragic loss of her husband, Fatima faced significant challenges. Left as the sole provider for her family, she struggled to make ends meet. The responsibility of caring for her children weighed heavily on her, and without a stable source of income, she found herself in difficult circumstances.

It was during this time that Fatima learned about Abdullah Aid's Widow Sponsorship programme. With a sense of hope, she applied and was accepted. Through the programme, She received vital financial support that helped her regain control over her life.

Today, Fatima no longer faces the uncertainties that once overwhelmed her. She has the means to provide for her family and live with dignity. Her resilience and determination, combined with the support from Abdullah Aid, have enabled her to build a stable future.

Fatima's story is one of transformation and inspiration. She now encourages others in her community to seek help and believe in their ability to overcome challenges. Abdullah Aid's Widow Sponsorship programme has been instrumental in her journey, showing how targeted support can lead to renewed hope and opportunities.

### UNSDGs Addressed:



# Empowerment Programmes: Building Self-Sufficiency and Hope

Abdullah Aid's empowerment programmes play a crucial role in helping individuals and families regain confidence and achieve self-sufficiency. These initiatives have supported hundreds of vulnerable people, including widows and those struggling to make ends meet.

One such inspiring story is that of Aminah, a widow who supported herself and her three children by sewing. Her income, though modest, allowed her to meet her family's basic needs. However, when Aminah's sister—also a widow—fell seriously ill, she sacrificed her savings to help pay for her sister's medical treatment. Sadly, her sister passed away, leaving Aminah with the responsibility of caring for her two orphaned nieces. With more dependants and mounting expenses, Aminah was forced to sell her sewing machine to provide for her growing family.

That's when Abdullah Aid stepped in. By providing Aminah with a new sewing machine, we helped her regain her means of income, allowing her to once again support her family with dignity and independence. This story reflects the power of empowerment programmes to change lives, helping individuals like Aminah take control of their futures.



## UNSDGs Addressed:



# Masjid Construction

Overview: We built mosques in Tanzania, Gambia, Guinea Bissau, and Indonesia, providing essential spaces for worship and community gathering.

Impact: These mosques have enhanced access to religious practices, particularly Jummah prayers, strengthening community bonds and spiritual well-being. With local mosques now accessible, elderly people, women, and children no longer need to travel long distances for prayers. This ease of access has fostered stronger communal ties and a more vibrant community life.





## Masjid Construction in Masalor Village: A Community United in Faith

In Masalor Village, Sierra Leone, the community faced considerable challenges in practising their faith. Without a local mosque, many villagers prayed at home or had to travel long distances to attend congregational prayers. This made fulfilling their religious duties difficult and limited opportunities for communal worship and learning.

Recognising this need, Abdullah Aid supported the construction of a new masjid and madrasah for the village. The masjid quickly became a centre of spiritual and communal life, allowing the villagers to gather for the five daily prayers and strengthen their bonds as a community.

The addition of the madrasah provided local children with the chance to deepen their understanding of Islam, instilling faith and values that will shape the future of the village. The masjid has become a place not only for worship but also for learning, unity, and celebration, with villagers coming together for events like communal iftars during Ramadan.

Today, the people of Masalor are thriving, empowered by their shared faith and the knowledge they continue to gain. The masjid stands at the heart of their community, fostering collaboration and hope for generations to come.

### Addressed:



# Eid Gifts

**Overview:** Delivered Eid gifts to over **2,500** children from disadvantaged backgrounds, bringing joy and hope during festive occasions.

**Impact:** Created positive experiences for children, fostering a sense of happiness and community spirit. The gifts have not only brought smiles but also instilled a sense of being valued and remembered during significant religious celebrations.

## UNSDGs Addressed:



# Financial Review

In 2023, Abdullah Aid raised **£8+ million** through generous contributions from our donors. These funds were allocated to key areas:

- 100% of donations to program expenses, directly impacting the lives of vulnerable people.
- The government supplied Gift Aid component of these donations covered all our operational costs and fundraising expenses ensuring organisational growth and long-term investment.

## Project Supported

- **Emergency Relief**
- **Water Projects**
- **Food Provisions**
- **Education & Welfare**
- **Winter Campaign**
- **Masjid & Madrasah**
- **Sponsorship Programmes**
- **Shelter Projects**
- **Empowerment**
- **Medical Support**
- **Cash Grants**
- **Hygiene Packs**
- **UK Community Support**
- **Olive Trees**



# Governance and Leadership

## Commitment to Excellence

Abdullah Aid remains steadfast in its mission to provide compassionate and effective assistance to those in need. Our impact in 2023 highlights not only our ability to address urgent needs but also our strategic efforts to foster long-term development across the communities we serve. We remain committed to expanding our reach, enhancing programme quality, and refining our operational strategies to better serve vulnerable populations worldwide.

We acknowledge the Charity Commission's recent regulatory warning concerning the procedural oversight regarding the appointment of a Trustee as an employee without prior approval. This occurred during a period of rapid growth in 2018, and we deeply regret the error. We have since taken robust actions to address this non-compliance and implemented measures to prevent future occurrences, reinforcing our dedication to the highest standards of governance and transparency. Our response includes:

### **Strengthened Governance Framework:**

We have bolstered our Board with the appointment of legal and governance specialists, ensuring that our trustees are equipped with the expertise necessary to guide the charity effectively. This step aligns with best practices as outlined in the Charity Governance Code, reinforcing our commitment to accountability and legal compliance.

### **Comprehensive Trustee Training:**

We have introduced mandatory trustee training programmes focusing on compliance, regulatory obligations, and governance best practices. This training ensures all trustees understand their legal duties and the importance of maintaining robust governance standards in line with the Charity Commission's guidance.

### **Independent Organisational Review:**

We conducted an external review to assess and improve our organisational practices, identifying areas for enhancement in risk management, safeguarding, and financial oversight. The review has led to the adoption of a risk-based approach to compliance, ensuring that significant risks are identified, monitored, and managed effectively to protect the charity's assets and reputation.

### **Strategic Leadership Enhancements:**

We appointed a charity governance and risk specialist to oversee compliance and regulatory standards, embedding a culture of continuous improvement. This role involves regular reviews of governance policies, including due diligence procedures for trustees and partners, to ensure alignment with best practice guidelines and regulatory requirements.

Our approach extends beyond addressing past issues; we are focused on embedding a culture of excellence throughout the organisation. Our governance strategy emphasises proactive risk management, safeguarding, and transparent decision-making to ensure that Abdullah Aid operates with the highest ethical standards and delivers on its charitable objectives effectively. This commitment to excellence is not only reflected in the improvements to our internal practices but also in the way we engage with stakeholders, ensuring openness and accountability in all our operations.

Furthermore, our Board regularly evaluates safeguarding policies and risk management frameworks to respond to evolving needs and emerging risks in the communities we support. We have instituted regular reviews of our safeguarding practices and compliance with the latest regulatory requirements, thus fortifying our ability to protect beneficiaries and uphold their rights.

Looking ahead, we are dedicated to refining our governance structures, enhancing trustee engagement, and continuously improving our operational effectiveness to ensure that Abdullah Aid continues to deliver impactful, ethical, and sustainable aid to those in need.

# Looking Ahead

As we look to 2024, Abdullah Aid is dedicated to scaling up its projects, particularly in water access, education, and emergency response. Our goal is to build on the number of water facilities to bring clean water to thousands more.

We will also focus on empowerment initiatives for women and youth, offering vocational training and micro finance to help families build sustainable livelihoods.

Together with our supporters, we will continue to respond to crises, deliver sustainable development, and uplift communities around the world. To create long term change and improve the lives of some of the neediest communities.



# Thank You

To our donors, volunteers, and partners, we express our deepest gratitude. Your unwavering support has enabled Abdullah Aid to transform lives and bring hope to countless families. As we continue on this journey, we look forward to your continued trust and collaboration in building a brighter future for those less fortunate and future generations.



# Letter from our Ambassador: Mufti Menk

**Assalamu Alaikum wa Rahmatullahi wa Barakatuh,**

It is a true blessing and privilege to support the incredible work of Abdullah Aid. Over the past year, the charity has not only met the material needs of the most vulnerable but also honoured the Islamic principles of compassion and mercy. Initiatives like the Widow Sponsorship programme, food distributions, water access, and emergency shelters reflect our collective duty as Muslims to care for our brothers and sisters in hardship.

The Prophet Muhammad (peace be upon him) reminded us that "The best of people are those who bring the most benefit to others." Abdullah Aid embodies this teaching, providing immediate relief while restoring hope, dignity, and self-reliance to those in need. Each project is an act of sadaqah jariyah—an ongoing charity that continues to benefit long after the work is done.

I have seen firsthand how these efforts have uplifted communities, empowering individuals to rebuild their lives with dignity and faith. Your contributions are not just acts of kindness; they are acts of worship, drawing us closer to Allah and fulfilling our responsibility to care for His creation.

To the staff, volunteers, and donors—may Allah reward you abundantly for your dedication and sincerity. I urge everyone to continue supporting this noble cause, knowing that together we are bringing ease, hope, and mercy to those who need it most, as Allah commands us.

*BarakAllahu feekum,*

**Mufti Ismail Menk**  
Ambassador, Abdullah Aid

  
**Abdullah Aid**



**REGISTERED CHARITY NUMBER: 1165916**

**Report of the Trustees and  
Audited Financial Statements for the Year Ended 31 December 2023  
for  
Abdullah Aid**

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

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

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## **Abdullah Aid**

### **Report of the Trustees for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity governing document is a CIO Foundation model constitution registered with charity commission on 8th March 2016 amended on 21st November 2017.

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation (CIO) as defined by the Charity Act 2011.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1165916

##### **Principal address**

81 Upton Lane  
London  
E7 9PB

##### **Trustees**

Rizwan Patel - Chair  
Umar Patel  
Masiullah Patel  
Firoz Patel - Appointed 8th December 2023

##### **Auditors**

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

##### **Accountants**

MSP Associates London Limited  
Chartered Certified Accountants  
10 Cameron Road  
Ground Floor Front  
Ilford  
Essex  
IG3 8LA

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

## **Abdullah Aid**

### **Report of the Trustees for the Year Ended 31 December 2023**

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 board of trustees on 25/10/2024 and signed on its behalf by:



Trustee  
Rizwan Patel - Chair

## **Report of the Independent Auditors to the Trustees of Abdullah Aid**

### **Opinion**

We have audited the financial statements of Abdullah Aid (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **Report of the Independent Auditors to the Trustees of Abdullah Aid**

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

We obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by discussing with management and checking compliance with regulators.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Trustees of  
Abdullah Aid**

**Use of our report**

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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

Date: 24/10/24.....

## Abdullah Aid

### Statement of Financial Activities for the Year Ended 31 December 2023

	Notes	Unrestricted funds £	Restricted fund £	31/12/23 Total funds £	31/12/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>492,556</u>	<u>8,116,924</u>	<u>8,609,480</u>	<u>6,392,964</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	197,571	-	197,571	36,526
<b>Charitable activities</b>	4				
Charitable Activities		4,500	5,194,832	5,199,332	5,931,036
Support Costs		248,993	47,276	296,269	191,929
Governance Costs		59,963	13,842	73,805	74,624
<b>Total</b>		<u>511,027</u>	<u>5,255,950</u>	<u>5,766,977</u>	<u>6,234,115</u>
<b>NET INCOME/(EXPENDITURE)</b>		(18,471)	2,860,974	2,842,503	158,849
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		196,097	726,552	922,649	763,800
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>177,626</u></u>	<u><u>3,587,526</u></u>	<u><u>3,765,152</u></u>	<u><u>922,649</u></u>

The notes form part of these financial statements

**Abdullah Aid****Balance Sheet  
31 December 2023**

	Notes	Unrestricted funds £	Restricted fund £	31/12/23 Total funds £	31/12/22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	10,141	-	10,141	1,632
<b>CURRENT ASSETS</b>					
Debtors	13	123,107	-	123,107	47,760
Cash at bank		75,746	3,587,526	3,663,272	1,108,572
		<u>198,853</u>	<u>3,587,526</u>	<u>3,786,379</u>	<u>1,156,332</u>
<b>CREDITORS</b>					
Amounts falling due within one year	14	(31,368)	-	(31,368)	(235,315)
		<u>167,485</u>	<u>3,587,526</u>	<u>3,755,011</u>	<u>921,017</u>
<b>NET CURRENT ASSETS</b>					
		<u>177,626</u>	<u>3,587,526</u>	<u>3,765,152</u>	<u>922,649</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>177,626</u>	<u>3,587,526</u>	<u>3,765,152</u>	<u>922,649</u>
<b>NET ASSETS</b>					
		<u>177,626</u>	<u>3,587,526</u>	<u>3,765,152</u>	<u>922,649</u>
<b>FUNDS</b>					
15					
Unrestricted funds:					
General fund				177,626	-
Designated Funds				-	196,097
				<u>177,626</u>	<u>196,097</u>
Restricted funds:					
Restricted Funds				<u>3,587,526</u>	<u>726,552</u>
<b>TOTAL FUNDS</b>					
				<u>3,765,152</u>	<u>922,649</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/10/2024 and were signed on its behalf by:



.....  
Trustee  
Rizwan Patel - Chair

The notes form part of these financial statements

**Abdullah Aid****Cash Flow Statement  
for the Year Ended 31 December 2023**

	Notes	31/12/23 £	31/12/22 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>2,566,015</u>	<u>(352,200)</u>
Net cash provided by/(used in) operating activities		<u>2,566,015</u>	<u>(352,200)</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(11,315)</u>	<u>(2,176)</u>
Net cash used in investing activities		<u>(11,315)</u>	<u>(2,176)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>1,108,572</u>	<u>1,462,948</u>
Cash and cash equivalents at the end of the reporting period		<u>3,663,272</u>	<u>1,108,572</u>

The notes form part of these financial statements

## Abdullah Aid

### Notes to the Cash Flow Statement for the Year Ended 31 December 2023

#### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31/12/23	31/12/22
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>2,842,503</b>	<b>158,849</b>
<b>Adjustments for:</b>		
Depreciation charges	2,806	544
Increase in debtors	(75,347)	(47,760)
Decrease in creditors	(203,947)	(463,833)
<b>Net cash provided by/(used in) operations</b>	<b><u>2,566,015</u></b>	<b><u>(352,200)</u></b>

#### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/23	Cash flow	At 31/12/23
	£	£	£
<b>Net cash</b>			
Cash at bank	<u>1,108,572</u>	<u>2,554,700</u>	<u>3,663,272</u>
	<u>1,108,572</u>	<u>2,554,700</u>	<u>3,663,272</u>
<b>Total</b>	<b><u>1,108,572</u></b>	<b><u>2,554,700</u></b>	<b><u>3,663,272</u></b>

The notes form part of these financial statements

## **Abdullah Aid**

### **Notes to the Financial Statements for the Year Ended 31 December 2023**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Statutory Information**

Abdullah Aid is a charitable incorporated organisation (CIO) registered with Charity Commission in England and Wales. The registered office address can be found at the information page.

##### **Income**

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

##### **Expenditure**

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

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

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment            - 25% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

## Abdullah Aid

### Notes to the Financial Statements - continued for the Year Ended 31 December 2023

#### 2. DONATIONS AND LEGACIES

<b>Restricted Donations</b>	<b>31.12.23</b>	<b>31.12.22</b>
Afghanistan	176,836	301,311
Albania	-	10,317
Bangladesh	6,000	34,997
Gambia	869,700	229,519
Guinea Bissau	14,600	343,968
India	12,540	167,671
Indonesia	28,029	10,993
Lebanon	123,441	-
Libya	69,052	-
Morocco	148,244	-
Nepal	106,204	9,275
Nigeria	-	29,525
Pakistan	186,337	668,273
Palestine	1,762,685	516,842
Sierra Leone	132,149	44,567
Somalia	76,616	-
Sri Lanka	95,702	50,141
Syria	1,309,576	2,002,834
Tanzania	179,582	443,979
Turkey	1,244,323	-
United Kingdom	22,201	41,994
Various	-	43,664
Yemen	539,385	451,582
<b>Other Restricted Funds</b>		
Zakaat	706,001	361,385
Sadaqah	279,250	239,022
Lillah	25,471	17,059
Madrassah	-	50
	<b>8,116,923</b>	<b>6,018,968</b>
<b>Unrestricted Donations</b>	<b>492,556</b>	<b>373,996</b>
<b>Total Donations and Gifts</b>	<b>8,609,479</b>	<b>6,392,964</b>

## Abdullah Aid

### Notes to the Financial Statements - continued for the Year Ended 31 December 2023

#### 3. RAISING FUNDS

##### Raising donations and legacies

	31/12/23	31/12/22
	£	£
Advertising	62,265	19,017
Fundraising Costs	135,306	17,509
	<u>197,571</u>	<u>36,526</u>

#### 4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable Activities	5,194,832	4,500	5,199,332
Support Costs	-	296,269	296,269
Governance Costs	-	73,805	73,805
	<u>5,194,832</u>	<u>374,574</u>	<u>5,569,406</u>

#### 5. GRANTS PAYABLE

	31/12/23	31/12/22
	£	£
Charitable Activities	<u>5,194,832</u>	<u>5,931,036</u>

## Abdullah Aid

### Notes to the Financial Statements - continued for the Year Ended 31 December 2023

#### 5. GRANTS PAYABLE - continued

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

	31/12/23	31/12/22
	£	£
Afganistan	220,995	189,407
Palestine	1,586,489	447,822
Pakistan	326,410	451,987
India	16,715	145,673
Yemen	449,195	403,651
Zakaat	-	411,609
Sri Lanka	77,440	48,586
General Donation	-	110,820
Sadaqah	-	33,652
Albania	-	692
Bangladesh	18,700	81,900
Gambia	429,954	233,700
Guinea Bissau	72,300	371,814
Nigeria	26,826	20,107
Sierra Leone	49,840	30,877
Syria	470,325	1,925,289
Tanzania	349,694	813,586
Uganda	-	3,000
United Kingdom	38,726	49,461
Eid Gifts	-	5,000
Fidyah	-	1,448
Indonesia	105,008	5,000
Lebanon	-	54,996
Lillah	-	26,345
Jordan	143,675	59,350
Nepal	38,082	5,264
Ethiopia	3,000	-
Libya	70,250	-
Morocco	111,048	-
Somalia	52,918	-
Turkey	301,020	-
Various	236,222	-
	<u>5,194,832</u>	<u>5,931,036</u>

## Abdullah Aid

### Notes to the Financial Statements - continued for the Year Ended 31 December 2023

#### 6. SUPPORT COSTS

	Management £	Finance £	Information technology £
Charitable Activities	-	-	4,500
Support Costs	138,561	151,259	85
Governance Costs	-	-	-
	<u>138,561</u>	<u>151,259</u>	<u>4,585</u>

	Human resources £	Other £	Governance costs £	Totals £
Charitable Activities	-	-	-	4,500
Support Costs	6,364	-	-	296,269
Governance Costs	-	8,105	65,700	73,805
	<u>6,364</u>	<u>8,105</u>	<u>65,700</u>	<u>374,574</u>

#### 7. AUDITORS' REMUNERATION

	31/12/23 £	31/12/22 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	<u>18,056</u>	<u>12,010</u>

	Audit Fees £	Accountancy Fees £	Total £
Current Auditors	8,400	3,600	12,000
Previous Auditors	6,056	-	6,056
	<u>14,456</u>	<u>3,600</u>	<u>18,056</u>

#### 8. TRUSTEES' REMUNERATION AND BENEFITS

During the year to 31st December 2022, a trustee was paid a gross remuneration of £57,996 (2023: Nil). The remuneration was for full time employment as CEO of the Charity and was approved by the Board of Trustees. However, this was not in accordance with the charity's trust deed and governing documents. The charity was in correspondence with the Charity Commission to resolve this matter.

In February 2024, the Charity Commission issued an official warning on this matter.

##### Trustees' expenses

During the year, trustees expenses of £3,057 (2022: £17,654) were noted. These costs were mainly travelling expenses for monitoring charitable projects overseas.

## Abdullah Aid

### Notes to the Financial Statements - continued for the Year Ended 31 December 2023

#### 9. STAFF COSTS

	31/12/23	31/12/22
	£	£
Wages and salaries	140,826	139,894
Social security costs	8,752	10,318
	<u>149,578</u>	<u>150,212</u>

The average monthly number of employees during the year was as follows:

	31/12/23	31/12/22
Admin and Management	<u>5</u>	<u>4</u>

No employees received emoluments in excess of £60,000.

#### 10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.12.22

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	373,996	6,018,968	6,392,964
	<u>373,996</u>	<u>6,018,968</u>	<u>6,392,964</u>
<b>EXPENDITURE ON</b>			
Raising funds	36,526	-	36,526
<b>Charitable activities</b>			
Charitable Activities	-	5,931,036	5,931,036
Support Costs	131,870	60,059	191,929
Governance Costs	74,624	-	74,624
	<u>243,020</u>	<u>5,991,095</u>	<u>6,234,115</u>
<b>NET INCOME</b>	130,976	27,873	158,849
Transfers between funds	(698,679)	698,679	-
	<u>(567,703)</u>	<u>726,552</u>	<u>158,849</u>
<b>Net movement in funds</b>	(567,703)	726,552	158,849
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	763,800	-	763,800
	<u>763,800</u>	<u>-</u>	<u>763,800</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>196,097</u>	<u>726,552</u>	<u>922,649</u>

**Abdullah Aid****Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023****11. KEY MANAGEMENT PERSONNEL**

The Key Management Personnel comprises of the Board of Trustees.

**12. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2023	-	6,116	6,116
Additions	11,315	-	11,315
	<u>11,315</u>	<u>6,116</u>	<u>17,431</u>
At 31 December 2023	11,315	6,116	17,431
	<u>11,315</u>	<u>6,116</u>	<u>17,431</u>
<b>DEPRECIATION</b>			
At 1 January 2023	-	4,484	4,484
Charge for year	2,262	544	2,806
	<u>2,262</u>	<u>544</u>	<u>2,806</u>
At 31 December 2023	2,262	5,028	7,290
	<u>2,262</u>	<u>5,028</u>	<u>7,290</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	9,053	1,088	10,141
	<u>9,053</u>	<u>1,088</u>	<u>10,141</u>
At 31 December 2022	-	1,632	1,632
	<u>-</u>	<u>1,632</u>	<u>1,632</u>

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/12/23 £	31/12/22 £
Other Debtors	123,107	47,760
	<u>123,107</u>	<u>47,760</u>

## Abdullah Aid

### Notes to the Financial Statements - continued for the Year Ended 31 December 2023

#### 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/23	31/12/22
	£	£
Trade creditors	-	200,800
Taxation and social security	4,118	3,294
Other creditors	27,250	31,221
	<u>31,368</u>	<u>235,315</u>

#### 15. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	196,097	(18,471)	177,626
<b>Restricted funds</b>			
Restricted Funds	726,552	2,860,974	3,587,526
<b>TOTAL FUNDS</b>	<u>922,649</u>	<u>2,842,503</u>	<u>3,765,152</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	492,556	(511,027)	(18,471)
<b>Restricted funds</b>			
Restricted Funds	8,116,924	(5,255,950)	2,860,974
<b>TOTAL FUNDS</b>	<u>8,609,480</u>	<u>(5,766,977)</u>	<u>2,842,503</u>

## Abdullah Aid

### Notes to the Financial Statements - continued for the Year Ended 31 December 2023

#### 15. MOVEMENT IN FUNDS - continued

##### Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
<b>Unrestricted funds</b>				
General fund	763,800	130,976	(894,776)	-
Designated Funds	-	-	196,097	196,097
	<u>763,800</u>	<u>130,976</u>	<u>(698,679)</u>	<u>196,097</u>
<b>Restricted funds</b>				
Restricted Funds	-	27,873	698,679	726,552
	<u>-</u>	<u>27,873</u>	<u>698,679</u>	<u>726,552</u>
<b>TOTAL FUNDS</b>	<u>763,800</u>	<u>158,849</u>	<u>-</u>	<u>922,649</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	373,996	(243,020)	130,976
<b>Restricted funds</b>			
Restricted Funds	6,018,968	(5,991,095)	27,873
	<u>6,392,964</u>	<u>(6,234,115)</u>	<u>158,849</u>

##### Restricted Funds

The restricted funds of £3,587,526 (2022: £726,552) at 31st December 2023 represents the balance carried forward on a number of different projects over different countries as disclosed in Note 2 and Note 5.

##### Unrestricted Designated Funds

This fund is used to cover the charity's overhead costs.

## Abdullah Aid

### Notes to the Financial Statements - continued for the Year Ended 31 December 2023

#### 16. RELATED PARTY DISCLOSURES

##### 1. Services provided by Trustee to the Charity

One of the trustees provides book-keeping services to the charity via his accountancy firm. The fees charged in 2023 for two years period was £8,105 (2022: £3,500).

##### 2. Donation made to other related charities

During the year, the charity donated £1,000,643 (2022: £1,031,345) on charitable activities involving partner charities with board representation from an Abdullah Aid trustee. The donations related to various charitable initiatives undertaken in collaboration with international partner entities in Tanzania and Gambia where an Abdullah Aid trustee also serves on the board. Comprehensive oversight mechanisms and conflict of interest policies have been adhered to, ensuring the ethical utilization and governance of the expended funds, with further details available in subsequent notes and reports.

##### Note: Trustee Role on International Partner Office Boards

In line with best practices in charity governance, a UK trustee serving as a board member on the international partner offices is a governance arrangement that ensures alignment, oversight, and accountability across all areas of our organisation's operations. This arrangement supports the following key objectives:

##### Governance Oversight:

Having a UK trustee on the international boards helps ensure that the policies, procedures, and standards set by the parent organisation in the UK are consistently applied across all partner offices. This safeguards the organisation's reputation and operational integrity globally.

##### Assurance and Compliance:

The UK trustee acts as a bridge to monitor compliance with both UK regulatory requirements and the local legal frameworks in the partner countries. This helps maintain transparency, accountability, and ethical management of resources.

##### Strategic Alignment:

It ensures that the strategic goals of the international offices align with the overall mission and values of the UK charity. This ensures a unified direction, ensuring all offices work cohesively towards shared objectives.

##### Risk Management:

The trustee presence allows for more robust risk management, particularly in financial oversight, fraud prevention, and safeguarding, areas that are critical to international operations.

##### Financial Oversight:

The trustee helps ensure financial controls, auditing standards, and fund management practices are upheld internationally, providing reassurance to donors, regulators, and beneficiaries that funds are being used responsibly.

This governance model reflects commitment to organisational integrity, fostering consistency and transparency in international operations, while ensuring we continue to fulfil our charitable objectives efficiently and effectively.

##### 3. Trustees' Remuneration

See Note 8

**Abdullah Aid**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

**16. RELATED PARTY DISCLOSURES - continued**

**4. Donations from trustees**

During the year, the trustees paid donations of £1,704 (2022 : Nil) to the charity.

## Abdullah Aid

### Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	31/12/23 £	31/12/22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations & Gifts	8,116,924	6,018,968
Gift aid	405,060	327,157
Sponsorships	18,310	7,250
Income - Ticket Sales	69,186	39,589
	<u>8,609,480</u>	<u>6,392,964</u>
<b>Total incoming resources</b>	<b>8,609,480</b>	<b>6,392,964</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising	62,265	19,017
Fundraising Costs	135,306	17,509
	<u>197,571</u>	<u>36,526</u>
<b>Charitable activities</b>		
Donations	5,194,832	5,931,036
<b>Support costs</b>		
<b>Management</b>		
Rents and rates	16,258	14,203
Insurance	2,014	1,763
Light and heat	1,593	1,017
Telephone	4,962	3,655
Postage and stationery	19,124	7,756
Sundries	-	430
Travel and subsistence	36,571	4,378
Subscriptions	2,138	1,091
Monitoring & Evaluation-Travel	47,276	60,059
Volunteer Expenses	5,819	-
Depreciation of tangible assets	2,806	544
	<u>138,561</u>	<u>94,896</u>
<b>Finance</b>		
Trustees' salaries	-	57,996
Carried forward	-	57,996

This page does not form part of the statutory financial statements

## Abdullah Aid

### Detailed Statement of Financial Activities for the Year Ended 31 December 2023

	31/12/23	31/12/22
	£	£
<b>Finance</b>		
Brought forward	-	57,996
Wages	140,826	81,898
Social security	8,752	10,318
Other Costs	837	741
Bank charges	844	438
	<u>151,259</u>	<u>151,391</u>
<b>Information technology</b>		
Repairs and renewals	4,585	42
<b>Human resources</b>		
Software licences	6,364	136
<b>Other</b>		
Accountancy	8,105	3,460
<b>Governance costs</b>		
Auditors' remuneration	18,056	12,010
Legal & Professional fees	16,375	-
Consultancy Fees	31,269	4,618
	<u>65,700</u>	<u>16,628</u>
Total resources expended	<u>5,766,977</u>	<u>6,234,115</u>
Net income	<u>2,842,503</u>	<u>158,849</u>

This page does not form part of the statutory financial statements



**Abdullah Aid**

**ABDULLAHAID.ORG**

**ABDULLAH AID**

England & Wales - Charity number 1165916

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# Accounts

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# **Abdullah Aid**

**REPORT OF THE TRUSTEES &  
FINANCIAL STATEMENTS FOR  
THE YEAR ENDING 31 DECEMBER**

**2022**

**Prestons & Jacksons LLP**  
**Statutory Auditors**  
364-368 Cranbrook Road  
Gants Hill  
Ilford  
Essex  
IG2 6HY

Charity Reg: 1165916 Company  
Reg No: CE006846

# ABDULLAH AID

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# CEO REPORT 2022

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## **Shakil Malji**

Chief Executive Officer

I am grateful for the opportunity to present a brief overview of Abdullah Aid's endeavours in 2022. Guided by Islamic values, our programmes have been a beacon of hope globally, actively supporting human life and dignity, in line with the United Nations Sustainable Development Goals.

Our initiatives, from providing immediate relief to offering sustainable solutions, have significantly impacted communities worldwide. We focus on essential areas such as clean water, healthcare, sheltering, empowering and education, reflecting our commitment to goals like No Poverty, Zero Hunger, and Good Health and Well-being. Additionally, in line with Article 18 of the Universal Declaration of Human Rights, we actively support the spiritual needs of the communities we serve.

In this global landscape, Abdullah Aid stands firm in its commitment to fostering peace and enhancing global humanitarian relief. Your unwavering support empowers our continuous effort to make a meaningful difference worldwide.

As the Founder & CEO I congratulate and commend my entire global team for their extremely hard work, dedication and passion which has enabled us to succeed in our mission to serve and save lives.

# GLOBAL AMBASSADOR REPORT

## 2022

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### Mufti Menk

Global Ambassador

My association with Abdullah Aid as its Global Ambassador stemmed from a deep appreciation for the organisation's commitment to transparency and integrity. I was particularly captivated by their unwavering dedication, strategic expansion, and consistent emphasis on humanitarian initiatives.

Opting to serve both as a volunteer and a global ambassador was a deliberate decision to broaden our outreach and bring the essence of our humanitarian efforts to a larger audience. Since my affiliation with Abdullah Aid, I've witnessed a commendable trajectory of growth, strengthening our resolve and capabilities.

Being in a privileged position to oversee various projects, I can attest to the impeccable standards with which our initiatives are executed. I am immensely pleased with the progress we've made and the profound impact of our endeavours on people's lives.

## ABDULLAH AID

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity governing document is a CIO Foundation model constitution registered with charity commission on 8th March 2016 amended on 21st November 2017.

The charity is controlled by its governing document, a deed of trust, and constitutes a Charitable Incorporated Organisation (CIO) as defined by the Charity Act 2011.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1165916

##### **Principal address**

81 Upton Lane  
London  
E7 9PB

##### **Trustees**

Rizwan Patel -	Chair
Umar Patel -	Appointed 4th October 2022
Masiullah Patel -	Appointed 4th October 2022
Shakil Malji -	Resigned 2nd November 2022

##### **Auditors**

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

##### **Accountants**

MSP Associates London Limited  
Chartered Certified Accountants  
10 Cameron Road  
Ground Floor Front  
Ilford  
Essex  
IG3 8LA

# TRUSTEES' REPORT 2022

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## Trustees

We the Board of Trustees are privileged to be presenting this annual report for the year 2022 on behalf of Abdullah Aid UK.

As a governance board, our focus is always on the beneficiaries we serve; the dignity of individuals to live free from the fear of hunger or disease and the healing of communities to face the many challenges in the world today.

This report provides us with an opportunity to reflect on the remarkable achievements made possible by the collective efforts of our hard-working staff, dedicated volunteers, resilient communities and the unwavering support of individuals, businesses and charity partners internationally.

We especially extend our appreciation to the CEO for his leadership, vision and dedication in propelling the organisation to new heights.

We are confident that Abdullah Aid will go from strength to strength as we bring in additional resources and expertise in the years ahead.

# TRUSTEES' REPORT 2022

## Trustees Report (Including directors' report and strategic report) For the year ended 31 December 2022

### Emergency Appeals

Our emergency appeals included support for Syrian refugees, and supporting the people of Afghanistan, Yemen and Palestine.

In 2022, we saw the devastating floods in Pakistan, and a destructive earthquake in Java, Indonesia.

Pakistan floods displaced more than 33 million people. We provided emergency relief to the victims by delivering food packs, hot meals, water and tents. We saw that was the most needy and essential items required immediately after the flooding. As a long term project, we began preparations to construct permanent shelters homes for the victims of the flood.

Java earthquake caused destruction to homes and roads. Abdullah Aid identified through its local partners in Indonesia families who lost their homes and belongings. We then began construction of new homes for them.

2022 saw further attacks in Gaza. We responded by delivering food and hygiene essentials.

**Abdullah Aid started preparations of over 100 homes in Pakistan for flood victims**



### Winter Warmth Appeal

Winter Warmth appeal is run through the winter months where Abdullah Aid support families in countries such as Afghanistan, Syria, Jordan, Lebanon, Pakistan, Palestine and Yemen.

### Ramadan

Ramadan being the holy month of fasting for Muslims across the world is a time when Muslims pour in with their donations. Millions across the globe fast during the day but will do have sufficient or nutritious meals to open their fasts. Abdullah Aid delivered food items across 20 countries reaching more than 4,500 families in some of the neediest locations.

**2022 we began construction of more than 1,000 shelter homes for Syrian families**



### Syria Shelters

One of our most supported and popular projects was the Syrian shelter homes project. Abdullah Aid helped to move families living in tents into permanent shelters homes. A project following on from previous year.

# TRUSTEES' REPORT 2022

## The Gambia

In 2021 we started our village construction project. This project entailed building a village of 50 homes to improve the quality of life for the families. 2022 saw the inauguration of this village. This was alongside 40 other homes which were either completed or under construction.

## Palestine Tahfeez Centre

Abdullah Aid began construction of an education centre for Palestinian students. This centre facilitates free Islamic and secular education for those who are unable to afford an education. In 2022 we had approximately 170 students attending the school.

## Tanzania

As part of our work, Abdullah Aid carry our regular projects in Tanzania including food parcels, shelter, cash support, feeding, disability support and Masjid construction.

2022 saw Abdullah Aid begin work on its first village construction in Tanzania. Work for a village of 50 homes and a Masjid began. The aim of this project was to provide families living in mud huts, many of which are on the verge of collapsing a permanent brick build home. This project as seen in other countries changes lives and increases confidence and providing dignity.

## Yemen

One of the hardest hit economies, the struggles faced by people in Yemen is beyond belief. Millions are without work and living in extreme poverty. Our second village construction began in 2022 with the aim of improving the quality of life for the people of Yemen.

## Jordan

It is estimated over 1.3 million Syrian refugees are in Jordan (registered & unregistered). In order to support and help rebuild lives, Abdullah Aid delivered container homes, education facilities and empowerment project. These projects are aimed at helping Syrian refugees in Jordan to develop skills, a step towards being more independent and helping to restore dignity. We also set up an education centre to provide free education.

**The Palestine Tahfeez Centre saw the sponsorships of 170 students**



**The Education centre in Jordan is providing 100 students free quality education.**



# TRUSTEES' REPORT 2022

## Sponsorship

Our sponsorships programmes have had a significant impact on the communities and individuals. Abdullah Aid have received case studies of beneficiaries who were struggling with severe depression and anxiety due to the poverty. And as a result of our sponsorship programme, they have come out of this. Alongside orphans, we also have widows, imaams, and hifdh sponsorships.

## Olive Trees

The olive tree project is an ongoing project delivered in Palestine. Olive trees are planted which then allow locals to use as food, medicine and oil.

## Eye Cataract

Eye cataract treatments is an extremely beneficial project delivered in multiple countries. For a small cost, the benefit is immense. Giving someone the ability to improve their vision changes their life significantly.

## Masjid

Our Masjid constructions have helped revive communities, provided a safe, permanent and serene place of worship. With more than 110 Masjid completed or under process, Abdullah Aid have answered calls from communities in various countries across the globe for the request of a Mosque.

## Water

Water is a necessity required by all. Unfortunately, millions are suffering from water-borne diseases.

As a way to tackle this issue and to ease the difficulties faced by people around the world, Abdullah Aid are continuously building water sources for individuals and communities.

In 2022 we constructed over 300 water wells, water pumps and boreholes.

**Abdullah Aid  
Sponsored over  
400 orphans  
in 2022**



**In 2022, Abdullah Aid  
planted over 7000  
olive trees in  
Palestine**



**ABDULLAH AID**  
**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 board of trustees on .....30/10/2023..... and signed on its behalf by:



.....  
Rizwan Patel  
Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ABDULLAH AID**

### **Opinion**

We have audited the financial statements of Abdullah Aid (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ABDULLAH AID**

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

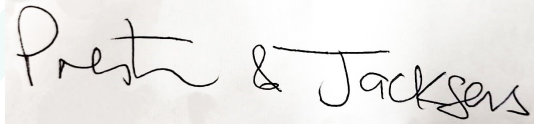
We obtained an understanding of the legal and regulatory framework applicable to the entity and how the entity is complying with that framework by discussing with management and checking compliance with regulators.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

## REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ABDULLAH AID

### Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



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

Date: ..... 30/10/2023 .....

## ABDULLAH AID

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	<u>373,996</u>	<u>6,018,968</u>	<u>6,392,964</u>	<u>5,730,676</u>
<b>EXPENDITURE ON</b>					
Raising funds	3	36,526	-	36,526	189,265
<b>Charitable activities</b>	4				
Charitable Activities		4,618	5,931,036	5,935,654	4,843,623
Support Costs		131,870	60,059	191,929	138,538
Governance Costs		<u>70,006</u>	<u>-</u>	<u>70,006</u>	<u>58,000</u>
<b>Total</b>		<u>243,020</u>	<u>5,991,095</u>	<u>6,234,115</u>	<u>5,229,426</u>
<b>NET INCOME</b>		130,976	27,873	158,849	501,250
Transfers between funds	14	<u>(698,679)</u>	<u>698,679</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<u>(567,703)</u>	<u>726,552</u>	<u>158,849</u>	<u>501,250</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>763,800</u>	<u>-</u>	<u>763,800</u>	<u>262,550</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>196,097</u></u>	<u><u>726,552</u></u>	<u><u>922,649</u></u>	<u><u>763,800</u></u>

The notes form part of these financial statements

## ABDULLAH AID

### BALANCE SHEET 31 DECEMBER 2022

	Notes	Unrestricted funds £	Restricted fund £	31.12.22 Total funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	1,632	-	1,632	-
<b>CURRENT ASSETS</b>					
Debtors	12	47,760	-	47,760	-
Cash at bank		<u>181,220</u>	<u>927,352</u>	<u>1,108,572</u>	<u>1,462,948</u>
		228,980	927,352	1,156,332	1,462,948
<b>CREDITORS</b>					
Amounts falling due within one year	13	(34,515)	(200,800)	(235,315)	(699,148)
<b>NET CURRENT ASSETS</b>		<u>194,465</u>	<u>726,552</u>	<u>921,017</u>	<u>763,800</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>196,097</u>	<u>726,552</u>	<u>922,649</u>	<u>763,800</u>
<b>NET ASSETS</b>		<u><u>196,097</u></u>	<u><u>726,552</u></u>	<u><u>922,649</u></u>	<u><u>763,800</u></u>
<b>FUNDS</b>	14				
Unrestricted funds:					
General fund				-	763,800
Designated Funds				<u>196,097</u>	-
				<u>196,097</u>	<u>763,800</u>
Restricted funds:					
Restricted Funds				<u>726,552</u>	-
<b>TOTAL FUNDS</b>				<u><u>922,649</u></u>	<u><u>763,800</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....30/10/2023..... and were signed on its behalf by:



.....  
Rizwan Patel  
Trustee

The notes form part of these financial statements

**ABDULLAH AID**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	31.12.22 £	31.12.21 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(352,200)</u>	<u>978,684</u>
Net cash (used in)/provided by operating activities		<u>(352,200)</u>	<u>978,684</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		<u>(2,176)</u>	<u>-</u>
Net cash (used in)/provided by investing activities		<u>(2,176)</u>	<u>-</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<u>(354,376)</u>	<u>978,684</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>1,462,948</u>	<u>484,264</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>1,108,572</u></u>	<u><u>1,462,948</u></u>

The notes form part of these financial statements

## ABDULLAH AID

### NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.12.22 £	31.12.21 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>158,849</b>	<b>501,250</b>
<b>Adjustments for:</b>		
Depreciation charges	544	985
Increase in debtors	(47,760)	-
(Decrease)/increase in creditors	<u>(463,833)</u>	<u>476,449</u>
<b>Net cash (used in)/provided by operations</b>	<b><u>(352,200)</u></b>	<b><u>978,684</u></b>

#### 2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1/1/22 £	Cash flow £	At 31/12/22 £
<b>Net cash</b>			
Cash at bank	<u>1,462,948</u>	<u>(354,376)</u>	<u>1,108,572</u>
	<u>1,462,948</u>	<u>(354,376)</u>	<u>1,108,572</u>
<b>Total</b>	<b><u>1,462,948</u></b>	<b><u>(354,376)</u></b>	<b><u>1,108,572</u></b>

The notes form part of these financial statements

## ABDULLAH AID

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Statutory Information**

Abdullah Aid is a charitable incorporated organisation (CIO) registered with Charity Commission in England and Wales. The registered office address can be found at the information page.

##### **Income**

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

##### **Expenditure**

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

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

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

## ABDULLAH AID

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

#### 2. DONATIONS AND LEGACIES

	31.12.22	31.12.21
	£	£
Donations & Gifts	<b>6,018,968</b>	5,403,813
Gift aid	<b>366,746</b>	289,226
Grants	-	37,637
Sponsorships	<u>7,250</u>	<u>-</u>
	<u><b>6,392,964</b></u>	<u><b>5,730,676</b></u>
<b>Restricted Donations</b>	<b>31.12.22</b>	<b>31.12.21</b>
Afghanistan	<b>301,311</b>	25,276
Albania	<b>10,317</b>	9,030
Bangladesh	<b>34,997</b>	56,808
Ethiopia	-	150
Gambia	<b>229,519</b>	151,535
Guinea Bissau	<b>343,968</b>	262,645
India	<b>167,671</b>	149,843
Indonesia	<b>10,993</b>	-
Lebanon	-	344
Nepal	<b>9,275</b>	-
Nigeria	<b>29,525</b>	36,354
Pakistan	<b>668,273</b>	54,933
Palestine	<b>516,842</b>	1,294,767
Sierra Leone	<b>44,567</b>	35,867
Sri Lanka	<b>50,141</b>	34,618
Syria	<b>2,002,834</b>	1,253,170
Tanzania	<b>443,979</b>	155,840
Uganda	-	8,000
United Kingdom	<b>41,994</b>	17,344
Various	<b>43,664</b>	22,371
Yemen	<b>451,582</b>	165,097
<b>Other Restricted Funds</b>		
Zakaat Ul fitr	<b>361,385</b>	311,119
Sadaqah	<b>239,022</b>	133,466
Lillah	<b>17,059</b>	17,290
Madrassah	<u>50</u>	<u>1,333</u>
	<u><b>6,018,968</b></u>	<u><b>4,197,200</b></u>
<b>Unrestricted Donations</b>	<b>373,996</b>	1,206,613
<b>Total Donations and Gifts</b>	<u><u><b>6,392,964</b></u></u>	<u><u><b>5,403,813</b></u></u>

## ABDULLAH AID

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

#### 2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	31.12.22	31.12.21
	£	£
HMRC CJRS Grant	<u>-</u>	<u>37,637</u>

#### 3. RAISING FUNDS

##### Raising donations and legacies

	31.12.22	31.12.21
	£	£
Advertising	19,017	50,727
Fundraising Costs	<u>17,509</u>	<u>138,538</u>
	<u>36,526</u>	<u>189,265</u>

#### 4. CHARITABLE ACTIVITIES COSTS

	Grant funding of activities (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Charitable Activities	5,931,036	4,618	5,935,654
Support Costs	-	191,929	191,929
Governance Costs	-	<u>70,006</u>	<u>70,006</u>
	<u>5,931,036</u>	<u>266,553</u>	<u>6,197,589</u>

#### 5. DONATION PAYABLE

	31.12.22	31.12.21
	£	£
Charitable Activities	<u>5,931,036</u>	<u>4,843,623</u>

## ABDULLAH AID

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

#### 5. DONATION PAYABLE - continued

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

	31.12.22	31.12.21
	£	£
Afghanistan	189,407	-
Palestine	447,822	1,580,402
Pakistan	451,987	75,005
India	145,673	159,767
Yemen	403,651	250,153
Zakaat Ul Fitr	411,609	304,290
Sri Lanka	48,586	33,742
General Donation	110,820	656,426
Sadaqah	33,652	139,999
Albania	692	6,153
Bangladesh	81,900	19,500
Gambia	233,700	110,762
Guinea Bissau	371,814	202,678
Nigeria	20,107	27,469
Sierra Leone	30,877	27,423
Syria	1,925,289	1,047,393
Tanzania	813,586	148,656
Uganda	3,000	10,000
United Kingdom	49,461	13,405
Zimbabwe	-	30,400
Eid Gifts	5,000	-
Fidyah	1,448	-
Indonesia	5,000	-
Lebanon	54,996	-
Lilah	26,345	-
Jordan	59,350	-
Nepal	5,264	-
	<b>5,931,036</b>	<b>4,843,623</b>

## ABDULLAH AID

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

#### 6. SUPPORT COSTS

	Management £	Finance £	Information technology £
Charitable Activities	-	-	-
Support Costs	94,896	93,395	42
Governance Costs	-	<u>57,996</u>	-
	<u>94,896</u>	<u>151,391</u>	<u>42</u>
	Human resources £	Other £	Governance costs £
Charitable Activities	-	-	4,618
Support Costs	136	3,460	-
Governance Costs	-	-	<u>12,010</u>
	<u>136</u>	<u>3,460</u>	<u>16,628</u>
			<u>Totals £</u>
			<u>4,618</u>
			<u>191,929</u>
			<u>70,006</u>
			<u>266,553</u>

#### 7. TRUSTEES' REMUNERATION AND BENEFITS

	<b>31.12.22</b>	31.12.21
	£	£
Trustees' salaries	<u>57,996</u>	<u>46,000</u>

During the year, a trustee was paid a gross remuneration of £57,996 (2021: £46,000). The remuneration is for full time employment as CEO of the Charity and is approved by the Board of Trustees. However, this is not in accordance with the charities trust deed and governing documents. The charity is in correspondence with the Charity Commission to resolve this matter.

#### Trustees' expenses

During the year, trustee's expenses of £17,654 were noted. These costs were mainly travelling expenses for monitoring charitable projects overseas.

#### 8. STAFF COSTS

	<b>31.12.22</b>	31.12.21
	£	£
Wages and salaries	139,894	108,458
Social security costs	<u>10,318</u>	<u>3,957</u>
	<u>150,212</u>	<u>112,415</u>

The average monthly number of employees during the year was as follows:

	<b>31.12.22</b>	31.12.21
Admin and Management	<u>4</u>	<u>4</u>

## ABDULLAH AID

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

#### 8. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

#### 9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES 31.12.21

	Unrestricted funds £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	<u>1,533,476</u>	<u>4,197,200</u>	<u>5,730,676</u>
<b>EXPENDITURE ON</b>			
Raising funds	189,265	-	189,265
<b>Charitable activities</b>			
Charitable Activities	646,423	4,197,200	4,843,623
Support Costs	138,538	-	138,538
Governance Costs	<u>58,000</u>	<u>-</u>	<u>58,000</u>
<b>Total</b>	<u>1,032,226</u>	<u>4,197,200</u>	<u>5,229,426</u>
<b>NET INCOME</b>	501,250	-	501,250
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>262,550</u>	<u>-</u>	<u>262,550</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>763,800</u></u>	<u><u>-</u></u>	<u><u>763,800</u></u>

#### 10. KEY MANAGEMENT PERSONNEL

The Key Management Personnel comprises of the Board of Trustees.

**ABDULLAH AID**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**11. TANGIBLE FIXED ASSETS**

	Computer equipment £
<b>COST</b>	
At 1 January 2022	3,940
Additions	<u>2,176</u>
At 31 December 2022	<u>6,116</u>
<b>DEPRECIATION</b>	
At 1 January 2022	3,940
Charge for year	<u>544</u>
At 31 December 2022	<u>4,484</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u><u>1,632</u></u>
At 31 December 2021	<u><u>-</u></u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22 £	31.12.21 £
Prepayments and accrued income	<u>47,760</u>	<u>-</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.22 £	31.12.21 £
Trade creditors	200,800	672,094
Taxation and social security	3,294	2,367
Other creditors	<u>31,221</u>	<u>24,687</u>
	<u><u>235,315</u></u>	<u><u>699,148</u></u>

**ABDULLAH AID**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**14. MOVEMENT IN FUNDS**

	At 1/1/22 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
<b>Unrestricted funds</b>				
General fund	763,800	130,976	(894,776)	-
Designated Funds	<u>-</u>	<u>-</u>	<u>196,097</u>	<u>196,097</u>
	763,800	130,976	(698,679)	196,097
<b>Restricted funds</b>				
Restricted Funds	<u>-</u>	<u>27,873</u>	<u>698,679</u>	<u>726,552</u>
<b>TOTAL FUNDS</b>	<u><u>763,800</u></u>	<u><u>158,849</u></u>	<u><u>-</u></u>	<u><u>922,649</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	373,996	(243,020)	130,976
<b>Restricted funds</b>			
Restricted Funds	<u>6,018,968</u>	<u>(5,991,095)</u>	<u>27,873</u>
<b>TOTAL FUNDS</b>	<u><u>6,392,964</u></u>	<u><u>(6,234,115)</u></u>	<u><u>158,849</u></u>

**Comparatives for movement in funds**

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
<b>Unrestricted funds</b>			
General fund	<u>262,550</u>	<u>501,250</u>	<u>763,800</u>
<b>TOTAL FUNDS</b>	<u><u>262,550</u></u>	<u><u>501,250</u></u>	<u><u>763,800</u></u>

## ABDULLAH AID

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

#### 14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,533,476	(1,032,226)	501,250
<b>Restricted funds</b>			
Restricted Funds	4,197,200	(4,197,200)	-
<b>TOTAL FUNDS</b>	<u>5,730,676</u>	<u>(5,229,426)</u>	<u>501,250</u>

#### **Restricted Funds**

The restricted funds of £726,552 at 31st December 2022 represents the balance carried forward on a number of different projects over different countries.

#### **Unrestricted Designated Funds**

This fund is used to cover the charity's overhead costs.

#### **Transfers between funds**

Transfer from unrestricted funds to restricted funds were to cover for restricted donations paid in the year.

#### 15. RELATED PARTY DISCLOSURES

##### **1. Services provided by Trustee to the Charity**

During the year, one of the trustees provided book-keeping services to the charity. Fees charged were £3,500 (2021: £3,890)

##### **2. Donation made to other related charities**

During the year, the charity donated £1,031,345 on charitable activities involving partner charities with board representation from an Abdullah Aid trustee. The donations related to various charitable initiatives undertaken in collaboration with international partner entities in Tanzania and Gambia where an Abdullah Aid trustee also serves on the board. Comprehensive oversight mechanisms and conflict of interest policies have been adhered to, ensuring the ethical utilisation and governance of the expended funds, with further details available in subsequent notes and reports. The amount donated to the partner entities in the financial year ended were £1,031,345.

##### **3. Trustees' Remuneration**

See Note 9



**Abdullah Aid**

**[ABDULLAHAID.ORG.UK](http://ABDULLAHAID.ORG.UK)**

Charity Reg: 1165916

**ABDULLAH AID**

England & Wales - Charity number 1165916

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# Accounts

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Charity registration number 1165916

**ABDULLAH AID**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

# ABDULLAH AID

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr R Patel Mr U Patel Mr M Patel	(Appointed 4 October 2022) (Appointed 4 October 2022)
<b>Charity number</b>	1165916	
<b>Principal address</b>	81 Upton Lane London E7 9PB	
<b>Auditor</b>	AMS Accountants Corporate Ltd Chartered Accountants Statutory Auditor Floor 2 9 Portland Street Manchester M1 3BE	
<b>Accountants</b>	MSP Associates (London) Limited Ground Floor Front 10 Cameron Road Seven Kings Ilford Essex IG3 8LA	
<b>Bankers</b>	HSBC Bank Plc Unit SU0023 Westfield Stratford City Leyton Road, Stratford London E15 1AA  Al Rayan Bank Plc 97-99 Whitechapel Rd London E1 1DT	

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# ABDULLAH AID

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# **ABDULLAH AID**

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2021**

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The Trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

The objectives of the Charity are the relief and assistance of people in the UK and worldwide who are victims of war, natural disaster, trouble or catastrophe by such means as the Trustees think fit, in particular but not exclusively by the provision of food, water and shelter.

The Trustees confirm that the aims and objectives of the Charity fully meet with the public benefit test.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Abdullah Aid has continued to support individuals and communities across the globe in order to maintain the charities objectives in the best capacity it can, by acting within the guidelines of The Charity Commission of England and Wales.

Most of the Charity's activities involve volunteers in the delivery of its charitable purpose. We are, as always extremely grateful to these volunteers in supporting to deliver the aid and complete projects around the world.

#### **Achievements and performance**

The Charity's income arises from public donations. The executive committee is responsible for the day-to-day management of the financial and operational matters.

Over the course of the period being reported, Abdullah Aid carried out and implemented various projects and travelled with volunteers to parts of the world to deliver aid, outlined below are some of the projects carried out throughout the period being reported.

#### **Emergency Appeal**

Our emergency appeals include support for Syrian refugees, supporting the people of Yemen and Palestine. Our projects in these countries include supporting families with food parcels, fresh clean water and empowering families to help them earn their own income and to become self-sufficient.

In 2021, we also supported victims of Covid-19 in India and Sri Lanka. These two countries were from amongst the worst affected areas in South Asia.

Along with the impact of Covid-19, India was struck by flooding in the region of Kokan. Abdullah Aid supported the victims of the floods with emergency food and household essentials.

The 2021 attacks in Gaza meant thousands of Palestinians were displaced, injured and in need of emergency relief. Abdullah Aid supported the victims with food, water, and empowerment projects

# **ABDULLAH AID**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Winter Warmth Appeal**

Winter Warmth appeal is run through the winter months where Abdullah Aid support families in countries such as Syria, Jordan, Lebanon, Pakistan, Palestine and Yemen.

### **Afghanistan**

Afghanistan faces brutal conditions during the winter period. Families face malnutrition. With the sanctions placed on the country, the economy took a huge hit causing food prices to rise severely. Abdullah Aid raised funds to help support the people with urgent food and water supplies.

### **Syria Shelters**

One of our most supported and popular projects was the Syrian shelter homes project. Abdullah Aid helped to move families living in tents into permanent shelters homes. Abdullah Aid supported hundreds of patients with free Covid-19 treatment. Thousands of families were unable to receive Covid-19 treatment due to lack of funds

### **The Gambia**

The Gambia is amongst the poorest countries in Africa. Abdullah Aid carried out various projects including medical, feeding, and food parcels, Masjid construction and Water wells.

In 2021 we started our village construction project. This project entailed building a village of 50 homes to improve the quality of life for the families.

### **Palestine Tahfeez Centre**

Abdullah Aid began construction of an education centre for Palestinian students. This centre facilitates for the Islamic and secular education for those who are unable to afford an education.

### **Rohingya**

Rohingya camps were hit by a deadly fire which destroyed hundreds of homes. Abdullah Aid helped to build shelters for the families whose homes were destroyed along with providing food parcels and meals to the families.

# **ABDULLAH AID**

## **TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

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### **Pakistan**

Along with our regular food, water and empowerment projects,

Abdullah Aid began the constructing of a school in Pakistan to support poverty-stricken families and orphans with a fully equipped and serviced facility for learning.

This school will be a huge upgrade for the students who were studying in tin shelters with barely any equipment.

### **Tanzania**

As part of our work, Abdullah Aid carry our regular projects in Tanzania including food parcels, shelter, cash support, feeding and Masjid construction.

In 2021, We helped to rebuild lives through shelter constructions. Mosques were built to help communities perform daily prayers and hold classes to better the education for local adults and children.

Abdullah Aid also supported towards medical projects including the distribution of medicine, and carrying out operations to improve the health and wellbeing of patients.

### **Imaam Support**

This project was initiated to help Imaams who were not earning enough to sustain their daily living costs.

Covid-19 had a huge impact on the lives of Imaams as daily living costs increased and many were out of their jobs. The financial support we provided helped ease the burden for the Imaams and improved their lives.

### **Olive Trees**

Our Olive tree project aims to support the people of Palestine. Each tree that is planted will provide farmers & locals olives and oil.

### **Eye Cataract - Pakistan**

Abdullah Aid supported the eye cataract project in Pakistan. This project is a great source of help for families or individuals who suffer from poor vision. The cataract project empowers and gives hope to individuals who find day-day task extremely difficult.

### **Eye Cataract**

Abdullah Aid are constructing Masjids across multiple countries in order to provide a community a place of worship. Each Masjid construction is monitored by our ground teams.

The Masjid construction project has resulted in community cohesion and has helped improve the standard of lives of thousands.

Through our masjid constructions, we are able to help local communities in education and welfare. Many Masjids are a hub for our team to arrange distributions.

# ABDULLAH AID

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

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#### Financial review

The result for the year showed a surplus of £501,250 (2020: £163,945).

At the year end, the Charity had unrestricted reserves of £763,800 (2020: £262,550) and restricted reserves of £nil (2020: £nil).

The Trustees consider that the ideal level of reserves should cover six months support and governance costs which is £98,269.

At the year end, the Charity had free reserves of £763,800. The Trustees consider the Charity is in a healthy position to continue to support its objectives.

The policy is reviewed annually by the Board of Trustees.

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.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

#### Plans for future periods

The charities goals and plans for the future will be to maintain current global endeavors and continue to build upon the current foundation.

The ultimate goal is in identifying long term projects in order to provide sustained support to empower communities to become self-sufficient.

Abdullah Aid will also aim to identify needs in local communities together with looking forward to national UK wide community projects. The local food bank the Charity currently runs is a perfect example of such projects.

As the organisation grows, the future aims of such projects will be scale up to multiple locations and build a comprehensive network of help for local communities, coupled with an aim towards identifying other areas where the Charity can assist local initiatives.

#### Structure, governance and management

Abdullah Aid is a registered charitable incorporated organisation (CIO), number 1165916, and is constituted under a Constitution dated 8 March 2016 as amended on 21 November 2017

The Trustees who served during the year and up to the date of signature of the financial statements were:

Mr S Malji	(Resigned 4 October 2022)
Mr R Patel	
Mr S Patel	(Resigned 4 October 2022)
Mr U Patel	(Appointed 4 October 2022)
Mr M Patel	(Appointed 4 October 2022)

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

Every trustee must be appointed by a resolution passed at a properly convened meeting of the Trustees. In selecting individuals for appointment as charity trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

# **ABDULLAH AID**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2021***

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

The current Executive Committee term was set for five years. The Executive Committee consists of the founding members of the Charity who also occupy the roles of Trustees.

The term for sitting members of the Executive Committee will come to end in March 2021.

The Nominees are vetted in terms of their suitability and what they can offer to the Charity ensuring the objectives of the charity are met.

The Charity appointed Mr Shakil Malji as a Chief Executive Officer (CEO) in February 2018. The CEO is responsible for day to day management of the Charity. The Board of Trustees meet on a regular basis to review Charity's performance against objective, assess risks that the Charity is facing and take appropriate actions.

Trustees take decision by either:

- at a meeting of the charity trustees; or
- by resolution in writing or electronic form agreed by all of the Trustees, which may comprise either a single document or several documents containing the text of the resolution in like form to each of which one or more Trustees has signified their agreement.

Any Trustee may call a meeting of the Trustees. The Trustees shall decide how their meetings are to be called, and what notice is required. The Trustees may appoint one of their number to Chair their meetings and may at any time revoke such appointment.

The only persons eligible to be members of the CIO are its Trustees. Membership of the CIO cannot be transferred to anyone else. Any member and Trustee who ceases to be a Trustee automatically ceases to be a member of the CIO.

### **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

### **Trustees' indemnities**

Trustees' insurance cover has been established for all Trustees to provide appropriate cover for their reasonable actions on behalf of the Charity.

New trustees are selected on basis of contribution that they will make to the governance of the organisation and the skills that they will contribute.

They are provided with copies of the Charity Commission's guidance and are given an introduction to the activities of the Charity by the existing Board. They are also made aware of the Charity's constitution, current financial position as set out in the latest filed accounts and the Charity's objectives.

The Charity's current pay scale conforms to market rates. The Charity uses following parameters to set pay policies:

- Market comparison
- Range of training, skills, and experience required
- Affordability for the organisation
- Retention and the overall remuneration policy.

# ABDULLAH AID

## TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

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The Board of Trustees confirms that during the year there were no transactions with Trustees, their connected businesses or entities or any other related parties.

The only related party transaction during the year was Trustees's remuneration as disclosed in Trustees remuneration note to the financial statements.

### 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 and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that 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.

The Trustees' report was approved by the Board of Trustees.



Mr R Patel

**Chair of Trustees**

11 July 2023

# ABDULLAH AID

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ABDULLAH AID

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### Opinion

We have audited the financial statements of Abdullah Aid (the 'Charity') for the year ended 31 December 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# ABDULLAH AID

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF ABDULLAH AID

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#### Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

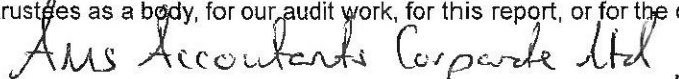
#### Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) 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 now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

#### Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr David Clegg BFP FCA (Senior Statutory Auditor)**  
for and on behalf of AMS Accountants Corporate Ltd

11 July 2023

**Chartered Accountants**  
**Statutory Auditor**

Floor 2  
9 Portland Street  
Manchester  
M1 3BE

# ABDULLAH AID

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
<b>Income from:</b>							
Donations and legacies	3	1,533,476	4,197,200	5,730,676	785,600	1,381,352	2,166,952
<b>Expenditure on:</b>							
Raising funds	4	189,265	-	189,265	106,003	-	106,003
Charitable activities	5	842,961	4,197,200	5,040,161	515,652	1,381,352	1,897,004
<b>Total expenditure</b>		<u>1,032,226</u>	<u>4,197,200</u>	<u>5,229,426</u>	<u>621,655</u>	<u>1,381,352</u>	<u>2,003,007</u>
<b>Net income for the year/ Net movement in funds</b>		501,250	-	501,250	163,945	-	163,945
Fund balances at 1 January 2021		<u>262,550</u>	<u>-</u>	<u>262,550</u>	<u>98,605</u>	<u>-</u>	<u>98,605</u>
<b>Fund balances at 31 December 2021</b>		<u><u>763,800</u></u>	<u><u>-</u></u>	<u><u>763,800</u></u>	<u><u>262,550</u></u>	<u><u>-</u></u>	<u><u>262,550</u></u>

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

All income and expenditure derive from continuing activities.

# ABDULLAH AID

## BALANCE SHEET

AS AT 31 DECEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Fixed assets</b>					
Tangible assets	10		-		985
<b>Current assets</b>					
Cash at bank and in hand		1,462,948		484,264	
<b>Creditors: amounts falling due within one year</b>	11	<u>(699,148)</u>		<u>(222,699)</u>	
Net current assets			763,800		261,565
<b>Total assets less current liabilities</b>			<u>763,800</u>		<u>262,550</u>
<b>Income funds</b>					
Unrestricted funds			763,800		262,550
			<u>763,800</u>		<u>262,550</u>

The financial statements were approved by the Trustees on 11 July 2023



Mr R. Patel

Trustee

# ABDULLAH AID

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2021

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	Notes	2021 £	£	2020 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	15	978,684		370,786	
<b>Net cash used in investing activities</b>			-		-
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>		978,684		370,786	
Cash and cash equivalents at beginning of year		484,264		113,478	
<b>Cash and cash equivalents at end of year</b>		<u>1,462,948</u>		<u>484,264</u>	

# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### Charity information

The entity is a Charitable Incorporated Organisation registered with Charity Commission under registration number 1165916. The charity's registered office which is also a principal place of business is: 81 Upton Lane, London, E7 9PB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

With reference to the current global COVID-19 pandemic with consideration given to the rapidly changing nature of the COVID-19 outbreak and the organisations existing available funds, the trustees believe that the Charity will remain solvent and will continue operating as a going concern for the next twelve months period and beyond.

There has to date been no significant impact on income (donations). The Muslim holy month of Ramadan is where a significant proportion of donations are usually received by the charity.

Many of the international projects have been put on hold / suspension as precautionary measure, which will be assessed regularly given the dynamic nature of the current situation.

Following government advice, the core team members will be working from home.

The Charity is currently running a COVID-19 local support program. This involves teams of select volunteers to assist key workers, critical staff, the elderly and vulnerable people and those in self isolation with shopping of essential food and other items.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

(Continued)

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 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 are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

---

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**ABDULLAH AID**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**3 Donations and legacies**

	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2021	2021	2021	2021	2021	2021	2020	2020	2020	2020	2020	2020
	£	£	£	£	£	£	£	£	£	£	£	£
Donations and gifts	1,206,613	4,197,200	5,403,813	572,221	1,381,352	1,953,573						
Legacies receivable	289,226	-	289,226	170,629	-	170,629						
Government grant income	37,637	-	37,637	42,750	-	42,750						
	<u>1,533,476</u>	<u>4,197,200</u>	<u>5,730,676</u>	<u>785,600</u>	<u>1,381,352</u>	<u>2,166,952</u>						

# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 4 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Advertising	50,727	17,608
Support costs	138,538	88,395
	<hr/>	<hr/>
Fundraising and publicity	189,265	106,003
	<hr/>	<hr/>
	<u>189,265</u>	<u>106,003</u>

### 5 Charitable activities

	Food, shelter and other relief work	Food, shelter and other relief work
	2021	2020
	£	£
Charitable expenditure	4,982,161	1,851,004
Share of governance costs (see note 6)	58,000	46,000
	<hr/>	<hr/>
	<u>5,040,161</u>	<u>1,897,004</u>
<b>Analysis by fund</b>		
Unrestricted funds	842,961	515,652
Restricted funds	4,197,200	1,381,352
	<hr/>	<hr/>
	<u>5,040,161</u>	<u>1,897,004</u>

# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2021

6 Support costs	Support Governance costs		2021		Support Governance costs		2020		Basis of allocation
	£	£	£	£	£	£	£		
Staff costs	62,458	-	62,458	41,091	-	41,091	-	41,091	
Depreciation	985	-	985	985	-	985	-	985	
Operating lease charges	13,793	-	13,793	13,371	-	13,371	-	13,371	
Office costs	23,433	58,000	81,433	17,094	46,000	63,094	-	63,094	
Financial services costs	11,382	-	11,382	6,644	-	6,644	-	6,644	
Other costs	26,487	-	26,487	9,210	-	9,210	-	9,210	
	<u>138,538</u>	<u>58,000</u>	<u>196,538</u>	<u>88,395</u>	<u>46,000</u>	<u>134,395</u>		<u>134,395</u>	
Analysed between									
Fundraising	138,538	-	138,538	88,395	-	88,395	-	88,395	
Charitable activities	-	58,000	58,000	-	46,000	46,000	-	46,000	
	<u>138,538</u>	<u>58,000</u>	<u>196,538</u>	<u>88,395</u>	<u>46,000</u>	<u>134,395</u>		<u>134,395</u>	

Governance costs includes payments to the auditors of £12,000 (2020- £6,000) for audit fees.

# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### 7 Trustees

During the year a Trustee has been paid remuneration from an employment with the Charity.

The remuneration is for full time employment as CEO of the Charity and is approved by Board of Trustees. However, this is not in accordance with the charities trust deed and governing documents. The value of Trustees' remuneration and other benefits was £58,000 (2020- £46,000).

This has been disclosed by the charity to the charity commission post year end.

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

### 8 Employees

The average monthly number of employees during the year was:

	<b>2021</b>	<b>2020</b>
	<b>Number</b>	<b>Number</b>
Admin and management	4	3
	<u>          </u>	<u>          </u>

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Employment costs		
Wages and salaries	62,458	41,091
	<u>          </u>	<u>          </u>

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 10 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2021	3,940
At 31 December 2021	<u>3,940</u>
<b>Depreciation and impairment</b>	
At 1 January 2021	2,955
Depreciation charged in the year	985
At 31 December 2021	<u>3,940</u>
<b>Carrying amount</b>	
At 31 December 2021	<u>-</u>
At 31 December 2020	<u>985</u>

### 11 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	2,367	2,065
Trade creditors	672,094	204,855
Other creditors	8,937	5,779
Accruals and deferred income	15,750	10,000
	<u>699,148</u>	<u>222,699</u>

### 12 Restricted funds

Restricted fund relates to income raised for specific projects.

During the year, the charity raised income for various projects including Indonesia, Syria and Rohingya appeals, Mosque projects, Sri Lanka, Afghanistan and Tanzania / Gambia projects.

At the year end, the Charity had no unspent income raised for specific projects.

### 13 Operating lease commitments

#### Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

2021 £	2020 £
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# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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<b>13 Operating lease commitments</b>		<b>(Continued)</b>
Within one year	13,200	13,200
Between two and five years	47,300	52,800
In over five years	-	15,400
	<u>60,500</u>	<u>81,400</u>
	<u><u>60,500</u></u>	<u><u>81,400</u></u>
<b>14 Related party transactions</b>		
There were no disclosable related party transactions during the year (2020 - none).		
<b>15 Cash generated from operations</b>	<b>2021</b>	<b>2020</b>
	£	£
Surplus for the year	501,250	163,945
Adjustments for:		
Depreciation and impairment of tangible fixed assets	985	985
Movements in working capital:		
Increase in creditors	476,449	205,856
<b>Cash generated from operations</b>	<u>978,684</u>	<u>370,786</u>
	<u><u>978,684</u></u>	<u><u>370,786</u></u>
<b>16 Analysis of changes in net funds</b>		
The Charity had no debt during the year.		



**ABDULLAH AID**

England & Wales - Charity number 1165916

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# Accounts

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Charity registration number 1165916

Company registration number CE006846 (England and Wales)

**ABDULLAH AID**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2020**

# ABDULLAH AID

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr S Malji Mr R Patel Mr S Patel
<b>Charity number</b>	1165916
<b>Company number</b>	CE006846
<b>Principal address and registered office</b>	81 Upton Lane London E7 9PB
<b>Statutory auditor</b>	AMS Accountants Corporate Limited Chartered Accountants Statutory Auditor Floor 2 9 Portland Street Manchester M1 3BE
<b>Chartered accountants</b>	MSP Associates (London) Limited Ground Floor Front Essex IG3 8LA
<b>Bankers</b>	HSBC Bank Plc Unit SU0023 Westfield Stratford City Leyton Road, Stratford  Al Rayan Bank Plc 97-99 Whitechapel Rd London E1 1DT

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# ABDULLAH AID

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# **ABDULLAH AID**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 DECEMBER 2020**

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The Trustees present their annual report and financial statements for the year ended 31 December 2020.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### **Objectives and activities**

The objectives of the Charity are the relief and assistance of people in the UK and worldwide who are victims of war, natural disaster, trouble or catastrophe by such means as the Trustees think fit, in particular but not exclusively by the provision of food, water and shelter.

The Trustees confirm that the aims and objectives of the Charity fully meet with the public benefit test.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Abdullah Aid has continued to support individuals and communities across the globe in order to maintain the charities objectives in the best capacity it can, by acting within the guidelines of The Charity Commission of England and Wales.

Most of the Charity's activities involve volunteers in the delivery of its charitable purpose. We are, as always extremely grateful to these volunteers in supporting to deliver the aid and complete projects around the world.

### **Strategic report**

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the Trustees to present a strategic report.

### **Achievements and performance**

The Charity's income arises from public donations. The executive committee is responsible for the day-to-day management of the financial and operational matters.

Over the course of the period being reported, Abdullah Aid carried out and implemented various projects and travelled with volunteers to parts of the world to deliver aid, outlined below are some of the projects carried out throughout the period being reported.

### **Rohingya Crisis**

As part of Abdullah Aid's continued efforts towards easing the suffering of the unprecedented numbers of Rohingya people displaced due to the horrific persecution by the Myanmar authorities. Abdullah Aid implemented various projects in 2019.

The culmination of projects includes the following activities:

- The distribution of food parcels within the Rohingya refugee camps located along the border in neighbouring Bangladesh. A typical food parcel constitutes a month of provision for a small family (average 4 persons per family).

Items included in the food parcels are:

Rice, Oil, Lentils, Wheat flour, Salt, Sugar, Milk powder, Soap, Mosquito nets, Solar powered lanterns & blankets.

## **ABDULLAH AID**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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#### **Donate Quran**

Distribution of Quran's to people of all faiths.

#### **The Gambia**

Throughout the year Abdullah Aid have implemented a number of small projects in The Gambia via Abdullah Aid Gambia office. Project activities are:

- Food provisions.
- The building of shelter/homes.
- Repairs and improvements to existing homes.
- Construction of water wells in remote villages.
- Cooked meal distributions.
- Establishment of free bread production facilities for use of the surrounding community.
- Distribution of meat (Eid Project).
- Medical aid (supporting existing health centre with basic medical supplies).
- Cataract surgery operations.
- Orphan/hifz sponsorship.
- Empowerment projects.
- Gifts for children during the Eid festival (educational books for school, stationary, clothing & footwear).

#### **Tanzania**

Abdullah Aid has continued to support various needy communities in the region.

Project activities are:

- Food provisions.
- Distributions of meat (Eid project).
- Medical aid (supporting existing health services with basic medical supplies).
- Orphan sponsorship.
- Empowerment projects.
- Gifts for children during the Eid festival (educational books for school, stationary, clothing & footwear).
- Water boreholes and other means of water/sanitation.

## **ABDULLAH AID**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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#### **Ethiopia**

Abdullah Aid has continued to provide support to some of the most vulnerable regions of Ethiopia, where the primary focus was child education.

- The provision on school uniforms, stationary & educational books suitable for the relevant age groups.
- Housing/Shelter building project.
- Distribution of monthly food provisions.
- The provision & distribution of meat (beef) and cooked meals for the children & their families (In conjunction of Abdullah Aid's Eid project).
- Disability mobility Program – provision of wheelchairs.

#### **Nigeria**

This year in an effort to identify viable projects, the charity investigated and implemented some projects in Nigeria. The organisation focused primarily in supporting the disabled. Activities include:

- Disability support – provision of wheelchairs and sets of crutches.
- Financial support of elderly women.
- Orphans' education supplies
- Provided children education

#### **Mozambique**

An emergency relief program was initiated to assist those who were impacted by Cyclone Idai, one of the worst tropical cyclones on record to affect Africa and the Southern Hemisphere. Support included:

- Distribution of food provisions.
- Each parcel would provide a family with over a month of provision and would typically include items such as rice, flour, cooking oil, sugar, salt, pasta, crackers/biscuits and soap.

#### **Kerala flood relief – India**

Abdullah Aid's continued support for flooding affected inhabitants of Indian state Kerala comprised of the following:

- Repairs & reconstruction of existing homes damaged during the devastating flood.
- Emergency Food provisions.

#### **Sri Lanka**

In an effort to provide some respite to the poor and needy the organisation conducted several small projects. A summary of key achievements is listed below:

- The construction of water wells and installation of water pumps for communities that did not have access to clean water.
- Distribution of food parcels (one-month provision of food for a typical family)

## **ABDULLAH AID**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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#### **Palestine**

Project activities are conducted with a ground partner organisation.

These include:

- Plantation of olive trees (empowerment program)
- Orphan sponsorships
- Eid gifts
- Food provisions
- Water/sanitation
- Winter support (blankets, heaters and home improvements)

#### **Yemen**

With the current situation in Yemen worsening, the toll on the everyday civilian population has become increasingly difficult. Abdullah Aid has aimed to provide some semblance of normality to these people through activities such as the provision of:

- Shelters/Homes
- Food provisions
- Disability support
- Clean drinking water & sanitation
- Orphan's support
- Medical support
- Bread supplies

#### **Kashmir – India**

Abdullah Aid has provided support to the people of this area through:

- Food parcel distribution (one-month provision of food for a typical family)

#### **Food Bank (London, UK)**

Abdullah Aid has been running an ad hoc local food bank from the charities London office situated at 81 Upton Lane, Forest Gate E7 9PB.

The primary support group is single parent families. However, the food bank is open to all members of the public. The food bank is stocked via direct donations of items from the general public and through provisions purchased directly by Abdullah Aid.

#### **Jordan – Syrian Refugee Support**

Abdullah Aid has continued its support of the displaced people of Syria. This support has been primarily provided through the official Syrian refugee camps situated in Jordan. An outline of the support activities include:

- Shelters
- Food parcel distribution
- Disability support, wheel chair distribution - mobility project
- Empowerment/Income generation
- Water/Sanitation
- Orphan's support
- Medical Support

## **ABDULLAH AID**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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#### **Pakistan**

The charity maintained its support of previous projects together with additional emergency support for earthquake victims.

- Eye cataract removal procedures/surgery.
- Water pumps.
- Emergency food supplies
- Emergency shelters – tents.

#### **Gujarat – India**

Projects in this region of India have been primarily focused towards the education of poor and orphaned children. Abdullah Aid also supported hospitals situated in the Surat district of India with medical equipment and urgent medical treatments.

Education programs for poor & orphaned children.

This program included fully funding the fees, books and food of children. The ultimate aim is to steadily increase the number of children provided for.

#### **West Bengal – India**

The projects in this region are limited at present, however the organisation has continued to support the people of this area through:

- Food parcel distribution (one-month provision of food for a typical family) – (Ramadan Food Parcel program).
- The construction of water pumps

#### **Financial review**

The result for the year showed a surplus of 163,945 (2019: deficit of £91,596 ). At the year end the Charity had Unrestricted reserves of £262,550 (2019: £98,605) and restricted reserves of £NIL (2019: £NIL).

The Charity's net current assets have increased from £96,635 in 2019 to £261,565 this year.

The Trustees consider that the ideal level of reserves would cover six months spending which is approximately £55,800.

At the year end, the Charity had free reserves (net current assets) of over £262,000. The Trustees consider the Charity is in a healthy position to continue to support its objectives.

The policy is reviewed annually by the Board of Trustees.

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.

It is the policy of the Charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

## **ABDULLAH AID**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

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

The charities goals and plans for the future will be to maintain current global endeavours and continue to build upon the current foundation.

The ultimate goal is in identifying long term projects in order to provide sustained support to empower communities to become self-sufficient.

Abdullah Aid will also aim to identify needs in local communities together with looking forward to national UK wide community projects. The local food bank the Charity currently runs is a perfect example of such projects. As the organisation grows, the future aims of such projects will be scale up to multiple locations and build a comprehensive network of help for local communities, coupled with an aim towards identifying other areas where the Charity can assist local initiatives.

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

Abdullah Aid is a registered charitable incorporated organisation (CIO), number 1165916, and is constituted under a Constitution dated 8 March 2016 as amended on 21 November 2017

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr S Malji

Mr R Patel

Mr S Patel

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

Every trustee must be appointed by a resolution passed at a properly convened meeting of the Trustees. In selecting individuals for appointment as charity trustees, the Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

## **ABDULLAH AID**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)**

***FOR THE YEAR ENDED 31 DECEMBER 2020***

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

The current Executive Committee term was set for five years. The Executive Committee consists of the founding members of the Charity who also occupy the roles of Trustees.

The term for sitting members of the Executive Committee will come to end in March 2021.

The Nominees are vetted in terms of their suitability and what they can offer to the Charity ensuring the objectives of the charity are met.

The Charity has appointed Mr Shakil Malji as a Chief Executive Officer (CEO) in February 2018. The CEO is responsible for day to day management of the Charity. The Board of Trustees meet on a regular basis to review Charity's performance against objective, assess risks that the Charity is facing and take appropriate actions.

Trustees take decision by either:

- at a meeting of the charity trustees; or
- by resolution in writing or electronic form agreed by all of the Trustees, which may comprise either a single document or several documents containing the text of the resolution in like form to each of which one or more Trustees has signified their agreement.

Any Trustee may call a meeting of the Trustees. The Trustees shall decide how their meetings are to be called, and what notice is required. The Trustees may appoint one of their number to Chair their meetings and may at any time revoke such appointment.

The only persons eligible to be members of the CIO are its Trustees. Membership of the CIO cannot be transferred to anyone else. Any member and Trustee who ceases to be a Trustee automatically ceases to be a member of the CIO.

#### **Financial risk management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

#### **Trustees' indemnities**

Trustees' insurance cover has been established for all Trustees to provide appropriate cover for their reasonable actions on behalf of the Charity.

New trustees are selected on basis of contribution that they will make to the governance of the organisation and the skills that they will contribute. They are provided with copies of the Charity Commission's guidance and are given an introduction to the activities of the Charity by the existing Board. They are also made aware of the Charity's constitution, current financial position as set out in the latest filed accounts and the Charity's objectives.

The Charity's current pay scale conforms to market rates. The Charity uses following parameters to set pay policies:

- Market comparison
- Range of training, skills, and experience required
- Affordability for the organisation
- Retention and the overall remuneration policy.

## ABDULLAH AID

### TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

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The Board of Trustees confirms that during the year there were no transactions with Trustees, their connected businesses or entities or any other related parties. The only related party transaction during the year was Trustees's remuneration as disclosed in Trustees remuneration note to the financial statements.

#### Statement of Trustees' responsibilities

The Trustees, who are also the directors of Abdullah Aid for the purpose of company law, 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).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

#### Auditor

AMS Accountants Corporate Limited were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

The Trustees' report, including the strategic report, was approved by the Board of Trustees.



Mr S Malji  
Chair of Trustees

26 July 2022

# ABDULLAH AID

## INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF ABDULLAH AID

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### Opinion

We have audited the financial statements of Abdullah Aid (the 'Charity') for the year ended 31 December 2020 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have not been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.
- have been prepared in accordance with the requirements of the Companies Act 2006.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# ABDULLAH AID

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF ABDULLAH AID

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### Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*AMS Accountants Corporate Limited*

**David Clegg (Senior Statutory Auditor)**

**for and on behalf of AMS Accountants Corporate Limited**

26 July 2022

**Chartered Accountants  
Statutory Auditor**

Floor 2  
9 Portland Street  
Manchester  
M1 3BE

## ABDULLAH AID

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total 2019 £
<b>Income from:</b>							
Donations and legacies	3	785,600	1,381,352	2,166,952	427,524	489,352	916,876
<b>Expenditure on:</b>							
Raising funds	4	106,003	-	106,003	94,708	-	94,708
Charitable activities	5	515,652	1,381,352	1,897,004	326,309	587,455	913,764
<b>Total expenditure</b>		<b>621,655</b>	<b>1,381,352</b>	<b>2,003,007</b>	<b>421,017</b>	<b>587,455</b>	<b>1,008,472</b>
<b>Net income/(expenditure) for the year/</b>							
<b>Net movement in funds</b>		163,945	-	163,945	6,507	(98,103)	(91,596)
Fund balances at 1 January 2020		98,605	-	98,605	92,098	98,103	190,201
<b>Fund balances at 31 December 2020</b>		<b>262,550</b>	<b>-</b>	<b>262,550</b>	<b>98,605</b>	<b>-</b>	<b>98,605</b>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# ABDULLAH AID

## BALANCE SHEET

AS AT 31 DECEMBER 2020

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	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	9		985		1,970
<b>Current assets</b>					
Cash at bank and in hand		484,264		113,478	
<b>Creditors: amounts falling due within one year</b>	10	<u>(222,699)</u>		<u>(16,843)</u>	
Net current assets			<u>261,565</u>		<u>96,635</u>
<b>Total assets less current liabilities</b>			<u><u>262,550</u></u>		<u><u>98,605</u></u>
<b>Income funds</b>					
Unrestricted funds			<u>262,550</u>		<u>98,605</u>
			<u><u>262,550</u></u>		<u><u>98,605</u></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2020, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 26 July 2022



Mr S Malji  
Trustee

Company registration number CE006846

# ABDULLAH AID

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2020

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	Notes	2020 £	£	2019 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	14		370,786		(87,667)
<b>Net cash used in investing activities</b>			-		-
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			370,786		(87,667)
Cash and cash equivalents at beginning of year			113,478		201,145
<b>Cash and cash equivalents at end of year</b>			<u>484,264</u>		<u>113,478</u>

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# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

#### Charity information

The entity is a Charitable Incorporated Organisation registered with Charity Commission under registration number 1165916. The charity's registered office which is also a principal place of business is: 81 Upton Lane, London, E7 9PB.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

With reference to the current global COVID-19 pandemic with consideration given to the rapidly changing nature of the COVID-19 outbreak and the organisations existing available funds, the trustees believe that the Charity will remain solvent and will continue operating as a going concern for the next twelve months period and beyond.

There has to date been no significant impact on income (donations). The Muslim holy month of Ramadan is where a significant proportion of donations are usually received by the charity.

Many of the international projects have been put on hold / suspension as precautionary measure, which will be assessed regularly given the dynamic nature of the current situation.

Following government advice, the core team members will be working from home.

The Charity is currently running a COVID-19 local support program. This involves teams of select volunteers to assist key workers, critical staff, the elderly and venerable people and those in self isolation with shopping of essential food and other items.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Charity.

#### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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### 1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 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 are allocated on the portion of the asset's use.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	25% Straight line
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 1 Accounting policies

(Continued)

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

### 1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2020	2020	2020	2019	2019	2019
	£	£	£	£	£	£
Donations and gifts	572,221	1,381,352	1,953,573	350,358	489,352	839,710
Legacies receivable	170,629	-	170,629	77,166	-	77,166
Government grant income	42,750	-	42,750	-	-	-
	<u>785,600</u>	<u>1,381,352</u>	<u>2,166,952</u>	<u>427,524</u>	<u>489,352</u>	<u>916,876</u>

# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 4 Raising funds

	Unrestricted funds	Unrestricted funds
	2020	2019
	£	£
<u>Fundraising and publicity</u>		
Advertising	17,608	-
Support costs	88,395	94,708
	<u>106,003</u>	<u>94,708</u>
Fundraising and publicity	<u>106,003</u>	<u>94,708</u>

### 5 Charitable activities

	Food, shelter and other relief work	Food, shelter and other relief work
	2020	2019
	£	£
Charitable expenditure heading 1	1,851,004	864,156
Share of governance costs (see note 6)	46,000	49,608
	<u>1,897,004</u>	<u>913,764</u>
<b>Analysis by fund</b>		
Unrestricted funds	515,652	326,309
Restricted funds	1,381,352	587,455
	<u>1,897,004</u>	<u>913,764</u>

**ABDULLAH AID**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

6 Support costs	Support Governance costs		2020 Support costs		Governance costs		2019		Basis of allocation
	£	£	£	£	£	£	£	£	
Staff costs	41,091	46,000	87,091	48,984	49,608	98,592		Staff costs	
Depreciation	985	-	985	985	-	985			
Operating lease charges	13,371	-	13,371	20,757	-	20,757		Operating lease charges	
Office costs	17,094	-	17,094	14,278	-	14,278			
Financial services costs	6,644	-	6,644	-	-	9,201			
Other costs	9,210	-	9,210	9,704	-	468			
	<u>88,395</u>	<u>46,000</u>	<u>134,395</u>	<u>94,708</u>	<u>49,608</u>	<u>144,316</u>			
Analysed between									
Fundraising	88,395	-	88,395	94,708	-	94,708			
Charitable activities	-	46,000	46,000	-	49,608	49,608			
	<u>88,395</u>	<u>46,000</u>	<u>134,395</u>	<u>94,708</u>	<u>49,608</u>	<u>144,316</u>			

Governance costs includes payments to the auditors of £6,000 (2019 - £3,750) for audit fees.

# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 7 Trustees

During the year, one or more Trustees has been paid remuneration or has received other benefits from an employment with the Charity. The remuneration is for full time employment as CEO of the Charity and is approved by Board of Trustees. However this is not in accordance with the charities trust deed and governing documents. The value of Trustees' remuneration and other benefits was £46,000 (2019 - £46,108).

This has been disclosed by the charity to the charity commission post year end.

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

### 8 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Admin and management	3	3
<b>Employment costs</b>	<b>2020</b>	<b>2019</b>
	£	£
Wages and salaries	41,091	48,984

There were no employees whose annual remuneration was more than £60,000.

### 9 Tangible fixed assets

	Fixtures and fittings £
<b>Cost</b>	
At 1 January 2020	3,940
At 31 December 2020	3,940
<b>Depreciation and impairment</b>	
At 1 January 2020	1,970
Depreciation charged in the year	985
At 31 December 2020	2,955
<b>Carrying amount</b>	
At 31 December 2020	985
At 31 December 2019	1,970

# ABDULLAH AID

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

### 10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other taxation and social security	2,065	7,594
Trade creditors	204,855	-
Other creditors	5,779	-
Accruals and deferred income	10,000	9,249
	<u>222,699</u>	<u>16,843</u>

### 11 Restricted funds

Restricted fund relates to income raised for specific projects. During the year the charity raised income for various projects including Indonesia, Syria and Rohingya appeals and Tanzania / Gambia projects. At the year end, the Charity had no unspent income raised for specific projects:

### 12 Operating lease commitments

#### Lessee

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2020 £	2019 £
Within one year	13,200	13,200
Between two and five years	52,800	52,800
In over five years	15,400	28,600
	<u>81,400</u>	<u>94,060</u>

### 13 Related party transactions

#### Transactions with related parties

During the year the Charity entered into the following transactions with related parties:

	Purchase of goods	
	2020 £	2019 £
Charitable entities under common control of the trustees	<u>249,578</u>	<u>-</u>

## ABDULLAH AID

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

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<b>14</b>	<b>Cash generated from operations</b>	<b>2020</b>	<b>2019</b>
		£	£
	Surplus/(deficit) for the year	163,945	(91,596)
	Adjustments for:		
	Depreciation and impairment of tangible fixed assets	985	985
	Movements in working capital:		
	Increase in creditors	205,856	2,944
	<b>Cash generated from/(absorbed by) operations</b>	<b>370,786</b>	<b>(87,667)</b>
<b>15</b>	<b>Analysis of changes in net funds</b>		
	The Charity had no debt during the year.		