



Amanah Aid

Trustees' report and Financial statements

For the year ended 31 December 2021

1a Brayford Square
London
E1 0SG
Registered charity no: 1167598

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LEGAL AND ADMINISTRATIVE INFORMATION

Status

Charitable Incorporated Organization in England & Wales Registered 10th June 2016.

Charity Registration Number: 1167598

Trustees

Abdul Gaffar
Foijul Islam
Fuzel S Ahmed

Registered Office

1a Brayford Square
London E1 0SG

Company Address

1a Brayford Square
London E1 0SG

Banker

Lloyds Bank

Accountant

Alamgir Hossain. ACCA
64 Gale Street
Dagenham, RM9 4PA

STRUCTURE: GOVERNANCE AND MANAGEMENT

Governing Document

Amanah Aid is established as a charitable organization CIO with the Charity's Commission and is governed by a constitution.

The organization received its charity status from the Charity Commission on the 10th June 2016. The organization is very small and simple in structure, enabling it to be focused on its objectives enabling three trustees; Chairman, Secretary and Treasurer to run the day to day work with the support of other members and seek external support where required in the area of finance and accounts etc.

The trustees ensure to the best of their ability to ensure proper due diligence is carried out, and use of fund and value for money in implementing projects.

Our Aims and Objectives

1. The advancement of education for the benefit of the general public, in particular but not exclusively for the poor and needy people of Bangladesh and UK by funding and supporting existing ongoing educational institutes and organizations.
2. The relief of sickness and the preservation of health, in particular but not exclusively, among poor and needy people living in Bangladesh by funding and supporting existing ongoing healthcare institutes and organizations and by funding and supporting the installations of bore holes, water pumps and latrines buildings.
3. The relief of financial hardship, in particular but not exclusively, among poor and needy people living in Bangladesh by funding and supporting the building of new temporary and permanent housing and repairing existing shelters damaged by natural and man-made disasters.
4. The relief of financial need and suffering amongst victims of natural or other kinds of

disaster, in particular in Bangladesh and the UK, in the form of food, food banks, food vouchers and money (or other means deemed suitable) for persons, bodies, organizations and/or countries affected including the provision of medical aid by arranging for the purchase and delivery of aid to such areas; co-operating with others to get aid to the right place; identifying the real needs of those affected by disaster and ways of meeting those needs;

5. To further and advance such other purposes which may be charitable according to the law of England and Wales as the trustees see fit from time to time.

Public Benefit

The Trustees confirm that they have considered the general guideline issued by the Charity Commission in connection with Public Benefit in setting the objectives of the Charity and in particular they have considered hold planned activities further the Charity's objects.

Achievements and Performance

2021 was a bit of a quiet year and we were not able to plan and do a lot of fundraising activities and appeals etc due to covid restrictions for almost half of the year. Our main focus was on the Ramadan programme and we carried one of our biggest Ramadan food pack distribution projects for poor and needy families so far. Over 500 food packs containing all the essential item for Ramadan was distributed to 500 poor families in many different areas of Sylhet, Sunamganj, Habiganj and Maulvibazar District.

One new housing project was completed in Bangladesh.

Also, a new Education project was supported in Johannesburg, South Africa.

Risk Management

The Trustees identify any risks to which the Charity might be exposed, including risks to the Charity's financial position, and reputation. Once these are reviewed, systems will be established to address these risks. The Trustees will going forward, review risk management on a regular basis.

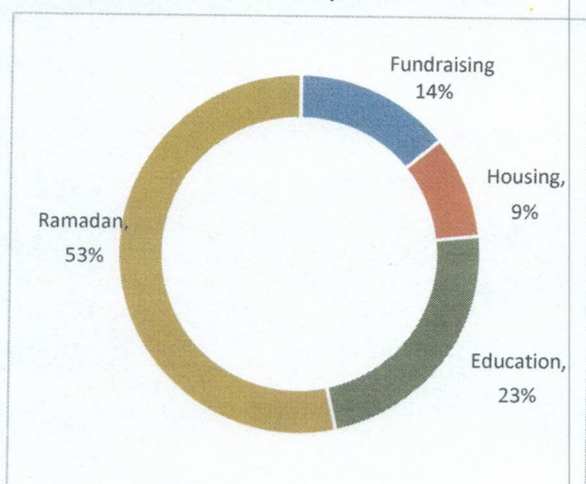
Future Plan

There is no major plan at the moment and we want to focus on existing projects like Ramadan food packs, Winter, Emergencies like floods, cyclones etc, we also want to focus on a pilot project on building a community center/masjid project.

Financial review

Due to COVID 19 situation throughout the year, we could not perform at an expected level to raise funds for the organization. Therefore, there is a significant drop in our income compared to the previous financial year. The project expenditure also dropped in line with the income and made a small amount of surplus of £1,260 during the year.

The chart below shows expenditure in %



Trustees Responsibilities in relation to the Financial Statements

Company law requires the trustees to prepare Financial Statements which give a true and fair view of the state of affairs of the Charity's at the end of the financial year and of its surplus or deficit for the financial period. In doing so the trustees are required to;

- Select suitable accounting policies and apply consistently;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standard have been followed, subject to any material departure disclosed and explained in the financial statements; and
- Prepare the financial statements are on a going concern basis unless it is inappropriate to presume that the charity will continue to operate. We have budget in operation for the next year and hope to achieve expected target.

The trustees are responsible to maintain 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 statement comply with the companies act 2006. The trustees are also responsible for safeguarding the assets of the Charity and hence taking reasonable steps for the prevention and detection or fraud and other irregularities.

These Accounts have been delivered in accordance with the provisions applicable to charities.

Abdul Gaffar
Trustee
Date: 17.10.2022

Foijul Islam
Trustee
Date: 17.10.2022

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF AMANAH AID

I report on the accounts of the Amanah Aid for the year ended 31st December 2021, which are set out on pages 7 to 9.

Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(1) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the

evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 ActHave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.
3. This report is prepared for the internal use of Amanah Aid only. No responsibility is assumed to any other person.

Alamgir Hossain, ACCA
Charity Finance and Accounting
London

Date: 17.10.2022

STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
INCOME					
<i>Voluntary income:</i>					
Donations	2	11,479	13,571	25,050	86,577
TOTAL INCOME		11,479	13,571	25,050	86,577
EXPENDITURE					
Costs of raising funds:					
Fundraising cost		3,327	-	3,327	2,339
Expenditure on charitable activities:					
Programme expenditure		-	20,463	20,463	70,146
TOTAL EXPENDITURE	3	3,327	20,463	23,790	72,485
Net income/(expenditure) and net movement in funds for the year		8,152	(6,892)	1,260	14,092
Reconciliation of funds:					
Transfers between funds	4	(6,892)	6,892	-	-
Total Funds brought forward	4	28,232	-	28,232	14,140
Total funds carried forward		29,492	-	29,492	28,232

The results for the year shown above all derive from continuing operations.

All recognised gains and losses are reflected in the Statement of Financial Activities and therefore no separate statement of total recognised gains and losses has been presented.

The notes on pages 7 to 9 form an integral part of these financial statements.

BALANCE SHEET

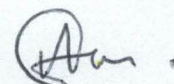
Balance sheet as at 31 December 2021

	Notes	2021 £	2020 £
Fixed assets			
Tangible assets		-	-
Investments		-	-
		<hr/>	<hr/>
		-	-
Current assets			
Debtors		-	-
Cash at bank and in hand		29,492	28,232
		<hr/>	<hr/>
		29,492	28,232
Creditors: amounts falling due within one year		-	-
		<hr/>	<hr/>
Total assets less current liabilities		29,492	28,232
Creditors: amounts falling due after more than one year		-	-
		<hr/>	<hr/>
Net assets		29,492	28,232
		<hr/>	<hr/>
The funds of the charity:			
Unrestricted income funds			
- General fund	4	29,492	28,232
Restricted income funds		-	-
		<hr/>	<hr/>
Total charity funds		29,492	28,232
		<hr/>	<hr/>

The financial statements were approved by the Trustees on: 17.10.2022 and signed on its behalf by:



Foijul Islam
Trustee



Abdul Gaffar
Trustee

The accompanying notes on pages 7 to 9 form an integral part of these Financial Statements

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

1 Accounting policies

a) Basis of accounting

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The accounting policies below have been adopted for material items.

b) Incoming resources

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when Amanah Aid is entitled to the receipt and the amount can be measured with reasonable certainty. Gifts in Kind for which Amanah Aid accepts full responsibility for distribution are included in income at their market value when it is distributed and under Charitable Activities at the same value and time. The value of services provided by volunteers has not been included.

Grants, including grants for the purchase of fixed assets, are recognized in full in the Statement of Financial Activities in the year in which they are receivable.

c) Resources expended

Resources expended are recognized in the year in which they are incurred.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

Management and administration costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

d) Tangible fixed assets and depreciation

Non-programme expenditure of more than £50 per item for buildings, equipment and leasehold improvements is capitalised at cost. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Leasehold properties	Straight line over the life of the lease
Freehold properties	5% straight line
Computers and software	25% straight line
Fixtures and fittings	15% straight line
Office equipment	15% straight line
Motor vehicles	15% straight line

e) Funds

General funds are unrestricted funds which are necessary for the proper functioning of the charity and other funds available for use at the discretion of the trustees in furtherance of the charity's objectives.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are subject to specific restrictions as imposed by the donor or nature of the appeal.

f) Taxation

As a registered charity, Amanah Aid is exempt from taxation of income and gains to the extent these are applied to charitable objectives

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
2 Donations				
General Donation	11,479	13,571	25,050	86,577
	11,479	13,571	25,050	86,577

3 Analysis of expenditure on charitable activities

	Direct costs £	Staff costs £	Support costs £	2021 Total costs £	2020 Total costs £
Cost of generating funds	3,000	-	327	3,327	2,339
Charitable activities					
Emergency relief	-		-	-	-
Housing	1,985		216	2,201	25,985
Education	5,000		545	5,545	30,849
WASH	-		-	-	7,668
Ramadan Food pack	11,467		1,250	12,717	5,644
Total Charitable activities	18,452	-	2,011	20,463	70,146
Total expenditure	21,452	-	2,338	23,790	72,485

3.1 Analysis of governance and support costs

	2021 £	2020 £
Governance cost		
Legal & Other Professional Fees	500	500
	500	500
Support costs		
Office Expenses	1,838	1,619
	1,838	1,619
	2,338	2,119

3.2 Staff cost and number of employees

The average monthly numbers of employees in the UK during the year were:

Permanent
Temporary
Volunteer (head count)

2021
Number

2020
Number

-	-
-	-
-	-
-	-

Employment costs

Gross Pay
Employer's national insurance

2021
£

2020
£

-	-
-	-
-	-
-	-
-	-

No employee earned more than £60,000 during the year (2020: None).

4 Movement of funds

	As at 01-Jan-21 £	Incoming Resources £	Resources Expended £	Transfers £	As at 31-Dec-21 £
Unrestricted funds					
General fund	28,232	11,479	(3,327)	(6,892)	29,492
Total unrestricted funds	28,232	11,479	(3,327)	(6,892)	29,492
Restricted funds					
Housing	-	-	(2,201)	2,201	-
Education	-	5,000	(5,545)	545	-
WASH	-	-	-	-	-
Ramadan Food pack	-	8,571	(12,717)	4,146	-
Total restricted funds	-	13,571	(20,463)	6,892	-
TOTAL	28,232	25,050	(23,790)	-	29,492