ETHSHAM GHAFOOR MEMORIAL TRUST

England & Wales · Charity number 1172864

Details

Other names	ETHSHAM GHAFOOR
Status	Registered
Legal form	CIO
Registered	2017-05-03
Register	View on the Charity Commission register

Contact

Address	Self Help Uk Christopher Cargill House 21-23 Pelham Road Nottingham NG5 1AP
Phone	07747212122
Email	egmtcharity@gmail.com

Activities

Objects: 1. TO PROMOTE AND PROTECT GOOD MENTAL AND PHYSICAL HEALTH AND RELIEVE SICKNESS OF PEOPLE WHO HAVE BEEN AFFECTED BY VIOLENT CRIME WHICH MAY RESULT IN DEATH FROM MURDER, MANSLAUGHTER, OR UNLAWFUL KILLING (HEREINAFTER REFERRED TO AS ‘HOMICIDE’) OF THEIR CHILD OR CHILDREN OR CLOSE RELATIVE OR FRIEND IN NOTTINGHAM, NOTTINGHAMSHIRE AND SURROUNDING COUNTIES IN PARTICULAR BY THE PROMOTION AND DELIVERY OF SERVICES THAT CONTRIBUTE TO THEIR QUALITY OF LIFE AND WELLBEING IN PARTICULAR BUT NOT EXCLUSIVELY BY:· THE PROVISION OF INFORMATION, ADVICE, SUPPORT AND SELF-HELP GROUP SESSIONS· WORKING WITH PROFESSIONAL AND OTHER ORGANISATIONS IN THE FIELD OF EMOTIONAL AND MENTAL HEALTH WELL-BEING· WORKING WITH GOVERNMENT OFFICES AND ALL PARTS OF THE JUSTICE SYSTEM IN UNDERSTANDING THE PROBLEMS EXPERIENCED BY PEOPLE THROUGH HOMICIDE (MURDER OR MANSLAUGHTER) 2. TO PROMOTE AND SUPPORT RESEARCH INTO THE EFFECTS ON SOCIETY OF MURDER, MANSLAUGHTER AND UNLAWFUL KILLING AND TO DISSEMINATE THE USEFUL RESULTS FOR THE BENEFIT OF THE PUBLIC

Activities: Deliver health and well-being by holding counselling sessions on an individual and group basis. The aim is to address post-traumatic stress via talk-therapy. We aim to support people who sufferred from suffering by holding counselling sessions. Address mental health issues through various therapies.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Nottingham City
- Nottinghamshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£522	£483	-	-
2024-03-31	£150	£2,660	-	-
2023-03-31	£9,985	£8,740	-	-
2022-03-31	£0	£2,833	-	-
2021-03-31	£560	£465	-	-

Trustees

Name	Role	Appointed
AHSAN GHAFOOR	Chair	2017-03-01
AISHA GHAFOOR		2017-03-01
Lucretia Brea		2022-01-28
SIEMENH GHAFOOR		2017-03-01

Accounts

Annual Report 2024 to 2025.

The cost-of-living crises has affected the charity's progress and work. Trustees are actively seeking to improve prospects in the next Financial Year. Having said that, we have been blessed with volunteers assisting in keeping the charity's purposes alive.

Accounts

Annual Report.

The cost-of-living crises has affected the charity’s progress and work. Trustees are actively seeking to improve prospects in the next Financial Year. Having said that, we have been blessed with volunteers assisting in keeping the charity’s purposes alive.

Accounts

Charity registration number: 1172864

Ethsham Ghafoor Memorial Trust

Annual Report and Financial Statements

for the Year Ended 31 March 2023

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Ethsham Ghafoor Memorial Trust

Reference and Administrative Details

Trustee	Mrs Siemienh Perveen Ghafoor
Charity Registration Number	1172864
Principal Office	Self Help Uk Christopher Cargill House 21-23 Pelham Road NOTTINGHAM NG5 1AP
Independent Examiner	Auditor details

Ethsham Ghafoor Memorial Trust

Trustee's Report

The member presents the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

Deliver health and well-being by holding counselling sessions on an individual and group basis.

The aim is to address post-traumatic stress via talk-therapy. We aim to support people who sufferred from suffering by holding counselling sessions. Address mental health issues through various therapies.

Public benefit

Deliver health and well-being by holding counselling sessions on an individual and group basis. The aim is to address post-traumatic stress via talk-therapy. We aim to support people who sufferred from suffering by holding counselling sessions. Address mental health issues through various therapies.

The trustee 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.

Structure, governance and management
Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustee, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables, and investments.
The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

Ethsham Ghafoor Memorial Trust

The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies. The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Trustee's Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the member of the charity on 24 January 2024 and signed on its behalf by:

Ethsham Ghafoor Memorial Trust

Statement of Trustee's Responsibilities

The trustee is responsible for preparing the trustee's report and 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 trustee 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 member is 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 member is 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 member is 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 the member of the charity on 24 January 2024 and signed on its behalf by:

Ethsham Ghafoor Memorial Trust

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted £	Total funds 2023 £
Income and Endowments from:		703 (21/22)	
B/B forward			
Expenditure on:			
Raising funds		(0)	(0)
Charitable activities		(8740.72)	(8740.72)
Total expenditure		(9985)	(9985)
Net expenditure		(9985)	(10688)
Net movement in funds		(8740.72)	(8740.72)
Reconciliation of funds			
Total funds brought forward		1947.28	1947.28
Total funds carried forward	10	1947.28	1947.28

All the charity's activities derive from continuing operations during the above period.

Ethsham Ghafoor Memorial Trust

The notes on pages 7 to 13 form an integral part of these financial statements.

(Registration number: 1172864) Balance Sheet as of 31 March 2023

	Note	2023 £
Current assets		
Cash at bank and in hand	8	1947.28
Creditors: Amounts falling due within one year	9	
Net assets		**1947.28**
Funds of the charity:		
Unrestricted income funds Unrestricted funds		1947.28
Total funds	10	1947.28

The financial statements on pages 5 to 13 were approved by the, and authorised for issue on 10 February 2023 and signed on her behalf by:

Ethsham Ghafoor Memorial Trust

Notes to the Financial Statements for the Year Ended 31 March 2023

The notes on pages 7 to 13 form an integral part of these financial statements.

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Ethsham Ghafoor Memorial Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

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

Income and endowments

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

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

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 trustee's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.
Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

6 Trustee remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The amount expenses waived by the trustee during the year totalled £Nil.

Donations made by the trustee without any conditions attached totalled £Nil for the year.

7 Taxation

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

ETHSHAM GHAFOOR MEMORIAL TRUST

England & Wales - Charity number 1172864

Accounts

Charity registration number: 1172864

Ethsham Ghafoor Memorial Trust

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Ethsham Ghafoor Memorial Trust

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Ethsham Ghafoor Memorial Trust

Reference and Administrative Details

Trustee	Mrs Siemienh Perveen S P Ghafoor
Charity Registration Number	1172864
Principal Office	Self Help Uk Christopher Cargill House 21-23 Pelham Road NOTTINGHAM NG5 1AP
Independent Examiner	Auditor details

Ethsham Ghafoor Memorial Trust

Trustee's Report

The member presents the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

Deliver health and well-being by holding counselling sessions on an individual and group basis.

The aim is to address post-traumatic stress via talk-therapy. We aim to support people who sufferred from suffering by holding counselling sessions. Address mental health issues through various therapies.

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The trustee 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.

Structure, governance and management
Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustee, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Cash flow risk

The charity's activities expose it primarily to the financial risks of changes in foreign currency exchange rates and interest rates. The charity uses foreign exchange forward contracts and interest rate swap contracts to hedge these exposures.
Interest bearing assets and liabilities are held at fixed rate to ensure certainty of cash flows.

Credit risk

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The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.
The credit risk on liquid funds and derivative financial instruments is limited because the counterparties are banks with high credit-ratings assigned by international credit-rating agencies.
The charity has no significant concentration of credit risk, with exposure spread over a large number of counterparties and customers.

Trustee's Report

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.
Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the member of the charity on 10 February 2023 and signed on its behalf by:

Ethsham Ghafoor Memorial Trust

Statement of Trustee's Responsibilities

The trustee is responsible for preparing the trustee's report and 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 trustee 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 member is 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 member is 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 member is 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 the member of the charity on 10 February 2023 and signed on its behalf by:

Ethsham Ghafoor Memorial Trust

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Expenditure on:			
Raising funds		(504)	(504)
Charitable activities		(2,329)	(2,329)
Total expenditure		(2,833)	(2,833)
Net expenditure		(2,833)	(2,833)
Net movement in funds		(2,833)	(2,833)
Reconciliation of funds			
Total funds brought forward		6,911	6,911
Total funds carried forward	10	4,078	4,078

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

(Registration number: 1172864)

Balance Sheet as at 31 March 2022

	Note	2022 £
Current assets		
Cash at bank and in hand	8	703
Creditors: Amounts falling due within one year	9	3,375
Net assets		4,078
Funds of the charity:		
Unrestricted income funds		
Unrestricted funds		4,078
Total funds	10	4,078

The financial statements on pages 5 to 13 were approved by the , and authorised for issue on 10 February 2023 and signed on her behalf by:

The notes on pages 7 to 13 form an integral part of these financial statements.

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Ethsham Ghafoor Memorial Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Exemption from preparing a cash flow statement
The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

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

Income and endowments

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.

Support costs
Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee'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.

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 trustee's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Debt instruments

Debt instruments which meet the following conditions are subsequently measured at amortised cost using the effective interest method:

(a) The contractual return to the holder is (i) a fixed amount; (ii) a positive fixed rate or a positive variable rate; or (iii) a combination of a positive or a negative fixed rate and a positive variable rate.

(b) The contract may provide for repayments of the principal or the return to the holder (but not both) to be linked to a single relevant observable index of general price inflation of the currency in which the debt instrument is denominated, provided such links are not leveraged.

(c) The contract may provide for a determinable variation of the return to the holder during the life of the instrument, provided that (i) the new rate satisfies condition (a) and the variation is not contingent on future events other than (1) a change of a contractual variable rate; (2) to protect the holder against credit deterioration of the issuer; (3) changes in levies applied by a central bank or arising from changes in relevant taxation or law; or (ii) the new rate is a market rate of interest and satisfies condition (a).

(d) There is no contractual provision that could, by its terms, result in the holder losing the principal amount or any interest attributable to the current period or prior periods.

(e) Contractual provisions that permit the issuer to prepay a debt instrument or permit the holder to put it back to the issuer before maturity are not contingent on future events, other than to protect the holder against the credit deterioration of the issuer or a change in control of the issuer, or to protect the holder or issuer against changes in levies applied by a central bank or arising from changes in relevant taxation or law.

(f) Contractual provisions may permit the extension of the term of the debt instrument, provided that the return to the holder and any other contractual provisions applicable during the extended term satisfy the conditions of paragraphs (a) to (c).

Debt instruments that are classified as payable or receivable within one year on initial recognition and which meet the above conditions are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

With the exception of some hedging instruments, other debt instruments not meeting these conditions are measured at fair value through profit or loss.

Commitments to make and receive loans which meet the conditions mentioned above are measured at cost (which may be nil) less impairment.

Investments

Investments in non-convertible preference shares and non-puttable ordinary or preference shares (where shares are publicly traded or their fair value is reliably measurable) are measured at fair value through profit or loss. Where fair value cannot be measured reliably, investments are measured at cost less impairment.

Investments in subsidiaries and associates are measured at cost less impairment. For investments in subsidiaries acquired for consideration including the issue of shares qualifying for merger relief, cost is measured by reference to the nominal value of the shares issued plus fair value of other consideration. Any premium is ignored.

Derivative financial instruments

The charity uses derivative financial instruments to reduce exposure to foreign exchange risk and interest rate movements. The charity does not hold or issue derivative financial instruments for speculative purposes.

Derivatives are initially recognised at fair value at the date a derivative contract is entered into and are subsequently remeasured to their fair value at each reporting date. The resulting gain or loss is recognised in statement of financial activities immediately unless the derivative is designated and effective as a hedging instrument, in which event the timing of the recognition in statement of financial activities depends on the nature of the hedge relationship.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Expenditure on raising funds

a) Investment management costs

	Note	Unrestricted funds General £	Total funds £
Allocated support costs		504	504
Total for 2022		504	504

	Total costs £

3 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total funds £
Governance costs		2,329	2,329

	Total expenditure £

4 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Marketing and publicity	218	218
Other governance costs	2,111	2,111
Total for 2022	2,329	2,329

5 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2022 £

6 Trustee remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

The amount expenses waived by the trustee during the year totalled £Nil.

Donations made by the trustee without any conditions attached totalled £Nil for the year.

7 Taxation

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

8 Cash and cash equivalents

	2022 £
Cash at bank	703

9 Creditors: amounts falling due within one year

	2022 £
Trustee current accounts	(3,735)
Accruals	360
	(3,375)

10 Funds

	Balance at 1 April 2021 £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds			
General	6,911	(2,833)	4,078

11 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	703	703
Current liabilities	3,375	3,375
Total net assets	4,078	4,078

Ethsham Ghafoor Memorial Trust

Statement of Financial Activities by fund for the Year Ended 31 March 2022

	Total Unrestricted Funds 2022 £
Income and Endowments from:	
Expenditure on:	
Raising funds	(504)
Charitable activities	(2,329)
Total expenditure	(2,833)
Net expenditure	(2,833)
Reconciliation of funds	
Total funds brought forward	6,911
Total funds carried forward	4,078

Ethsham Ghafoor Memorial Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £
Income and Endowments from:	
Expenditure on:	
Raising funds (analysed below)	(504)
Charitable activities (analysed below)	(2,329)
Total expenditure	(2,833)
Net expenditure	(2,833)
Reconciliation of funds	
Total funds brought forward	6,911
Total funds carried forward	4,078

Ethsham Ghafoor Memorial Trust

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £
Raising funds	
Computer software and maintenance costs	(79)
Motor expenses	(65)
Accountancy fees	(360)
	(504)
Charitable activities	
Food parcels	(2,111)
Advertising	(218)
	(2,329)

Accounts

Ethsham Ghafoor Memorial Trust
Trustees’ Annual Report January 2021- 31 January 2022

This report should be read in addition to the previous report because it covers the period from 1 October 2021 to 31 January 2022. This is because the annual report for the period January 2021 to September 2021 has been submitted.

Due to the Covid 19 pandemic the charity had to deliver services in line with the
Government guidelines. This was achieved by running group sessions via virtual video, and one to one telephone calls providing counseling and support to people who are vulnerable, and elderly who were isolated and needed someone to talk to.

During the months, summer 2021, when restrictions were relaxed we arranged for our service prescribers to meet up in open spaces, where you could maintain social distancing in parks and arboretums for picnics, outdoor coffee shops, and lunch which helped with their anxiety and mental health.

We have delivered a new project called Central Point Trauma, which ran for a year.
The project to supported older people provided help to reduce feelings of isolation, and anxiousness. The contact has helped immensely these individuals and families cope and deal with the pandemic.

During the reporting year, we also helped and assisted those who have suffered bereavement, which has been particularly difficult because of the impacts arising from the pandemic. The project is delivered through virtual support and counseling, in-person meetings and contact where possible. The feedback has been positive and lessons learned have been acted upon. For example, we publicized the Charity’s work via leafleting.

We also supported food parcels to vulnerable people and the elderly, and link with other organizations for referrals.

Report of the Director and

Financial Statements for the Year ended 31 March 2021

for

ETHASHAM GHAFOOR MEMORIAL TRUST

ETHASHAM GHAFOOR MEMORIAL TRUST

Contents of the Financial Statements
for the Year ended 31 March 2021

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ETHASHAM GHAFOOR MEMORIAL TRUST

Company Information
for the Year ended 31 March 2021

DIRECTOR:	AHSAN GHAFOOR
SECRETARY:	
REGISTERED OFFICE:	SELF HELP UK CHRISTOPHER CARGILL HOUSE 21-23 PELHAM ROAD NOTTINGHAM NG5 1AP
REGISTERED NUMBER:	1172864

ETHASHAM GHAFOOR MEMORIAL TRUST

Profit and Loss Account
for the Year ended 31 March 2021

	Notes	Total Funds	Total Funds
Other incoming resources		560.00	
Resources Expended		-	-
Governance Costs			
Other resources expended		(465.20)	
Total resources expended		(465.20)	-
NET INCOMING RESOURCES		94.80	-
RECONCILIATION OF FUNDS			
Total funds brought forward			
TOTAL FUNDS CARRIED FORWARD		94.80	-

ETHASHAM GHAFOOR MEMORIAL TRUST
Balance Sheet
For the Year ended 31 March 2021

	Notes	£	2021 £
FIXED ASSETS			
Tangible assets	5		
CURRENT ASSETS			
Stock			
Debtors	#REF!		
Cash at bank		7,261.14	
		7,261.14	
CREDITORS			
Amounts falling due within one year	7	(350.00)	
		6,911.14	
NET CURRENT ASSESTS			6,911.14
TOTAL ASSETS LESS CURRENT LESS LIABILITIES			6,911.14
CREDITORS			
Amounts falling due after more than one year			
			6,911.14
FUNDS			
Restricted fund			
Unrestricted fund	8		
			6,911.14
TOTAL FUNDS			6,911.14
			-

The company is entitled to exemption from audit under Section 249A(1) of the Companies Act 1985 for the Year ended 31

The members have not required the company to obtain an audit of its financial statements for the Year ended 31 March 202
with Section 249B(2) of the Companies Act 1985.

The director acknowledges his responsibilities for:
(a) ensuring that the company keeps accounting records which comply with Section 221 of the Companies Act 1985 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each
and of its profit or loss for each financial year in accordance with the requirements of Section 226 and which otherwise com
the requirements of the Companies Act 1985 relating to financial statements, so far as applicable to the company,.

These financial statements have been prepared in accordance with the special provisions of Part VII of the Companies Act 1
small companies and with the Financial Reporting Standard for Smaller Entities (effective January 2008).

The financial statements were approved by the director on 20th March 2021 ere signed by:

....
AHSAN GHAFOOR

ETHASHAM GHAFOOR MEMORIAL TRUST

Notes to the Financial Statements
for the Year ended 31 March 2021

7	**CREDITORS: AMOUNTS FALLING DUE MORE THAN ONE YEAR**	31.08.2020	31.08.2019
		£	£
	Trade creditors		
	Corporation tax		
	Other creditors	350	
	Accruals and Deferred income		
		350.00	-

	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31.08.2020	31.08.2019
		£	£
	Other Creditos		
		-	-

8	**CALLED UP SHARE CAPITAL**			31.08.2020	31.08.2019
				£	£
	Authorised:				
	Number:	Class	Nominal Value		
		Ordinary	£1		

9	**FUNDS**	Un resticted	Resticted
	Funds 2020	6,816.34	
	Net Income resources	94.80	
	At 31 August 2020	6,911.14	-

ETHASHAM GHAFOOR MEMORIAL TRUST

Profit and Loss Account
for the Year ended 31 March 2021

			2021
		£	£
	Income		560.00
	Cost of sale		-
	GROSS PROFIT		560.00
	Other Income		-
	Expenditure		
	Salary	0	
	Insurance	0.00	
	Utility	0.00	
	IT related cost	0.00	
	Rent & Rates	0.00	
	Legal Expenses	0.00	
	Repaire & maintenance	0.00	
	Postage & Stationery	0.00	
	Charitable activities	-	
	Fuel	0.00	
	Parking	0.00	
	Accountancy	350.00	
	Telephone/ Internet	0.00	
	Sundy expenses	0.00	
	Equipment	0.00	
	Advertising	115.20	
	Bank Charges	0.00	
	Subcriptions	0	
			(465.20)
			94.80
	Finance costs		
	Bank charges		
	NET PROFIT/(LOSS)		**94.80**

ETHASHAM GHAFOOR MEMORIAL TRUST
PROFIT AND LOSS ACCOUNTS
for the Year ended 31 March 2021

S.NO	PARTICULARS			%		
	Donations		560.00	1.00		560.00
	Cost of Sale					
	Cost of goods sold			1.00	-	-
	Gross Profit					**560.00**
	Operating Expense					
	Accomodation		-	1.00	-	
	Salary		-	1.00	-	
	Insurance		-	1.00	-	
	Utility		-	1.00	-	
	IT related cost		-	1.00	-	
	Rent & Rates		-	1.00	-	
	Legal Expenses		-	1.00	-	
	Repaire & maintenance		-	1.00	-	
	Postage & Stationery		-	1.00	-	
	Charitable activities		-	1.00	-	
	Fuel		-	1.00	-	
	Parking		-	1.00	-	
	Accountancy		350.00	1.00	350.00	
	Telephone /Internet		-	1.00	-	
	Sundy expenses		-	1.00	-	
	Charity Donation		-	1.00	-	
	Equipment		-	1.00	-	
	Advertising		115.20	1.00	115.20	
	Bank Charge		-	1.00	-	
	Total Expenses		465.20		465.20	(465.20)
	Net Profit / (-Loss)					**94.80**

	ETHASHAM GHAFOOR MEMORIAL		**ETHASHAM GHAFOOR MEMORIAL TRUST**			
	EXPENSES		**Expenses**			
	for the Year ended 31 March 2021		**for the Year ended 31 March 2021**			
2021	**INCOME**		**TOTAL EXPENSES**	**ACCOMODATION**	**SALARY**	**INSURANCE**
Jan-21			38.4			
			0			
Feb-21			38.4			
			0			
Mar-21			388.4			
			0			
Apr-21						
May-21						
Jun-21						
Jul-21						
Aug-21						
Sep-21						
Oct-21						
Nov-21						
Dec-21						
TOTAL			465.2			0

RENT RATES	UTILITY	TELEPHONE INTERNET	IT RELATED COST	FUEL	PARKING	POST STATIONARY	CASH WITHDRAL
0	0	0	0	0	0	0	0

CLEANING	DBS	CHARITABLE ACTIVITIES	ACCOUNTANCY	BANK CHARGE S	AMAZONE	SUNDRIES
			350			
0	0	0	350	0	0	0

ADVERTISING
38.4
38.4
38.4
115.2
465.2

ETHASHAM GHAFOOR MEMORIAL TRUST
EXPENSES
PERIOD ENDED 31 March 2021?

DATE	DISCRIPTION	INCOME
2020-21		
1/15/2021	cheque	60.00
1/15/2021	cheque	500.00
TOTAL		560.00