

Charity registration number: 1167943

# SAVE AN ORPHAN (INTERNATIONAL)

Annual Report and Financial Statements

for the Year Ended 31 December 2022

**SAVE AN ORPHAN (INTERNATIONAL)**

**Contents**

Reference and Administrative Details	1
Trustees Report	2 to 5
Statement of Trustees' Responsibilities	6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Cash Flow Statement	10
Notes to the Financial Statements	11 to 17

**SAVE AN ORPHAN (INTERNATIONAL)**

**Reference and Administrative Details**

<b>Trustees</b>	Mumtaz Bostan
	Sadhia Ahmed
	Sam Ghasemi Faridi (resigned 3 March 2022)
	Wasiq Aftab Chaudhry
<b>Principal Office</b>	City West Office Park Gelderd Road Building 3 Leeds LS12 6LN
<b>Charity Registration Number</b>	1167943
<b>Bankers</b>	Al Rayan
<b>Independent Examiner</b>	Nasir Rafiq Dua Governance 123-131 Bradford Street Bradford Court Birmingham B12 0NS

## **SAVE AN ORPHAN (INTERNATIONAL)**

### **Trustees Report**

The trustees present the annual report together with the financial statements of the charity for the year ended 31 December 2022.

#### **Objectives and activities**

##### ***Objects and aims***

The governing scheme defines the charity's objects as being to:

- a) The prevention or relief of poverty or financial hardship anywhere in the world by providing or assisting in the provision of education, training, healthcare objects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient.
- b) The relief of financial need and suffering amongst victims of natural or other kind of disasters in the form of money or other means deemed suitable for persons, bodies, organisations, and/or countries affected, including the provision of medical aid.
- c) To promote such or other charitable purposes as may from time to time be determined and agreed by the trustees.

##### ***Objectives, strategies and activities***

During the period the significant activities have been to raise funds through TV appeals and social media campaigning.

## SAVE AN ORPHAN (INTERNATIONAL)

### Trustees Report

#### Achievement and performance

At the start of 2022, we ushered in a year for Save an orphan, with substantial growth in income and quality improvements to our programme of teams delivering aid on behalf of our donors and we also created new partnerships that are expanding our reach and impact globally.

We are well-positioned to realise strong gains across a few key areas of orphan needs, we have delivered life essential aid, and Focused on food and clean drinking water, for communities in need with a special focus on orphans.

Our main appeals included:

**Feed the Poor** - We delivered over 100,000 hot meals to communities in need and we created thousands of food parcels to be delivered to the most malnourished communities, which comprised of long lasting essentials tailored to local diets.

**Build a Well** - We built hundreds of hand pump wells that supply fresh water for up to ten years and more, Also in 2022 we fulfilled requests from donors to build deep community wells within large communities suffering from clean water shortages and these served hundreds of people a day. This improved sanitation and hygiene practices among vulnerable and displaced communities.

**Sponsor an Orphan** - We sponsored hundreds of orphans, keeping them with their guardians and supporting them by providing clean water, food, access to educational tools, books, and teachers whenever possible.

**Ramadan and Qurbani 2022** - We also raised thousands more during Ramadan with our "Your Ten Nights" and added 30 day Ramadan auto giving for 2022. These technology driven aspects of the website allows our new and existing donors to give more easily.

**Palestine crisis 2022** - We provided hundreds of Family Food Packs with staple items to help feed families. We also provided Medical Aid and Hygiene Kits to keep Palestinians safe and clean during the conflicts. These donations allowed medicine to be delivered, funded nurses and provided urgent shelter.

**Pakistan floods 2022** - Even more orphans in Pakistan are displaced now due to the horrendous floods, Homes have been washed away and children are on the streets with no safety, no food, no water and no comfort, we did our best to help those with no home and nowhere to go. We helped thousands with make-shift accommodation during their time of need. Strong tents, mattresses, and pillows were provided with donations,

We provided Emergency Food Packs containing rice, bread, long-life milk, tinned food, oil and sugar, each pack is designed for local diets. We also provided thousands of hot cooked meals

**Qurbani 2022** - During Qurbani 2022 we provided over 300,000 meals in Asia and Africa. We also delivered Qurbani to crisis-hit countries including Palestine, Syria and Yemen.

Our Qurbani range offers a cost effective Qurbani for £25/share of a large animal which is our most popular Qurbani followed by a family Qurbani which covers 7 shares.

In 2022, we continued to deliver projects under the following headings:

- Humanitarian relief
- Seasonal programmes
- Orphan Care
- Maximising impact

We aim to invest in real solutions. We work year-round to establish healthcare, education, and livelihood programmes that pave the way for empowered, self-serving communities. We also provide food, medical aid, and disaster relief during emergencies - critical interventions that save lives. Our skilled local teams are able to access and deliver vital aid in hard-to-reach communities

#### Our Investments

We made several important shifts to improve administrative practices across the organisation. We strengthened our organisational infrastructure with further big investments in staff, training and technology.

This included updates on the website and new CRM system, we had a major boost on TV and Social media to further establish the brand.

We continue to invest in technology and a bespoke CRM system which will allow us to better understand our donors and provide feedback faster in formats that modern day donors expect. The organisation will benefit for many years to come from these key investments.

## SAVE AN ORPHAN (INTERNATIONAL)

### Trustees Report

The fundraising avenues we invested in 2022 are listed below:

- Individual donor giving
- Major donor giving
- Challenges
- Live TV appeals
- Events
- Volunteers
- Direct mail
- Online Giving
- Inbound/Outbound Call Centre

The major benefits for the organisation include:

- Raising awareness of our international work domestically to our key demographic
- Increasing our presence within the community
- Building our donor database
- Helping to increase our volunteer network
- Building goodwill within the communities we serve

#### **Public benefit**

The section of this report above entitled 'Objectives and activities' sets out the objects and aims of the charity. The Achievements and performance below discusses on how public benefit was achieved during the period.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Financial review**

During the year the charity received total income of £753k (2021: £466k). The total expenses during the year were £855k (2021: £475k). The year-end reserves stand at negative £29.4k (2021: £72k).

In this year, the charity invested in its fundraising activities to grow the donor database for future long-term funding. As a result, the charity is set to raise £1.2m in 2023 with a projected spend on charitable activities around £650k (53% of income raised). In 2022, the charity did not claim the full gift aid, reducing the income levels and resulting in a negative general reserve. The full Gift Aid relating to 2022 was claimed in 2023.

We expect the negative general reserves to turn positive in 2023.

#### **Policy on reserves**

The charity does not have a formal reserves policy. However the current reserves are deemed to be sufficient for the charity's future needs.

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

##### **Nature of governing document**

The charity is constituted as a Charitable Incorporated Organisation (CIO) Foundation, as a body corporate under Part 11 of the Charities Act 2011 on the June 2016. The CIO registered with the Charity Commission on the same day. Trustees are legally responsible for the governance and management of the charity. Trustees are responsible for setting strategies and policies for ensuring these are implemented.

##### **Recruitment and appointment of trustees**

The Trustees terms had expired, and they were replaced by new Trustees by the Charity Commission by way of an order on the 10th June 2020. These new Trustees are appointed for a fixed period, after this period they can either be reappointed by the Board of Trustees. The existing trustees can induct new trustees based on needs of the charity.

##### **Arrangements for setting key management personnel remuneration**

The Trustees appoint the key management. During this period there was an operations director employed as key management.

## SAVE AN ORPHAN (INTERNATIONAL)

### Trustees Report

#### **Organisational structure**

The charity is constituted as a Charitable Incorporated Organisation (CIO) Foundation, as a body corporate under Part 11 of the Charities Act 2011 on the June 2016. The CIO registered with the Charity Commission on the same day.

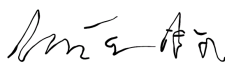
Trustees are legally responsible for the governance and management of the charity. Trustees are responsible for setting strategies and policies for ensuring these are implemented.

#### **Funds held as custodian trustee on behalf of others**

No assets are held on behalf of other charities.

01 December 2023

The annual report was approved by the trustees of the charity on ..... and signed on its behalf by:



.....  
Mumtaz Bostan  
Trustee

## **SAVE AN ORPHAN (INTERNATIONAL)**

### **Statement of Trustees' Responsibilities**

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

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

- select suitable accounting policies and 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 business.

The trustees are responsible for keeping proper 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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.



## SAVE AN ORPHAN (INTERNATIONAL)

### Independent Examiner's Report to the trustees of SAVE AN ORPHAN (INTERNATIONAL)

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 8 to 17.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of SAVE AN ORPHAN (INTERNATIONAL) you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

#### Independent examiner's statement

Since SAVE AN ORPHAN (INTERNATIONAL)'s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of SAVE AN ORPHAN (INTERNATIONAL) as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Nasir Rafiq*

.....  
Nasir Rafiq  
ICAEW

Dua Governance  
123-131 Bradford Street  
Bradford Court  
Birmingham  
B12 0NS

01 December 2023

Date:.....

**SAVE AN ORPHAN (INTERNATIONAL)****Statement of Financial Activities for the Year Ended 31 December 2022**

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		158,584	539,400	697,984
Other income		55,146	-	55,146
Total income		213,730	539,400	753,130
<b>Expenditure on:</b>				
Raising funds		-	(483,946)	(483,946)
Charitable activities		(84,154)	(286,404)	(370,558)
Total expenditure		(84,154)	(770,350)	(854,504)
Net income/(expenditure)		129,576	(230,950)	(101,374)
Gross transfers between funds		(201,222)	201,222	-
Net movement in funds		(71,646)	(29,728)	(101,374)
<b>Reconciliation of funds</b>				
Total funds brought forward		23,941	48,066	72,007
Total funds carried forward	14	(47,705)	18,338	(29,367)

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		105,618	360,213	465,831
Total income		105,618	360,213	465,831
<b>Expenditure on:</b>				
Raising funds		(777)	(272,277)	(273,054)
Charitable activities		(83,376)	(118,135)	(201,511)
Total expenditure		(84,153)	(390,412)	(474,565)
Net income/(expenditure)		21,465	(30,199)	(8,734)
Gross transfers between funds		(55,616)	55,616	-
Net movement in funds		(34,151)	25,417	(8,734)
<b>Reconciliation of funds</b>				
Total funds brought forward		58,092	22,649	80,741
Total funds carried forward	14	23,941	48,066	72,007

**SAVE AN ORPHAN (INTERNATIONAL)**

**(Registration number: 1167943)**  
**Balance Sheet as at 31 December 2022**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Fixed assets</b>			
Intangible assets	11	29,475	39,300
<b>Current assets</b>			
Cash at bank and in hand	12	98,658	158,842
<b>Creditors: Amounts falling due within one year</b>	13	<u>(157,500)</u>	<u>(126,135)</u>
<b>Net current (liabilities)/assets</b>		<u>(58,842)</u>	<u>32,707</u>
<b>Net (liabilities)/assets</b>		<u>(29,367)</u>	<u>72,007</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		18,338	48,066
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>(47,705)</u>	<u>23,941</u>
<b>Total funds</b>	14	<u>(29,367)</u>	<u>72,007</u>

01 December 2023

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on ..... and signed on their behalf by:



.....  
Mumtaz Bostan  
Trustee

**SAVE AN ORPHAN (INTERNATIONAL)****Cash Flow Statement for the Year Ended 31 December 2022**

	<b>Note</b>	<b>2022 £</b>	<b>2021 £</b>
<b>Cash flows from operating activities</b>			
Net cash expenditure		(101,374)	(8,734)
<b>Adjustments to cash flows from non-cash items</b>			
Amortisation	4	<u>9,825</u>	<u>9,826</u>
		(91,549)	1,092
<b>Working capital adjustments</b>			
Increase in creditors	13	<u>31,365</u>	<u>125,535</u>
Net cash flows from operating activities		(60,184)	126,627
<b>Cash flows from investing activities</b>			
Purchase of intangible fixed assets	11	<u>-</u>	<u>(49,126)</u>
Net (decrease)/increase in cash and cash equivalents		(60,184)	77,501
Cash and cash equivalents at 1 January		<u>158,842</u>	<u>81,341</u>
Cash and cash equivalents at 31 December		<u><u>98,658</u></u>	<u><u>158,842</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

## SAVE AN ORPHAN (INTERNATIONAL)

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 1 Accounting policies

##### Statement of compliance

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) and the Charities Act 2011.

##### Basis of preparation

SAVE AN ORPHAN (INTERNATIONAL) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

##### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

##### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

##### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

##### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## SAVE AN ORPHAN (INTERNATIONAL)

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### Intangible assets

Intangible assets are stated in the Balance Sheet at cost less accumulated amortisation and impairment. They are amortised on a straight line basis over their estimated useful lives.

#### Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Amortisation method and rate
Intangible assets	20% - Straight line

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### 2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	158,584	539,400	697,984	465,831
	158,584	539,400	697,984	465,831

### 3 Other income

	Unrestricted funds General £	Total 2022 £
Other Income	55,146	55,146
	55,146	55,146

**SAVE AN ORPHAN (INTERNATIONAL)****Notes to the Financial Statements for the Year Ended 31 December 2022****4 Expenditure on raising funds****a) Costs of generating donations and legacies**

	<b>Restricted funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Donations	-	-	777
Marketing and donor feedback	483,946	483,946	272,277
	<u>483,946</u>	<u>483,946</u>	<u>273,054</u>

**5 Expenditure on charitable activities**

	<b>Activity undertaken directly £</b>	<b>Grant funding of activity £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Orphans	43,274	6,300	49,574	-
General	84,154	-	84,154	83,376
Water wells	28,926	78,745	107,671	23,275
Food Packs	49,155	10,500	59,655	-
Qurbani	35,687	29,545	65,232	94,860
Emergency	3,211	-	3,211	-
Shelter	1,061	-	1,061	-
	<u>245,468</u>	<u>125,090</u>	<u>370,558</u>	<u>201,511</u>

**6 Analysis of governance and support costs****Governance costs**

	<b>Unrestricted funds General £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Independent examiner fees			
Examination of the financial statements	4,500	4,500	3,000
Legal and professional fees	-	-	2,122
	<u>4,500</u>	<u>4,500</u>	<u>5,122</u>

**SAVE AN ORPHAN (INTERNATIONAL)****Notes to the Financial Statements for the Year Ended 31 December 2022****7 Grant-making****Analysis of grants**

The support costs associated with grant-making are £Nil (31 December 2021 - £Nil).

Below are details of material grants made to institutions.

<b>Name of institution</b>	<b>Activity</b>	<b>2022 £</b>	<b>2021 £</b>
ILM		153,850	65,225
One Nation		24,150	-
Penny Appeal		(52,910)	52,910
		<u>125,090</u>	<u>118,135</u>

**8 Trustees remuneration and expenses**

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

**9 Independent examiner's remuneration**

	<b>2022 £</b>	<b>2021 £</b>
Examination of the financial statements	<u>4,500</u>	<u>3,000</u>



**SAVE AN ORPHAN (INTERNATIONAL)****Notes to the Financial Statements for the Year Ended 31 December 2022****10 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**11 Intangible fixed assets**

	<b>Other intangible asset £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 January 2022	49,126	49,126
At 31 December 2022	49,126	49,126
<b>Amortisation</b>		
At 1 January 2022	9,826	9,826
Charge for the year	9,825	9,825
At 31 December 2022	19,651	19,651
<b>Net book value</b>		
At 31 December 2022	29,475	29,475
At 31 December 2021	39,300	39,300

**12 Cash and cash equivalents**

	<b>2022 £</b>	<b>2021 £</b>
Cash at bank	98,658	158,842

**13 Creditors: amounts falling due within one year**

	<b>2022 £</b>	<b>2021 £</b>
Accruals	157,500	126,135

**SAVE AN ORPHAN (INTERNATIONAL)****Notes to the Financial Statements for the Year Ended 31 December 2022****14 Funds**

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	23,941	213,730	(84,154)	(201,222)	(47,705)
<b>Restricted funds</b>					
Emergency	13,580	10,736	(12,843)	(1)	11,472
Food Packs	17,461	164,365	(207,122)	25,296	-
Orphans	9,987	144,699	(179,397)	24,711	-
Qurbani	-	119,330	(172,294)	52,964	-
Shelter	172	3,547	(4,243)	524	-
Water wells	-	96,723	(194,451)	97,728	-
Zakat	6,866	-	-	-	6,866
<b>Total restricted funds</b>	<u>48,066</u>	<u>539,400</u>	<u>(770,350)</u>	<u>201,222</u>	<u>18,338</u>
<b>Total funds</b>	<u><u>72,007</u></u>	<u><u>753,130</u></u>	<u><u>(854,504)</u></u>	<u><u>-</u></u>	<u><u>(29,367)</u></u>

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
General	58,092	105,618	(84,153)	(55,616)	23,941
<b>Restricted funds</b>					
Emergency	347	54,202	(40,969)	-	13,580
Food Packs	3,091	58,866	(44,496)	-	17,461
Orphans	-	40,911	(30,924)	-	9,987
Qurbani	18,036	154,236	(211,444)	39,172	-
Shelter	172	-	-	-	172
Water wells	1,003	23,872	(41,319)	16,444	-
Zakat	-	28,126	(21,260)	-	6,866
<b>Total restricted funds</b>	<u>22,649</u>	<u>360,213</u>	<u>(390,412)</u>	<u>55,616</u>	<u>48,066</u>
<b>Total funds</b>	<u><u>80,741</u></u>	<u><u>465,831</u></u>	<u><u>(474,565)</u></u>	<u><u>-</u></u>	<u><u>72,007</u></u>

**SAVE AN ORPHAN (INTERNATIONAL)****Notes to the Financial Statements for the Year Ended 31 December 2022****15 Analysis of net assets between funds**

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds 2022 £</b>
Intangible fixed assets	29,475	-	29,475
Current assets	80,320	18,338	98,658
Current liabilities	<u>(157,500)</u>	<u>-</u>	<u>(157,500)</u>
Total net assets	<u><u>(47,705)</u></u>	<u><u>18,338</u></u>	<u><u>(29,367)</u></u>

	<b>Unrestricted funds General £</b>	<b>Restricted funds £</b>	<b>Total funds 2021 £</b>
Intangible fixed assets	39,300	-	39,300
Current assets	110,776	48,066	158,842
Current liabilities	<u>(126,135)</u>	<u>-</u>	<u>(126,135)</u>
Total net assets	<u><u>23,941</u></u>	<u><u>48,066</u></u>	<u><u>72,007</u></u>