

UNIQUE CHILDREN'S CHARITY

England & Wales · Charity number 1176695

Details

Other names UNIQUE CHILDRENÆS FOUNDATION, UC3

Status Registered

Legal form CIO

Registered 2018-01-17

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

Contact

Address 3 Thrum Hall Close
Halifax
HX1 4JS

Phone 07815579672

Email info@uc3.co.uk

Website www.uc3.co.uk

Activities

Objects: FOR THE PUBLIC BENEFIT THE ADVANCEMENT OF EDUCATION AND THE RELIEF OF NEED OF SOCIALLY AND ECONOMICALLY DISADVANTAGED AND SICK CHILDREN AND YOUNG PEOPLE IN SUCH PARTS OF THE WORLD AS THE TRUSTEES SHALL FROM TIME TO TIME DETERMINE, IN PARTICULAR BUT NOT EXCLUSIVELY BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO ASSIST THEM.

Activities: As a humanitarian relief aid organisation, our charity focuses on supporting orphans, widows, & the destitute all around the world. We provide on-the-ground emergency relief when natural disasters occur and we also have long lasting projects in: The Gambia, Pakistan, Morocco, Yemen, Palestine, Turkey & Syria. UC3 provides vital food, water, education, and healthcare to support the most vulnerable.

Classification

- **How:** Makes Grants To Organisations, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Bangladesh
- Morocco
- Pakistan
- Syria
- The Gambia
- Turkey
- Yemen
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£530,198	£620,485	£206,267	0
2024-05-31	£480,290	£387,856	-	-
2023-05-31	£598,980	£499,565	£204,120	0
2022-05-31	£378,128	£365,595	-	-
2021-05-31	£245,315	£210,355	-	-

Trustees

Name	Role	Appointed
Aamir Patel		2024-01-05
Farid Ahmed		2022-01-01
Toyaba Ali		2020-06-25
YASAR MOHAMMED		2018-01-17

UNIQUE CHILDREN'S CHARITY

England & Wales - Charity number 1176695

Accounts



UNIQUE CHILDREN'S CHARITY
(A CHARITABLE INCORPORATED ORGANISATION)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

ANSARI & CO
Charity Accountants & Consultants
BIRMINGHAM
B28 8JG

UNIQUE CHILDREN'S CHARITY

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FOR THE YEAR ENDED 31 MAY 2025

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UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

The Trustees present their report and financial statements for the year ended 31 May 2025. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

Structure, governance and management

Governing document/Constitution

Unique Children's Charity (working name 'UC3'), is a charitable incorporated organisation (CIO). The charity was established by Constitution and registered with the Charity Commission on 17 January 2018, under number 1176695.

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees

The Board of Trustees currently consists of Trustees who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Organisational structure

The Charity is principally based in Halifax, UK but works with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and a volunteer run management committee.

Volunteers

The charity is being run through the kind help of at least eight committed volunteers making up the equivalent time of two full time employees. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

Keys risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy;
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy will be reviewed regularly by the Trustees.

Aims, objectives and activities

Aims, objectives and intended impacts

Objects:

The advancement of education and the relief of need, of socially and economically disadvantaged and sick children and young people in such parts of the world as the trustees shall from time to time determine.

In particular but not exclusively by providing: grants, items and services, to individuals in need and/or charities or other organisations working to assist them.

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

Review of achievements and performance for the year

Throughout 2024, the charity continued to deliver a wide range of impactful initiatives both locally and internationally, responding to urgent humanitarian needs while strengthening community engagement. Key activities included the delivery of seasonal and faith-based programmes such as *Refugee Day* and *Eid Qurbani*, alongside international deployments to Morocco and Turkey/ Shaam. The charity successfully facilitated the shipment of a container to Turkey/ Shaam and completed its fourth school refurbishment project, significantly improving access to education for vulnerable children. Fundraising initiatives such as the *Pedal 4 Palestine Appeal* and the *Blackpool Charity Cycle* further supported emergency responses, particularly for Palestine, where multiple appeals were launched to address escalating needs.

The organisation also prioritised long-term impact through projects such as *Umrah for Orphans*, providing life-changing experiences for vulnerable children, and continued its commitment to supporting communities affected by conflict, including ongoing deployments in Syria. Towards the end of the year, efforts aligned with significant developments on the ground, ensuring that aid remained responsive and relevant.

In 2025, the charity has built on this momentum, delivering a diverse and ambitious programme of activities both locally and internationally. The year began with the Makkah to Madinah Ride and Umrah with Orphans, reinforcing the organisation's commitment to combining physical challenge with charitable giving. A significant number of deployments took place across multiple countries, including Pakistan, Turkey/Syria and Morocco, ensuring the delivery of essential aid such as food parcels, water wells, and emergency relief.

Alongside international efforts, the organisation has continued to support local communities in the UK through initiatives such as Eid gift distributions and community fundraising events like the Day of Giving. Locally, we have also worked with disadvantaged children and young people from BAME communities, providing sports and fitness programmes and access to man youth enrichment activities.

Overall, the breadth and scale of activities across both years demonstrate the charity's strong commitment to humanitarian relief, community engagement, and sustainable impact. Through strategic partnerships, dedicated volunteers, and continued donor support, the organisation has been able to respond effectively to both ongoing and emerging needs, while maintaining a clear focus on its core mission and values.

Fundraising campaigns in 2024-2025: -

2024:

- Refugee Day (Jun)
- Eid Qurbani (Jun)
- Morocco Deployment (Al Ajar, Jul)
- Container for Syria (Jul)
- Pedal 4 Palestine Appeal (Aug)
- Syria 4th School Refurb (Aug)
- Umrah 4 Orphans (Sep)
- Gaza UWT Appeal (Sep)
- Charity Cycle (Blackpool, Sep)
- Gaza Appeal (Kobeda, Oct)
- Syria Deployment (Nov)
- Syria Liberation (Dec)
- Umrah4Orphans Hub (Dec)

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

Review of achievements and performance for the year (continued)

Fundraising campaigns in 2024-2025: -

2025:

- Makkah to Madinah Ride (Jan)
- Umrah with Orphans (Jan)
- Blessed Lands Appeal (Feb)
- Day of Giving (Coco Crème, Mar)
- Rethink Syria Deployment (Mar)
- Gaza Bread Factory Appeal (Mar)
- Pakistan Deployment (Parcels, Mar)
- Afghanistan Deployment (Mar)
- Al Aqsa Iftari (Mar)
- Palestine Deployment (Mar)
- Al Aqsa Hifz Project (Mar)
- Morocco Food Parcels (Mar)
- Gaza Limbs Appeal (Apr)
- Orphans Eid Appeal (May)
- Eid Gifts (UK, May)
- Eid Qurbani (May)
- Water Wells (Pakistan, 2025)

Financial review

The principal source of funding for the Charity is from individual donors. Voluntary donations received in the period amounted to £530,198 (2023-24: £480,290). This sustained high income figure in recent years is due to a continued emphasis on campaigning for new projects on social media and through volunteer networks. Charitable expenditure in the period came to £620,485 (2023-24: £387,856). Non-charitable costs are kept under tight control, monitored regularly and currently paid for by Trustees.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations and charitable activities. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 May 2025, the charity held unrestricted and undesignated reserves of £186,745 (2024: £272,534). Restricted funds at the end of the period came to £19,522 (2024: £24,020).

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2025

Financial review (continued)

Going Concern

The Charity reported a cash outflow for the period of £90,287 (2024: Inflow of £92,434) and expects to make an inflow in the coming year. After making further appropriate enquiries and gaining assurances over income levels, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least 12 months from the date of signing these financial statements. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Future plans

To further enhance the *Umrah for Orphans* programme, the charity has identified the need to place greater emphasis on structured charity challenges as a key engagement and educational tool. These challenges have proven to be highly popular and effective in increasing community participation, while also deepening understanding of the charity's work. They provide valuable opportunities for individuals from the local community to get involved, support initiatives on the ground, and directly engage with beneficiaries. Planned activities include a range of fitness-based challenges such as cycling events, 5km and 10km runs, as well as half and full marathons, both locally and internationally. These initiatives not only promote health and wellbeing but also serve as a powerful platform for fundraising, awareness, and long-term supporter engagement.

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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 adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

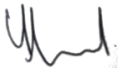
UNIQUE CHILDREN'S CHARITY

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2025**

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 30 March 2026 and signed on their behalf, by:



Yasar Mohammed
Trustee

UNIQUE CHILDREN'S CHARITY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2025

Independent Examiner's Report to the Trustees of Unique Children's Charity

I report on the financial statements of the charity for the year ended 31 May 2025 which are set out on pages 11 to 22.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

UNIQUE CHILDREN'S CHARITY

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2025**

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 Act; and
- to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed on 30 March 2026:



Mohammad Ansari
Ansari & Co
Charity Accountants & Consultants
Kings Court, 17 School Road
Birmingham, B28 8JG

UNIQUE CHILDREN'S CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Income from:							
Donations and legacies	2,3	153,753	376,445	530,198	326,713	153,577	480,290
Total income		153,753	376,445	530,198	326,713	153,577	480,290
Expenditure on:							
Charitable activities	4,5	66,140	554,345	620,485	540	387,316	387,856
Total expenditure		66,140	554,345	620,485	540	387,316	387,856
Net income/(expenditure) before transfer		87,613	(177,900)	(90,287)	326,173	(233,739)	92,434
Transfers between funds		(173,402)	173,402	-	(176,279)	176,279	-
Net movement in funds		(85,789)	(4,498)	(90,287)	149,894	(57,460)	92,434
Reconciliation of funds							
Total funds brought forward		272,534	24,020	296,554	122,640	81,480	204,120
Total funds carried forward		186,745	19,522	206,267	272,534	24,020	296,554

The notes on pages 14 to 22 form part of these financial statements.

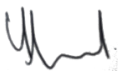
UNIQUE CHILDREN'S CHARITY

**BALANCE SHEET
AS AT 31 MAY 2025**

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	8		7,310		7,310
Current assets					
Cash at bank and in-hand	13	198,957		289,244	
		<hr/>		<hr/>	
		198,957		289,244	
Net current assets			198,957		289,244
Net assets			<hr/>		<hr/>
			206,267		296,554
			<hr/>		<hr/>
Funds					
Unrestricted funds: General reserve	10		186,745		272,534
Restricted funds	10		19,522		24,020
			<hr/>		<hr/>
			206,267		296,554
			<hr/>		<hr/>

The notes on pages 14 to 22 form part of these financial statements.

The financial statements were approved by the Trustees on 30 March 2026 & signed on their behalf, by:



Yasar Mohammed
Trustee

UNIQUE CHILDREN'S CHARITY

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MAY 2025**

	Note	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by operating activities	12	(90,287)	92,434
Cash flows from investing activities:			
Purchase of fixed assets	8	-	-
Net cash provided by investing activities		-	-
Increase / (decrease) in cash & cash equivalents in the reporting period		(90,287)	92,434
Cash & cash equivalents at the beginning of the reporting period		289,244	196,810
Cash & cash equivalents at the end of the reporting period	13	198,957	289,244

The notes on pages 14 to 22 form part of these financial statements.

1. Accounting policies

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the period and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the period in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to general funds and activities in furtherance of the objects of the Charity.

c) Funds accounting

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

c) Funds accounting (cont.)

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Land - Not depreciated

Tangible assets bought for less than £1,000 are not capitalised.

e) Debtors

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

f) Cash at bank and in hand

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

g) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

h) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty.

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

2. Donations and legacies

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Voluntary donations	153,753	376,445	530,198	480,290
	153,753	376,445	530,198	480,290

3. Analysis of voluntary donations income

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Orphans & Children	-	239,730	239,730	15,157
Food & Qurbani	-	72,039	72,039	67,348
Education	-	24,192	24,192	12,730
Safe Water	-	5,252	5,252	5,550
Medical	-	3,200	3,200	-
Zakat funds – General *	-	32,032	32,032	52,792
Sadaqah & general funds	153,753	-	153,753	326,713
	153,753	376,445	530,198	480,290

* Any activity funds which were donated specifically to a designated cause are included in the cause specific figures above and only funds specifically donated as Zakat only are included in the Zakat funds – General category.

UNIQUE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

4. Charitable expenditure

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Grants distributed	66,140	554,345	620,485	387,856
	<u>66,140</u>	<u>554,345</u>	<u>620,485</u>	<u>387,856</u>

5. Analysis of charitable expenditure

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Orphans & Children	-	155,379	155,379	111,200
Food & Qurbani	-	170,544	170,544	158,961
Education	-	152,725	152,725	71,695
Zakat funds – General *	-	59,347	59,347	-
Safe Water	-	9,750	9,750	-
Medical	-	6,600	6,600	10,000
Housing & Shelter	20,700	-	20,700	24,000
Sports in Need	45,240	-	45,240	12,000
Dawah	200	-	200	-
	<u>66,140</u>	<u>554,345</u>	<u>620,485</u>	<u>387,856</u>

** Any activity funds which were donated specifically to a designated cause are included in the cause specific figures above and only funds specifically donated as Zakat only are included in the Zakat funds – General category.*

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

6. Staff & trustees costs

There were no employees in the period (2023-24: Nil).

During the period £NIL of expenses were incurred for the reimbursement of Trustees' expenses (2023-24: £Nil). The Trustees received no other remuneration for this period or the prior period.

7. Volunteers

The charity is being run through the kind help of many committed volunteers. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run. A note must be made of the hard work of those Trustees and volunteers who have been personally involved in carrying out distribution of aid in all parts of the world. They spent their own time overseas, paying for their own travel and accommodation and all associated costs, in ensuring that the aid reached places where it was needed. The charity is indebted to the service they have provided.

8. Fixed assets

	Land *	Total
	£	£
Cost		
At 31 May 2024	7,310	7,310
Additions	-	-
At 31 May 2025	7,310	7,310
Depreciation		
At 31 May 2024	-	-
Charge for the period	-	-
At 31 May 20245	-	-
Net book value		
At 31 May 2025	7,310	7,310
At 31 May 2024	7,310	7,310

* Land was purchased in January 2021 in the charity's name in The Gambia, in order to build a school. The land value is based on the purchase price and not depreciated. Building work on the land began in late 2023 and is expected to be finished by the end of 2026.

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

9. Analysis of net assets between funds

(a) Current year	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 May 2025 are represented by:			
Fixed assets	-	7,310	7,310
Net current assets	186,745	12,212	198,957
Total funds	186,745	19,522	206,267

(b) Prior year	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 May 2024 are represented by:			
Fixed assets	-	7,310	7,310
Net current assets	272,534	16,710	289,244
Total funds	272,534	24,020	296,554

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

10. Statement of funds

2024-25 (Current year):	Brought forward £	Incoming resources £	Resources expended £	Fund transfers £	Carried forward £
(a) Restricted funds					
Orphans & Children	-	239,730	(155,379)	(84,351)	-
Food & Qurbani	-	72,039	(170,544)	98,505	-
Education	-	24,192	(152,725)	128,533	-
Safe Water	16,710	5,252	(9,750)	-	12,212
Medical	-	3,200	(6,600)	3,400	-
Zakat funds – General *	-	32,032	(59,347)	27,315	-
The Gambia – Land	7,310	-	-	-	7,310
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	24,020	376,445	(554,345)	173,402	19,522
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

* Any activity funds which were donated specifically to a designated cause are included in the cause specific figures above and only funds specifically donated as Zakat only are included in the Zakat funds – General category.

2024-25 (Current year):	Brought forward £	Incoming resources £	Resources expended £	Fund transfers £	Carried forward £
(b) Unrestricted funds					
General reserve	272,534	153,753	(66,140)	(173,402)	186,745
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds	296,554	530,198	(620,485)	-	206,267
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

10. Statement of funds (continued)

2023-24 (Prior year):	Brought forward £	Incoming resources £	Resources expended £	Fund transfers £	Carried forward £
Total restricted funds	81,480	153,577	(387,316)	176,279	24,020
Total unrestricted	122,640	326,713	(540)	(176,279)	272,534
Total funds	<u>204,120</u>	<u>480,290</u>	<u>(387,856)</u>	<u>-</u>	<u>296,554</u>

11. Related parties

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

12. Reconciliation of cash flows from operating activities

	2025 £	2024 £
Net income / (expenditure) for the reporting period	(90,287)	92,434
Net cash provided by operating activities	<u>(90,287)</u>	<u>92,434</u>

UNIQUE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

13. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash at bank and in hand	198,957	289,244
Total of cash and cash equivalents	198,957	289,244

13A. Analysis of changes in net debt

	At start of year £	Cash flows in year £	At end of year £
Cash at bank and in hand	289,244	(90,287)	198,957
Total of cash and cash equivalents	289,244	(90,287)	198,957

14. Ultimate controlling party

The Trustees do not consider there to be an ultimate controlling party.

UNIQUE CHILDREN'S CHARITY

England & Wales - Charity number 1176695

Accounts



UNIQUE CHILDREN'S CHARITY
(A CHARITABLE INCORPORATED ORGANISATION)

**REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

ANSARI & CO
Charity Accountants & Consultants
BIRMINGHAM
B28 8JG

UNIQUE CHILDREN'S CHARITY

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FOR THE YEAR ENDED 31 MAY 2024

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UNIQUE CHILDREN'S CHARITY

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MAY 2024**

Trustees

Yasar Mohammed	
Toyaba Ali	
Farid Ahmed	
Aamir Patel	(appointed on: 05/01/2024)
Ali Shan	(appointed on: 26/08/2024)
Faisal Shoukat	(resigned on: 05/01/2024)

Principal Address

3 Thrum Hall Close
Halifax
HX1 4JS

Charity Number

1176695

Independent Examiner

Mohammad Ansari
Ansari & Co
Charity Accountants and Consultants
Kings Court, 17 School Road
Birmingham
B28 8JG

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

The Trustees present their report and financial statements for the year ended 31 May 2024. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

Structure, governance and management

Governing document/Constitution

Unique Children's Charity (working name 'UC3'), is a charitable incorporated organisation (CIO). The charity was established by Constitution and registered with the Charity Commission on 17 January 2018, under number 1176695.

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees

The Board of Trustees currently consists of five members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Organisational structure

The Charity is principally based in Halifax, UK but works with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and a volunteer run management committee.

Volunteers

The charity is being run through the kind help of at least eight committed volunteers making up the equivalent time of two full time employees. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

Keys risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy;
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy will be reviewed regularly by the Trustees.

Aims, objectives and activities

Aims, objectives and intended impacts

Objects:

The advancement of education and the relief of need, of socially and economically disadvantaged and sick children and young people in such parts of the world as the trustees shall from time to time determine.

In particular but not exclusively by providing: grants, items and services, to individuals in need and/or charities or other organisations working to assist them.

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2024

Review of achievements and performance for the year

UC3 has been dedicated to providing aid and support to those in need through various humanitarian projects. Over the past year, we have carried out multiple campaigns, focusing on emergency relief, long-term support, and seasonal giving. Below is a summary of our key initiatives:

We successfully carried out our Qurbani initiative in June 2023, distributing fresh meat to underprivileged families, ensuring they had nutritious meals during the blessed occasion. In July, volunteers took to the streets to raise funds and awareness for those suffering in Palestine and Syria. The donations collected helped provide food, medical aid, and essential supplies.

Following the devastating earthquake in Morocco in September, we mobilized quickly to provide emergency relief, including food, shelter, and medical assistance to affected communities. With escalating violence and humanitarian needs in Palestine, we launched an emergency appeal in October to provide urgent medical care, food parcels, and hygiene kits to displaced families. Our support for Palestine continued through November and December, ensuring a steady supply of food, water, and essential medical aid during an ongoing crisis.

In January 2024, our team was on the ground in Gaza and Morocco, distributing aid directly to those in need, assessing long-term support requirements, and assisting displaced families. One year after the devastating Syria earthquake, we provided continued support for affected families in February, alongside ongoing relief efforts in Gaza.

During Ramadan in March, we deployed teams to Syria, ensuring that families had access to food packs, iftar meals, and essential provisions for a blessed and fulfilling Ramadan. Another deployment in Palestine in April focused on distributing food, medical supplies, and hygiene kits to vulnerable families in conflict-affected regions.

A large-scale container appeal was launched in May to send gym equipment for our upcoming Sports Hub in Syria. In June 2024, we continued our annual Qurbani project, providing fresh meat to families in need, ensuring that they could celebrate Eid with dignity and nourishment.

Through these campaigns, we have been able to reach thousands of individuals and families in dire need. We extend our gratitude to our donors, volunteers, and partners who have made these efforts possible. As we move forward, we remain committed to alleviating suffering and bringing hope to those in need.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2024

Review of achievements and performance for the year (continued)

Fundraising campaigns in 2023-2024:-

- June 2023 - Qurbani
- July 2023 - Street Collections Palestine / Syria
- September 2023 - Morocco Earthquake
- October 2023 - Palestine Emergency Appeal
- November 2023 - Palestine
- December 2023 - Palestine
- January 2024 - Gaza / Morocco Deployment
- February 2024 - Gaza / Syria 1 Year Earthquake
- March 2024 - Ramadan Syria Deployment
- April 2024 - Palestine Deployment
- May 2024 - Container Appeal Syria

Financial review

The principal source of funding for the Charity is from individual donors. Voluntary donations received in the period amounted to £480,290 (2022-23: £598,980). This sustained high income figure in recent years is due to a continued emphasis on campaigning for new projects on social media and through volunteer networks. Charitable expenditure in the period came to £387,856 (2022-23: £499,565). Non-charitable costs are kept under tight control, monitored regularly and currently paid for by Trustees.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations and charitable activities. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 May 2024, the charity held unrestricted and undesignated reserves of £272,534 (2023: £122,640). Restricted funds at the end of the period came to £24,020 (2023: £81,480).

Going Concern

The Charity reported a cash inflow for the period of £92,434 (2023: Inflow of £99,415) and expects to make an inflow in the coming year. After making further appropriate enquiries and gaining assurances over income levels, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least 12 months from the date of signing these financial statements. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2024

Future plans

Our aim is to open our fourth school with the Turkish Government as well as supporting families in the refugee camps, launch our Sports Hub and hope to establish a Hifz programme on the sacred grounds of Masjid al Aqsa. We also aim to continue supporting current initiatives, build upon our clean water projects and establish more extracurricular activities and sports clubs for our local community.

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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 adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 24 February 2025 and signed on their behalf, by:



Yasar Mohammed
Trustee

UNIQUE CHILDREN'S CHARITY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2024

Independent Examiner's Report to the Trustees of Unique Children's Charity

I report on the financial statements of the charity for the year ended 31 May 2024 which are set out on pages 10 to 21.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

UNIQUE CHILDREN'S CHARITY

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2024**

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 Act; and
- to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed on 24 February 2025:



Mohammad Ansari
Ansari & Co
Charity Accountants & Consultants
Kings Court, 17 School Road
Birmingham, B28 8JG

UNIQUE CHILDREN'S CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Income from:							
Donations and legacies	2,3	326,713	153,577	480,290	150,615	448,365	598,980
Total income		326,713	153,577	480,290	150,615	448,365	598,980
Expenditure on:							
Charitable activities	4,5	540	387,316	387,856	-	499,565	499,565
Total expenditure		540	387,316	387,856	-	499,565	499,565
Net income/(expenditure) before transfer							
		326,173	(233,739)	92,434	150,615	(51,200)	99,415
Transfers between funds		(176,279)	176,279	-	(87,230)	87,230	-
Net movement in funds		149,894	(57,460)	92,434	63,385	36,030	99,415
Reconciliation of funds							
Total funds brought forward		122,640	81,480	204,120	59,255	45,450	104,705
Total funds carried forward		272,534	24,020	296,554	112,640	81,480	204,120

The notes on pages 13 to 21 form part of these financial statements.

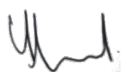
UNIQUE CHILDREN'S CHARITY

BALANCE SHEET AS AT 31 MAY 2024

		2024		2023	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	8		7,310		7,310
Current assets					
Cash at bank and in-hand	13	289,244		196,810	
		<u>289,244</u>		<u>196,810</u>	
Net current assets			289,244		196,810
Net assets			<u>296,554</u>		<u>204,120</u>
Funds					
Unrestricted funds: General reserve	10		272,534		122,640
Restricted funds	10		24,020		81,480
			<u>296,554</u>		<u>204,120</u>

The notes on pages 13 to 21 form part of these financial statements.

The financial statements were approved by the Trustees on 24 February 2025 & signed on their behalf, by:



Yasar Mohammed
Trustee

UNIQUE CHILDREN'S CHARITY

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MAY 2024**

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by operating activities	12	92,434	99,415
Cash flows from investing activities:			
Purchase of fixed assets	8	-	-
Net cash provided by investing activities		-	-
Increase / (decrease) in cash & cash equivalents in the reporting period		92,434	99,415
Cash & cash equivalents at the beginning of the reporting period		196,810	97,395
Cash & cash equivalents at the end of the reporting period	13	289,244	196,810

The notes on pages 13 to 21 form part of these financial statements.

1. Accounting policies

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the period and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the period in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to general funds and activities in furtherance of the objects of the Charity.

c) Funds accounting

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

c) Funds accounting (cont.)

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Land - Not depreciated

Tangible assets bought for less than £1,000 are not capitalised.

e) Debtors

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

f) Cash at bank and in hand

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

g) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

h) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty.

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

2. Donations and legacies

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Voluntary donations	326,713	153,577	480,290	598,980
	326,713	153,577	480,290	598,980

3. Analysis of voluntary donations income

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Pakistan	-	-	-	21,452
The Gambia	-	6,851	6,851	810
Palestine	-	63,968	63,968	13,840
Turkey/Syria	-	12,730	12,730	321,700
Morocco	-	7,806	7,806	-
Qurbani	-	3,380	3,380	3,085
Safe water*	-	5,550	5,550	12,460
Orphans*	-	500	500	2,729
Zakat funds*	-	52,792	52,792	72,288
Sadaqah funds	326,713	-	326,713	150,616
	326,713	153,577	480,290	598,980

* Any activity funds which were donated specifically to a country are included in the country specific figures

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

4. Charitable expenditure

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Grants distributed	540	387,316	387,856	499,565
	540	387,316	387,856	499,565
	540	387,316	387,856	499,565

5. Analysis of charitable expenditure

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Pakistan	-	8,000	8,000	93,110
The Gambia	-	101,200	101,200	2,100
Palestine	-	168,442	168,442	9,000
Turkey/Syria	-	83,755	83,755	337,705
Morocco	-	23,200	23,200	-
Qurbani	-	2,719	2,719	3,850
Safe water projects*	-	-	-	1,300
Orphans projects*	-	-	-	52,250
Zakat distribution*	-	-	-	250
Sadaqah funds	540	-	540	-
	540	387,316	387,856	499,565
	540	387,316	387,856	499,565

* Any activity funds which were donated specifically to a country are included in the country specific figures

6. Staff & trustees costs

There were no employees in the period (2023: Nil).

During the period £NIL of expenses were incurred for the reimbursement of Trustees' expenses (2023: £Nil). The Trustees received no other remuneration for this period or the prior period.

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

7. Volunteers

The charity is being run through the kind help of many committed volunteers. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run. A note must be made of the hard work of those Trustees and volunteers who have been personally involved in carrying out distribution of aid in all parts of the world. They spent their own time overseas, paying for their own travel and accommodation and all associated costs, in ensuring that the aid reached places where it was needed. The charity is indebted to the service they have provided.

8. Fixed assets

	Land* £	Total £
Cost		
At 31 May 2023	7,310	7,310
Additions	-	-
At 31 May 2024	7,310	7,310
Depreciation		
At 31 May 2023	-	-
Charge for the period	-	-
At 31 May 2024	-	-
Net book value		
At 31 May 2024	7,310	7,310
At 31 May 2023	7,310	7,310

* Land was purchased in January 2021 in the charity's name in The Gambia, in order to build an orphanage in the near future. The land value is based on the purchase price and not depreciated. Building work on the land began in late 2023.

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

9. Analysis of net assets between funds

(a) Current year	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 May 2024 are represented by:			
Fixed assets	-	7,310	7,310
Net current assets	272,534	16,710	289,244
Total funds	272,534	24,020	296,554

(b) Prior year	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 May 2023 are represented by:			
Fixed assets	-	7,310	7,310
Net current assets	122,640	74,170	196,810
Total funds	122,640	81,480	204,120

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

10. Statement of funds

2023-24 (Current year):	Brought forward £	Incoming resources £	Resources expended £	Fund transfers £	Carried forward £
(a) Restricted funds					
Zakat – General*	-	52,792	-	(52,792)	-
Orphans – General*	-	500	-	(500)	-
Safe Water – General*	11,160	5,550	-	-	16,710
Qurbani – General	-	3,380	(2,719)	(661)	-
Pakistan	-	-	(8,000)	8,000	-
Palestine	4,840	63,968	(168,442)	99,634	-
Turkey/Syria	21,320	12,730	(83,755)	49,705	-
Morocco	-	7,806	(23,200)	15,394	-
The Gambia	6,340	6,851	(70,690)	57,499	-
Gambia Orphanage	30,510	-	(30,510)	-	-
Gambia Orphanage Land	7,310	-	-	-	7,310
Total restricted funds	81,480	153,577	(387,316)	176,279	24,020

* Any activity funds which were donated specifically to a country are included in the country specific figures

2023-24 (Current year):	Brought forward £	Incoming resources £	Resources expended £	Fund transfers £	Carried forward £
(b) Unrestricted funds					
General reserve	122,640	326,713	(540)	(176,279)	272,534
Total funds	204,120	480,290	(387,856)	-	296,554

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

10. Statement of funds (continued)

2022-23 (Prior year):	Brought forward £	Incoming resources £	Resources expended £	Fund transfers £	Carried forward £
(a) Restricted funds					
Zakat – General*	-	70,058	(47,540)	(22,518)	-
Orphans – General*	-	1,655	(1,655)	-	-
Food Aid – General*	-	3,305	(3,305)	-	-
Safe Water – General*	-	12,460	(1,300)	-	11,160
Qurbani – General*	-	3,085	(3,850)	765	-
Pakistan	-	21,452	(93,110)	71,658	-
Palestine	-	13,840	(9,000)	-	4,840
Syria/Turkey	-	321,700	(337,705)	37,325	21,320
The Gambia	7,630	810	(2,100)	-	6,340
Gambia Orphanage	30,510	-	-	-	30,510
Gambia Orphanage Land	7,310	-	-	-	7,310
Total restricted funds	45,450	448,365	(499,565)	87,230	81,480

* Any activity funds which were donated specifically to a country are included in the country specific figures

2022-23 (Prior year):	Brought forward £	Incoming resources £	Resources expended £	Fund transfers £	Carried forward £
(b) Unrestricted funds					
General reserve	59,255	150,615	-	(87,230)	122,640
Total funds	104,705	598,980	(499,565)	-	204,120

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

11. Related parties

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

12. Reconciliation of cash flows from operating activities

	2024	2023
	£	£
Net income / (expenditure) for the reporting period	92,434	99,415
Net cash provided by operating activities	<u>92,434</u>	<u>99,415</u>

13. Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash at bank and in hand	289,244	196,810
Total of cash and cash equivalents	<u>289,244</u>	<u>196,810</u>

13A. Analysis of changes in net debt

	At start of year £	Cash flows in year £	At end of year £
Cash at bank and in hand	196,810	92,434	289,244
Total of cash and cash equivalents	<u>196,810</u>	<u>92,434</u>	<u>289,244</u>

14. Ultimate controlling party

The Trustees do not consider there to be an ultimate controlling party.

UNIQUE CHILDREN'S CHARITY

England & Wales - Charity number 1176695

Accounts



UNIQUE CHILDREN'S CHARITY
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

ANSARI & CO
Charity Accountants & Consultants
BIRMINGHAM
B28 8JG

UNIQUE CHILDREN'S CHARITY

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FOR THE YEAR ENDED 31 MAY 2023

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UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2023

The Trustees present their report and financial statements for the year ended 31 May 2023. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

Structure, governance and management

Governing document/Constitution

Unique Children's Charity (working name 'UC3'), is a charitable incorporated organisation (CIO). The charity was established by Constitution and registered with the Charity Commission on 17 January 2018, under number 1176695.

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees

The Board of Trustees currently consists of three members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Organisational structure

The Charity is principally based in Halifax, UK but works with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and a volunteer run management committee.

Volunteers

The charity is being run through the kind help of at least eight committed volunteers making up the equivalent time of two full time employees. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2023

Keys risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy;
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy will be reviewed regularly by the Trustees.

Aims, objectives and activities

Aims, objectives and intended impacts

Objects:

The advancement of education and the relief of need, of socially and economically disadvantaged and sick children and young people in such parts of the world as the trustees shall from time to time determine.

In particular but not exclusively by providing: grants, items and services, to individuals in need and/or charities or other organisations working to assist them.

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2023

Review of achievements and performance for the year

Following on from a great year, this has been the most impactful year to date. We have been busy working on a range of different initiatives, and we are proud to say that we are currently in the process of developing further as talks are pending with our third school with the Turkish Government!

Our team have been at the forefront delivering humanitarian aid when disaster struck and were quick to respond as the young people and local community got together, travelled out and provided the much-needed support to all those affected by the devastating floods that hit Pakistan. We also visited Turkey/Syria following the earthquakes there, and as horrific as it has been, we found that it has almost become an expectation from our local community for us at UC3, to respond to these natural disasters. Not only does this suggest that we are trusted both locally and further afield by our donors and supporters, but it also demonstrates that we have a dedicated and committed team that are eager to get involved and help support those less fortunate than ourselves despite being across the world.

We continued supporting Orphans worldwide, by providing education, clean water and food parcels in Pakistan, Turkey/Syria, and The Gambia. In addition to all our projects abroad, we have also been hard at work here in the UK. Throughout the year we have continued with our community engagement, and we've grown from strength to strength, giving the most deprived children and young people in our local area, opportunities to participate in extra-curricular activities. We have also been engaging, enriching, and empowering them to become the best versions of themselves through our volunteering and we hope to build upon this next year.

Fundraising campaigns in 2022-2023:-

- Water Wells
- Qurbani
- 2nd School in Turkey
- Pakistan Floods
- Turkey Earthquake
- Orphans in Ramadan
- Ramadan Food Parcels in Pakistan
- Emergency Homes (post-Earthquakes)
- Orphans in Pakistan
- Pakistan Masjid

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2023

Financial review

The principal source of funding for the Charity is from individual donors. Voluntary donations received in the period amounted to £598,980 (2021-22: £378,128). This increase is due to a greater emphasis on campaigning for new projects on social media and through volunteer networks. Charitable expenditure in the period came to £499,565 (2021-22: £365,595). Non-charitable costs are kept under tight control, monitored regularly and currently paid for by Trustees.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations and charitable activities. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 May 2023, the charity held unrestricted and undesignated reserves of £122,640 (2022: £59,255). Restricted funds at the end of the period came to £81,480 (2022: £45,450).

Going Concern

The Charity reported a cash inflow for the period of £99,415 (2022: Inflow of £12,533) and expects to make an inflow in the coming year. After making further appropriate enquiries and gaining assurances over income levels, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and at least 12 months from the date of signing these financial statements. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Future plans

Our aim is to open our third school and to also start the work in The Gambia on the Orphanage - ensuring that all the legal documentations and planning permissions have been obtained. We also aim to continue supporting current initiatives, build upon our clean water projects and establish more extracurricular activities and sports clubs for our local community.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2023

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

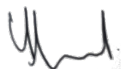
- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare 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 adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 27 March 2024 and signed on their behalf, by:



Yasar Mohammed

Trustee

UNIQUE CHILDREN'S CHARITY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2023

Independent Examiner's Report to the Trustees of Unique Children's Charity

I report on the financial statements of the charity for the year ended 31 May 2023 which are set out on pages 10 to 20.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

UNIQUE CHILDREN'S CHARITY

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2023**

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 Act; and
- to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed on 27 March 2024:



Mohammad Ansari

Ansari & Co

Charity Accountants & Consultants

Kings Court, 17 School Road

Birmingham, B28 8JG

UNIQUE CHILDREN'S CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Income from:							
Donations and legacies	2,3	150,615	448,365	598,980	293,009	85,119	378,128
Total income		150,615	448,365	598,980	293,009	85,119	378,128
Expenditure on:							
Charitable activities	4,5	-	499,565	499,565	270,561	95,034	365,595
Total expenditure		-	499,565	499,565	270,561	95,034	365,595
Net income/(expenditure) before transfer							
		150,615	(51,200)	99,415	22,448	(9,915)	12,533
Transfers between funds		(87,230)	87,230	-	-	-	-
Net movement in funds		63,385	36,030	99,415	22,448	(9,915)	12,533
Reconciliation of funds							
Total funds brought forward		59,255	45,450	104,705	36,807	55,365	92,172
Total funds carried forward		122,640	81,480	204,120	59,255	45,450	104,705

The notes on pages 13 to 20 form part of these financial statements.

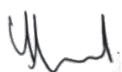
UNIQUE CHILDREN'S CHARITY

BALANCE SHEET AS AT 31 MAY 2023

		2023		2022	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	8		7,310		7,310
Current assets					
Debtors	9	-		-	
Cash at bank and in-hand	14	196,810		97,395	
		<u>196,810</u>		<u>97,395</u>	
Net current assets			196,810		97,395
Net assets			<u>204,120</u>		<u>104,705</u>
Funds					
Unrestricted funds: General reserve	10		122,640		59,255
Restricted funds	10		81,480		45,450
			<u>204,120</u>		<u>104,705</u>

The notes on pages 13 to 20 form part of these financial statements.

The financial statements were approved by the Trustees on 27 March 2024 & signed on their behalf, by:



Yasar Mohammed
Trustee

UNIQUE CHILDREN'S CHARITY

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MAY 2023**

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by operating activities	13	99,415	12,533
Cash flows from investing activities:			
Purchase of fixed assets	8	-	-
Net cash provided by investing activities		-	-
Increase / (decrease) in cash & cash equivalents in the reporting period		99,415	12,533
Cash & cash equivalents at the beginning of the reporting period		97,395	84,862
Cash & cash equivalents at the end of the reporting period	14	196,810	97,395

The notes on pages 13 to 20 form part of these financial statements.

1. Accounting policies

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the period and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the period in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to general funds and activities in furtherance of the objects of the Charity.

c) Funds accounting

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

c) Funds accounting (cont.)

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Land - Not depreciated

Tangible assets bought for less than £1,000 are not capitalised.

e) Debtors

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

f) Cash at bank and in hand

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

g) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

h) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty.

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

2. Donations and legacies

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Voluntary donations	150,615	448,365	598,980	378,128
	<u>150,615</u>	<u>448,365</u>	<u>598,980</u>	<u>378,128</u>

3. Analysis of voluntary donations income

By activity	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Orphans & Street Children	-	4,739	4,739	7,775
Safe Water	-	12,460	12,460	7,490
Zakat distribution	-	74,272	74,272	46,243
Food Aid & Qurbani	-	3,085	3,085	2,859
Education	-	21,320	21,320	-
Emergency & Disaster relief	-	332,489	332,489	-
Not specified by activity	150,615	-	150,616	313,761
	<u>150,615</u>	<u>448,365</u>	<u>598,980</u>	<u>378,128</u>

By country	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Pakistan	-	21,452	21,452	50
The Gambia	-	810	810	4,585
Palestine	-	13,840	13,840	20,721
Syria/Turkey	-	321,700	321,700	11,660
Unspecified location	150,615	90,563	241,178	341,112
	<u>150,615</u>	<u>448,365</u>	<u>598,980</u>	<u>378,128</u>

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

4. Charitable expenditure

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Grants distributed	-	499,565	499,565	365,595
	-	499,565	499,565	365,595

5. Analysis of charitable expenditure

By activity	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Orphans & Street Children	-	6,039	6,039	24,350
Safe Water	-	1,300	1,300	7,490
Zakat distribution	-	51,754	51,754	52,200
Food Aid	-	3,850	3,850	57,300
Emergency & Disaster relief	-	427,822	427,822	-
Not specified by activity	-	8,800	8,800	224,255
	-	499,565	499,565	365,595

By country	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Pakistan	-	93,110	93,110	50
The Gambia	-	2,100	2,100	14,500
Palestine	-	9,000	9,000	53,700
Syria/Turkey	-	337,705	337,705	164,035
Unspecified location	-	57,650	57,650	133,310
	-	499,565	499,565	365,595

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

6. Staff & trustees costs

There were no employees in the period (2022: Nil).

During the period £NIL of expenses were incurred for the reimbursement of Trustees' expenses (2022: £Nil). The Trustees received no other remuneration for this period or the prior period.

7. Volunteers

The charity is being run through the kind help of many committed volunteers. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run. A note must be made of the hard work of those Trustees, volunteers and staff members who have been personally involved in carrying out distribution of aid in all parts of the world. They spent their own time overseas, paying for their own travel and accommodation and all associated costs, in ensuring that the aid reached places where it was needed. The charity is indebted to the service they have provided.

8. Fixed assets

	Land* £	Total £
Cost		
At 31 May 2022	7,310	7,310
Additions	-	-
At 31 May 2023	7,310	7,310
Depreciation		
At 31 May 2022	-	-
Charge for the period	-	-
At 31 May 2023	-	-
Net book value		
At 31 May 2023	7,310	7,310
At 31 May 2022	7,310	7,310

* Land was purchased in January 2021 in the charity's name in The Gambia, in order to build an orphanage in the near future. The land value is based on the purchase price and not depreciated.

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

9. Debtors (receivable within one year)

	2023	2022
	£	£
Debtors	-	-
	<u>-</u>	<u>-</u>

10. Statement of funds

	Brought forward	Incoming resources	Resources expended	Fund transfers	Carried forward
	£	£	£	£	£
(a) Restricted funds					
Zakat – General*	-	70,058	(47,540)	(22,518)	-
Orphans – General*	-	1,655	(1,655)	-	-
Food Aid – General*	-	3,305	(3,305)	-	-
Safe Water – General*	-	12,460	(1,300)	-	11,160
Qurbani – General*	-	3,085	(3,850)	765	-
Pakistan	-	21,452	(93,110)	71,658	-
Palestine	-	13,840	(9,000)	-	4,840
Syria/Turkey	-	321,700	(337,705)	37,325	21,320
The Gambia	7,630	810	(2,100)	-	6,340
Gambia Orphanage	30,510	-	-	-	30,510
Gambia Orphanage Land	7,310	-	-	-	7,310
	<u>45,450</u>	<u>448,365</u>	<u>(499,565)</u>	<u>87,230</u>	<u>81,480</u>
Total restricted funds	45,450	448,365	(499,565)	87,230	81,480

* Any activity funds which were donated specifically to a country are included in the country specific figures

(b) Unrestricted funds

General reserve	59,255	150,615	-	(87,230)	122,640
	<u>59,255</u>	<u>150,615</u>	<u>-</u>	<u>(87,230)</u>	<u>122,640</u>
Total funds	104,705	598,980	(499,565)	-	204,120

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

11. Analysis of net assets between funds

(a)	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 May 2023 are represented by:			
Fixed assets	-	7,310	7,310
Net current assets	122,640	74,170	196,810
Total funds	122,640	81,480	204,120

(b)	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 May 2022 are represented by:			
Fixed assets	-	7,310	7,310
Net current assets	59,255	38,140	97,395
Total funds	59,255	45,450	104,705

12. Related parties

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

13. Reconciliation of cash flows from operating activities

	2023 £	2022 £
Net income / (expenditure) for the reporting period	99,415	12,533
(Increase) / decrease in debtors	-	-
Net cash provided by operating activities	99,415	12,533

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

14. Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash at bank and in hand	196,810	97,395
Total of cash and cash equivalents	196,810	97,395

14A. Analysis of changes in net debt

	At start of year £	Cash flows in year £	At end of year £
Cash at bank and in hand	97,395	99,415	196,810
Total of cash and cash equivalents	97,395	99,415	196,810

15. Ultimate controlling party

The Trustees do not consider there to be an ultimate controlling party.

UNIQUE CHILDREN'S CHARITY

England & Wales - Charity number 1176695

Accounts



UNIQUE CHILDREN'S CHARITY
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

ANSARI & CO LIMITED
Charity Accountants & Consultants
BIRMINGHAM
B28 8JG

UNIQUE CHILDREN'S CHARITY

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UNIQUE CHILDREN'S CHARITY

**LEGAL AND ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MAY 2022**

Trustees	Yasar Mohammed Faisal Shoukat Toyaba Ali Farid Ahmed Mehmood Hussain	(Appointed on: 01/01/2022) (Appointed on: 01/01/2022)
-----------------	--	--

Principal Address	3 Thrum Hall Close Halifax HX1 4JS
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Charity Number	1176695
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Independent Examiner	Mohammad Ansari Ansari & Co Limited Kings Court 17 School Road Birmingham B28 8JG
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Bankers	Barclays Bank Plc Leicester LE87 2BB
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UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2022

The Trustees present their report and financial statements for the year ended 31 May 2022. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2022).

Structure, governance and management

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Recruitment and training of trustees

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The Charity is principally based in Halifax, UK but works with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and a volunteer run management committee.

Volunteers

The charity is being run through the kind help of at least six committed volunteers making up the equivalent time of one full time employee. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2022

Keys risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy;
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy will be reviewed regularly by the Trustees.

Aims, objectives and activities

Aims, objectives and intended impacts

Objects:

The advancement of education and the relief of need, of socially and economically disadvantaged and sick children and young people in such parts of the world as the trustees shall from time to time determine.

In particular but not exclusively by providing: grants, items and services, to individuals in need and/or charities or other organisations working to assist them.

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2022

Review of achievements and performance for the year

It's been another fantastic year for the charity as we've strengthened our relationship with the Turkish Government allowing us to complete the school as intended. Abu-Bakr Siddique school accommodates 900 students ranging from the ages of 5-16 years. We hosted a grand opening where local children, their parents, staff and government officials were invited to see the new build and to take part in the opening ceremony.

We also continued our work and Orphan Sponsorship in The Gambia. We're getting closer to reaching our target and hoping to start the construction of The Gambia Dream (school).

Since 2020, we are progressing with our Street Children and Orphan Family Support Programme in Pakistan where the most destitute children and young people are given access to education, food, and healthcare. Our clean water projects have also been successfully in Northern Pakistan, providing a range of 15 water wells and hand pumps in deprived areas.

For our local community, we have facilitated a number of challenges including: charity bike rides, mountain treks and international marathons. One of our most notable projects was a charity trip to Palestine at one of the most sacred Mosques, Masjid Al Aqsa, where we supported orphans providing them with food, Eid gifts and sports equipment ensuring that young people had the opportunity to engage in fun and engaging sports activities.

A note must be made of the hard work of those Trustees, volunteers and staff members who have been personally involved in carrying out distribution of aid in all parts of the world. They spent their own time overseas, paying for their own travel and accommodation and all associated costs, in ensuring that the aid reached places where it was needed. The charity is indebted to the service they have provided.

Fundraising campaigns in 2021-2022:

- Ramadan Charity Event (community Iftar), May 2021
- Eid gift campaigns, May 2021
- Street Collections, May – June 2021
- Ben Nevis mountain trek, August 2021
- Football tournament (Pakistan Orphan Support Programme), August 2021
- Various charity car washes, throughout the year
- Community Tough Mudder challenge, August 2021
- Scafell Pike mountain trek, October 2021
- Halifax to Blackpool charity bike ride, October 2021
- The Gambia street collections, October 2021
- Charity Dinner for The Gambia project, October 2021
- Istanbul Marathon, November 2021
- Mr T's Day of Giving, December 2021
- Basketball tournament, January 2022
- Empowering Women (International Women's Day) event, March 2022
- Street collections for Palestine, March 2022

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2022

Financial review

The principal source of funding for the Charity is from individual donors. Voluntary donations received in the period amounted to £378,128 (2020/21: £245,315). This increase is due to a greater emphasis on campaigning for new projects on social media and through volunteer networks. Charitable expenditure in the period came to £365,595 (2020/21: £210,355). Non-charitable costs are kept under tight control, monitored regularly and currently paid for by Trustees.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations and charitable activities. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 May 2022, the charity held unrestricted and undesignated reserves of £59,255 (2021: £36,807). Restricted funds at the end of the period came to £45,450 (2021: £55,365).

Going Concern

The Charity reported a cash inflow for the period of £12,533 (2021: Inflow of £35,420) and expects to make an inflow in the coming year. After making further appropriate enquiries and gaining assurances over income levels, 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.

Future plans

In the future, we intend to have more activities for young people to get involved in from the Park Ward area in Halifax, one of the most deprived boroughs in the UK. Furthermore, we are in talks with the Turkish Government to take a youth trip abroad for a project that involves renovating a school that was affected by the war.

Another one of our aims is to create a youth and sports hub on the grounds of Masjid Al Aqsa, providing continuous opportunities for extra curricular activities. We are also wanting to visit Pakistan and look to expand on our current Orphan Family Support Program as well as identifying other areas that may need boreholes and access to clean and safe drinking water.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MAY 2022

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- 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 adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 31 March 2023 and signed on their behalf, by:



Yasar Mohammed

Trustee

UNIQUE CHILDREN'S CHARITY

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2022

Independent Examiner's Report to the Trustees of Unique Children's Charity

I report on the financial statements of the charity for the year ended 31 May 2022 which are set out on pages 10 to 20.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

UNIQUE CHILDREN'S CHARITY

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2022**

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 Act; and
- to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed on 31 March 2023:



Mohammad Ansari

Ansari & Co Limited

Charity Accountants & Consultants

Kings Court, 17 School Road

Birmingham, B28 8JG

UNIQUE CHILDREN'S CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income from:							
Donations and legacies	2,3	293,009	85,119	378,128	128,419	116,896	245,315
Total income		293,009	85,119	378,128	128,419	116,896	245,315
Expenditure on:							
Charitable activities	4,5	270,561	95,034	365,595	100,384	109,971	210,355
Total expenditure		270,561	95,034	365,595	100,384	109,971	210,355
Net income/(expenditure) before transfer		22,448	(9,915)	12,533	28,035	6,925	34,960
Transfers between funds		-	-	-	(37,820)	37,820	-
Net movement in funds		22,448	(9,915)	12,533	(9,785)	44,745	34,960
Reconciliation of funds							
Total funds brought forward		36,807	55,365	92,172	46,592	10,620	57,212
Total funds carried forward		59,255	45,450	104,705	36,807	55,365	92,172

The notes on pages 13 to 20 form part of these financial statements.

UNIQUE CHILDREN'S CHARITY

**BALANCE SHEET
AS AT 31 MAY 2022**

		2022		2021	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	8		7,310		7,310
Current assets					
Debtors	9	-		-	
Cash at bank and in-hand	14	97,395		84,862	
		<u>97,395</u>		<u>84,862</u>	
Net current assets			97,395		84,862
Net assets			<u>104,705</u>		<u>92,172</u>
Funds					
Unrestricted funds: General reserve	10		59,255		36,807
Restricted funds	10		45,450		55,365
			<u>104,705</u>		<u>92,172</u>

The notes on pages 13 to 20 form part of these financial statements.

The financial statements were approved by the Trustees on 31 March 2023 & signed on their behalf, by:



Yasar Mohammed
Trustee

UNIQUE CHILDREN'S CHARITY

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

	Note	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by operating activities	13	12,533	35,420
Cash flows from investing activities:			
Purchase of fixed assets	8	-	-
Net cash provided by investing activities		-	-
Increase / (decrease) in cash & cash equivalents in the reporting period		12,533	35,420
Cash & cash equivalents at the beginning of the reporting period		84,862	49,442
Cash & cash equivalents at the end of the reporting period	14	97,395	84,862

The notes on pages 13 to 20 form part of these financial statements.

1. Accounting policies

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the period and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the period in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to general funds and activities in furtherance of the objects of the Charity.

c) Funds accounting

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

c) Funds accounting (cont.)

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Land - Not depreciated

Tangible assets bought for less than £1,000 are not capitalised.

e) Debtors

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

f) Cash at bank and in hand

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

g) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

h) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty.

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

2. Donations and legacies

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Voluntary donations	293,009	85,119	378,128	245,315
	<u>293,009</u>	<u>85,119</u>	<u>378,128</u>	<u>245,315</u>

3. Analysis of voluntary donations income

By activity	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Orphans & Street Children	-	7,775	7,775	26,847
Safe Water	-	7,490	7,490	886
Zakat distribution	-	46,243	46,243	51,670
Food Aid	-	2,859	2,859	2,076
Not specified by activity	293,009	20,752	313,761	163,836
	<u>293,009</u>	<u>85,119</u>	<u>378,128</u>	<u>245,315</u>

By country	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Pakistan	-	50	50	1,900
The Gambia	-	4,585	4,585	10,055
Palestine	-	20,721	20,721	8,908
Syria/Turkey	-	11,660	11,660	5,606
Yemen	-	-	-	22,273
Unspecified location	293,009	48,103	341,112	196,573
	<u>293,009</u>	<u>85,119</u>	<u>378,128</u>	<u>245,315</u>

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

4. Charitable expenditure

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Grants distributed	270,561	95,034	365,595	210,355
	<u>270,561</u>	<u>95,034</u>	<u>365,595</u>	<u>210,355</u>

5. Analysis of charitable expenditure

By activity

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Orphans & Street Children	16,575	7,775	24,350	18,792
Safe Water	-	7,490	7,490	886
Zakat distribution	5,957	46,243	52,200	52,800
Food Aid	54,441	2,859	57,300	2,076
Not specified by activity	193,588	30,667	224,255	135,801
	<u>270,561</u>	<u>95,034</u>	<u>365,595</u>	<u>210,355</u>

By country

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Pakistan	-	50	50	1,900
The Gambia	9,915	4,585	14,500	2,000
Palestine	32,979	20,721	53,700	8,908
Syria/Turkey	152,375	11,660	164,035	5,606
Yemen	-	-	-	22,273
Unspecified location	75,292	58,018	133,310	169,668
	<u>270,561</u>	<u>95,034</u>	<u>365,595</u>	<u>210,355</u>

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

6. Staff & trustees costs

There were no employees in the period (2021: Nil).

During the period £NIL of expenses were incurred for the reimbursement of Trustees' expenses (2021: £Nil). The Trustees received no other remuneration for this period or the prior period.

7. Volunteers

The charity is being run through the kind help of many committed volunteers. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run. A note must be made of the hard work of those Trustees, volunteers and staff members who have been personally involved in carrying out distribution of aid in all parts of the world. They spent their own time overseas, paying for their own travel and accommodation and all associated costs, in ensuring that the aid reached places where it was needed. The charity is indebted to the service they have provided.

8. Fixed assets

	Land* £	Total £
Cost		
At 31 May 2021	7,310	7,310
Additions	-	-
At 31 May 2022	7,310	7,310
Depreciation		
At 31 May 2021	-	-
Charge for the period	-	-
At 31 May 2022	-	-
Net book value		
At 31 May 2022	7,310	7,310
At 31 May 2021	7,310	7,310

* Land was purchased in January 2021 in the charity's name in The Gambia, in order to build an orphanage in the near future. The land value is based on the purchase price and not depreciated.

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

9. Debtors (receivable within one year)

	2022	2021
	£	£
Debtors	-	-
	<u>-</u>	<u>-</u>

10. Statement of funds

	Brought forward	Incoming resources	Resources expended	Fund transfers	Carried forward
	£	£	£	£	£
(a) Restricted funds					
Zakat – General*	-	29,979	(39,894)	9,915	-
Orphans – General*	-	7,775	(7,775)	-	-
Food Aid – General*	-	2,859	(2,859)	-	-
Safe Water – General*	-	7,490	(7,490)	-	-
Pakistan	-	50	(50)	-	-
Palestine	-	20,721	(20,721)	-	-
Syria/Turkey	-	11,660	(11,660)	-	-
The Gambia	17,545	4,585	(4,585)	(9,915)	7,630
Gambia Orphanage	30,510	-	-	-	30,510
Gambia Orphanage Land	7,310	-	-	-	7,310
	<u>55,365</u>	<u>85,119</u>	<u>(95,034)</u>	<u>-</u>	<u>45,450</u>
Total restricted funds	55,365	85,119	(95,034)	-	45,450

* Any activity funds which were donated specifically to a country are included in the country specific figures

(b) Unrestricted funds

General reserve	36,807	293,009	(270,561)	-	59,255
	<u>36,807</u>	<u>293,009</u>	<u>(270,561)</u>	<u>-</u>	<u>59,255</u>
Total funds	92,172	378,128	(365,595)	-	104,705

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

11. Analysis of net assets between funds

(a)	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 May 2022 are represented by:			
Fixed assets	-	7,310	7,310
Net current assets	59,255	38,140	97,395
Total funds	59,255	45,450	104,705

(b)	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 May 2021 are represented by:			
Fixed assets	-	7,310	7,310
Net current assets	36,807	48,055	84,862
Total funds	36,807	55,365	92,172

12. Related parties

There were no related party transactions in the period.

13. Reconciliation of cash flows from operating activities

	2022 £	2021 £
Net income / (expenditure) for the reporting period	12,533	34,960
(Increase) / decrease in debtors	-	460
Net cash provided by operating activities	12,533	35,420

UNIQUE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

14. Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash at bank and in hand	97,395	84,862
Total of cash and cash equivalents	97,395	84,862

15. Ultimate controlling party

The Trustees do not consider there to be an ultimate controlling party.

UNIQUE CHILDREN'S CHARITY

England & Wales - Charity number 1176695

Accounts



UNIQUE CHILDREN'S CHARITY
(A CHARITABLE INCORPORATED ORGANISATION)

REPORT AND FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

ANSARI & CO LIMITED
Charity Accountants & Consultants
BIRMINGHAM
B28 8JG

UNIQUE CHILDREN'S CHARITY

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UNIQUE CHILDREN'S CHARITY

LEGAL AND ADMINISTRATIVE INFORMATION FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

Trustees

Yasar Mohammed	
Councillor Faisal Shoukat	
Toyaba Ali	(Appointed on: 25/6/2020)
Yasin Mohammed Din	(Resigned on: 25/6/2020)

Principal Address

3 Thrum Hall Close
Halifax
HX1 4JS

Charity Number

1176695

Independent Examiner

Mohammad Ansari
Ansari & Co Limited
Kings Court
17 School Road
Birmingham
B28 8JG

Bankers

Barclays Bank Plc
Leicester
LE87 2BB

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

The Trustees present their report and financial statements for the 13-month period ended 31 May 2021. The Trustees confirm that the Annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2019).

Structure, governance and management

Governing document/Constitution

Unique Children's Charity (working name 'UC3'), is a charitable incorporated organisation (CIO). The charity was established by Constitution and registered with the Charity Commission on 17 January 2018, under number 1176695.

Tax status

The charity is registered as a CIO and is therefore exempt from corporation tax and income tax.

Recruitment and training of trustees

The Board of Trustees currently consists of three members who were recruited due to their commitment and expertise. Role descriptions, where applicable, are issued to each Trustee and a full induction is given setting out the obligations of a Trustee. The list of current Trustees can be found on page 2 of this document.

Organisational structure

The Charity is principally based in Halifax, UK but works with organisations across the United Kingdom and abroad. The Trustees are responsible for the governance of the Charity, and the day-to-day management is performed by the Trustees and a volunteer run management committee.

Volunteers

The charity is being run through the kind help of at least six committed volunteers making up the equivalent time of one full time employee. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

Keys risks and uncertainties

The Trustees actively review the major risks which the Charity faces on a regular basis, in particular those relating to its operations and finances. They are satisfied that systems are in place to mitigate the charity's exposure to the major risks. The risk management strategy comprises:

- A regular review of the risks which the Charity may face;
- The adequacy of current systems and procedures to mitigate those risks identified in the strategy;
- The implementation of procedures designed to minimise any potential risk on the Charity should any of those risks materialise.

The strategy will be reviewed regularly by the Trustees.

Aims, objectives and activities

Aims, objectives and intended impacts

Objects:

The advancement of education and the relief of need, of socially and economically disadvantaged and sick children and young people in such parts of the world as the trustees shall from time to time determine.

In particular but not exclusively by providing: grants, items and services, to individuals in need and/or charities or other organisations working to assist them.

Public benefit statement

The section of this report above entitled 'Aims, objectives and activities' sets out the aims and priorities of the Charity. The Trustees have considered this matter, in conjunction with the guidance contained in the Charity Commission's general guidance on public benefit, and have concluded:

- That the aims of the Charity continue to be charitable;
- That the aims and work done give identifiable benefits to the charitable sector and both indirectly and directly to individuals in need;
- That the benefits are for the public, are not unreasonably restricted in any way and certainly not by ability to pay
- That there is no detriment or harm arising from the aims or activities.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

Review of achievements and performance for the year

Many of our projects are long term and have therefore whilst being established in prior years, need constant review or maintenance for further progression. As such, you will notice that some of the projects this year have previously been part of our achievements summary as well and will be also included in our future plans too.

The only planned project that we did not manage to get off the ground was the 'Meal on Wheels' project here in the UK. Initially, we did have intentions to purchase and renovate a bus however, due to the pandemic, the Trustees of UC3 made a joint decision that this was not the right time to explore this idea further. It may be something we revisit but for the time being the Charity has no immediate plans to include this in our upcoming goals. Regarding Morocco, we will still maintain our links with the Hospital of Hope and the Abandoned Babies Project, but we've not been able to go and deliver aid for these projects during the pandemic.

We continued providing hot meals and essentials to the neediest in Pakistan, The Gambia, Palestine and here in the UK. It is also important to recognise that in each of our projects, Zakat money was distributed to eligible families.

Highlighted below are our main achievements of this past year:-

The Gambia

Despite the outbreak of Coronavirus, we have made progress on 'Building The Gambian Dream'. Trustees went out to see the land that we had previously acquired and resolved some of the issues that had arisen since our last visit. We made contacts with other charities and reputable figures and used these links to inform our work going forward. We have also been working with an architect on the ground in The Gambia to design an orphanage with onsite school provision. The plans have been finalised and we are in the process of ensuring the land is levelled and fenced off to ensure that it is clear that the land is owned by UC3. The intention is to begin the construction work soon. We also delivered food parcels to the most needy and donated necessities such as food supplies, sports equipment and mattresses to several communities, schools, and orphanages. We hosted an action-packed picnic on the beach which consisted of various sporting activities and food for all as well as hosting a football tournament for girls.

Turkey school renovation / refugee camps

Another one of our most recent achievements was the restoration of a school in Northern Syria that had once been bombed and destroyed. Raising funds through a number of initiatives allowed us to raise enough money to help children return to school. The teams' determination and success was recognised by local and national news in Turkey, with government officials in attendance during the re-opening of the educational establishments.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

Review of achievements and performance for the year (cont.)

Turkey school renovation / refugee camps (cont.)

During our trip, we were also involved in supporting Syrian refugees on the border where the team worked and amongst the camps delivering food packs and basic necessities.

One of our most prominent achievements would be working with child amputees; as this was not something that we had budgeted for, raising funds via social media appeals was crucial and in doing so, we were able to provide prosthetic limbs for a young boy and girl, giving them the chance to walk again.

Pakistan

Sponsored 50 street children providing them with education, medical aid, and food. We also developed our water well projects.

Yemen

Worked closely with Ummah Welfare Trust to provide emergency aid for the world's largest humanitarian crisis. Over £20k was raised and donated to support the Yeminiis during famine, war and then Coronavirus.

Palestine

Food and water distribution where needed as well as Eid gifts for the children.

UK

One of the highlights of this charity is the adventures that are set up by our young people of Park Ward. Our primary focus is to get young people to participate in recreational activities outside of their comfort zone. During the pandemic, due to the shortage of venues, spaces and services for young people this was heavily impacting on their mental wellbeing and there was a dire need to give back to the local community by providing opportunities for them to engage in targeted activities such as: pop-up boxing, cycling challenges and football.

Volunteers going abroad

A note must be made of the hard work of those Trustees, volunteers and staff members who have been personally involved in carrying out distribution of aid in all parts of the world. They spent their own time overseas, paying for their own travel and accommodation and all associated costs, in ensuring that the aid reached places where it was needed. The charity is indebted to the service they have provided.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

Financial review

The principal source of funding for the Charity is from individual donors. Voluntary donations received in the period amounted to £245,315 (2020: £35,412). This increase is due to a greater emphasis on campaigning for new projects on social media and through volunteer networks. Charitable expenditure in the period came to £210,355 (2020: £10,005). Non-charitable costs are kept under tight control, monitored regularly and currently paid for by Trustees.

Reserves Policy

The Charity holds unrestricted funds which have been provided to the charity via donations and charitable activities. Under the terms of the donations, the charity must retain the assets in perpetuity and can only use the income to support its charitable activities.

The unrestricted funds represent income earned but not yet utilised in supporting charitable activities. At 31 May 2020, the charity held unrestricted and undesignated reserves of £36,807 (2020: £8,772). Restricted funds at the end of the period came to £55,365 (2020: £10,620).

Going Concern

The Charity reported a cash inflow for the period of £35,420 (2020: Inflow of £25,101) and expects to make an inflow in the coming year. After making further appropriate enquiries and gaining assurances over income levels, 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.

Future plans

We will continue with our bucket collections to raise funds and we are hoping to establish links with businesses who could support and help us grow as a charity, enabling us to carry out the work needed to successfully complete and maintain our projects.

In the coming year we will be focussing on the completion of construction for schools in Northern Syria with support from government officials in Turkey. We will also be travelling to Palestine in order to partake in the annual marathon, which is something we decided following the success of our marathon trek previously.

We've already done various mountain climbs therefore in the coming year we have challenged our team to take the first ever South Asian Muslim girls' group to Morocco to climb Mount Toubkal. The charity's main aim is to enrich the lives of those in Halifax who come from deprived backgrounds to raise awareness of the plight of others and then help funds to be delivered across the globe. We are not only unique by name, but we believe that we are unique by nature.

UNIQUE CHILDREN'S CHARITY

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

Statement of Trustees' responsibilities

The Trustees are required to prepare financial statements for each financial year in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which give a true and fair view of the state of affairs of the Charity and the incoming resources and application of resources, including the net income and expenditure for the year. In preparing those financial statements, the Trustees are required to:


- select suitable accounting policies and then apply them consistently;
- 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 adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and all other applicable law. 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.

Accounts preparation

The Trustees confirm that the accounts comply with current statutory requirements, and with those of the governing instrument.

This report was approved by the Trustees on 15 March 2022 and signed on their behalf, by:



Yasar Mohammed

Trustee

UNIQUE CHILDREN'S CHARITY

INDEPENDENT EXAMINER'S REPORT FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

Independent Examiner's Report to the Trustees of Unique Children's Charity

I report on the financial statements of the charity for the period ended 31 May 2021 (13 months) which are set out on pages 11 to 21.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 and the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective Responsibilities of Trustees and Examiner

The Trustees are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the company is not subject to audit under charity or company law and is eligible for independent examination, it is my responsibility to:

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

Basis of Independent Examiner's Report

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeks explanations from the Trustees, concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

UNIQUE CHILDREN'S CHARITY

**INDEPENDENT EXAMINER'S REPORT
FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)**

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 Act; and
- to prepare financial statements which accord with the accounting records and comply with accounting requirements of the Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed on 15 March 2022:



Mohammad Ansari

Ansari & Co Limited

Charity Accountants & Consultants

Kings Court, 17 School Road

Birmingham, B28 8JG

UNIQUE CHILDREN'S CHARITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income from:							
Donations and legacies	2,3	128,419	116,896	245,315	15,962	19,450	35,412
Total income		128,419	116,896	245,315	15,962	19,450	35,412
Expenditure on:							
Charitable activities	4,5	100,384	109,971	210,355	1,000	9,005	10,005
Total expenditure		100,384	109,971	210,355	1,000	9,005	10,005
Net income/(expenditure) before transfer							
		28,035	6,925	34,960	14,962	10,445	25,407
Transfers between funds		(37,820)	37,820	-	(175)	175	-
Net movement in funds		(9,785)	44,745	34,960	14,787	10,620	25,407
Reconciliation of funds							
Total funds brought forward		46,592	10,620	57,212	31,805	-	31,805
Total funds carried forward		36,807	55,365	92,172	46,592	10,620	57,212

The notes on pages 14 to 21 form part of these financial statements.

UNIQUE CHILDREN'S CHARITY

BALANCE SHEET

AS AT 31 MAY 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible fixed assets	8		7,310		7,310
Current assets					
Debtors	9	-		460	
Cash at bank and in-hand	14	84,862		49,442	
		<u>84,862</u>		<u>49,902</u>	
Net current assets			84,862		49,902
Net assets			<u>92,172</u>		<u>57,212</u>
Funds					
Unrestricted funds: General reserve	10		36,807		8,772
Designated funds: Orphanage Land	10		-		7,310
Designated funds: Orphanage	10		-		30,510
Restricted funds	10		55,365		10,620
			<u>92,172</u>		<u>57,212</u>

The notes on pages 14 to 21 form part of these financial statements.

The financial statements were approved by the Trustees on 15 March 2022 & signed on their behalf, by:



Yasar Mohammed
Trustee

UNIQUE CHILDREN'S CHARITY

CASH FLOW STATEMENT

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

	Note	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by operating activities	13	35,420	25,101
Cash flows from investing activities:			
Purchase of fixed assets	8	-	-
Net cash provided by investing activities		-	-
Increase / (decrease) in cash & cash equivalents in the reporting period		35,420	25,101
Cash & cash equivalents at the beginning of the reporting period		49,442	24,341
Cash & cash equivalents at the end of the reporting period	14	84,862	49,442

The notes on pages 14 to 21 form part of these financial statements.

1. Accounting policies

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 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The following principal accounting policies have been applied:

a) Incoming resources

Income includes the total funds received during the period and comprises donations collected directly or by volunteers and income from fundraising events. Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty.

Income tax reclaimable under the Gift Aid Scheme is recognised on an accruals basis once income is considered probable.

Donors are given the option to restrict their donation when it is made. Any Gift Aid claimed on restricted donations is classed as unrestricted income.

b) Resources expended and basis of allocation

Expenditure is included when incurred and has been shown in the Statement of Financial Activities inclusive of non-recoverable Value Added Tax.

Expenditure on operational programmes is recognised in the period in which it is incurred.

Currently all costs are directly attributable to specific activities, but where required, certain shared costs will be apportioned to general funds and activities in furtherance of the objects of the Charity.

c) Funds accounting

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

c) Funds accounting (cont.)

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund.

d) Tangible Fixed assets

Tangible fixed assets are depreciated per the following rates:

Land - Not depreciated

Tangible assets bought for less than £1,000 are not capitalised.

e) Debtors

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

f) Cash at bank and in hand

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

g) Financial instruments

The charity only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable.

h) Judgements in applying accounting policies and key sources of estimation uncertainty

In preparing the Financial Statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

The directors consider that there are no significant areas of key judgement or estimation uncertainty.

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

2. Donations and legacies

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Voluntary donations	128,419	116,896	245,315	35,412
	<u>128,419</u>	<u>116,896</u>	<u>245,315</u>	<u>35,412</u>

3. Analysis of voluntary donations income

By activity	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Orphans & Street Children	-	26,847	26,847	14,990
Safe Water	-	886	886	2,330
Zakat distribution	-	51,670	51,670	2,130
Food Aid	-	2,076	2,076	-
Not specified by activity	128,419	35,417	163,836	15,962
	<u>128,419</u>	<u>116,896</u>	<u>245,315</u>	<u>35,412</u>

By country	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Pakistan	-	1,900	1,900	4,460
The Gambia	-	10,055	10,055	10,445
Palestine	-	8,908	8,908	1,000
Syria/Turkey	-	5,606	5,606	-
Yemen	-	22,273	22,273	-
Morocco	-	-	-	4,000
Unspecified location	128,419	68,154	196,573	15,507
	<u>128,419</u>	<u>116,896</u>	<u>245,315</u>	<u>35,412</u>

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

4. Charitable expenditure

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Grants distributed	100,384	109,971	210,355	10,005
	<u>100,384</u>	<u>109,971</u>	<u>210,355</u>	<u>10,005</u>

5. Analysis of charitable expenditure

By activity

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Orphans & Street Children	-	18,792	18,792	6,500
Safe Water	-	886	886	2,505
Zakat distribution	-	52,800	52,800	1,000
Food Aid	-	2,076	2,076	-
Not specified by activity	100,384	35,417	135,801	-
	<u>100,384</u>	<u>109,971</u>	<u>210,355</u>	<u>10,005</u>

By country

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Pakistan	-	1,900	1,900	4,005
The Gambia	-	2,000	2,000	-
Palestine	-	8,908	8,908	1,000
Syria/Turkey	-	5,606	5,606	-
Yemen	-	22,273	22,273	-
Morocco	-	-	-	5,000
Unspecified location	100,384	69,284	169,668	-
	<u>100,384</u>	<u>109,971</u>	<u>210,355</u>	<u>10,005</u>

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

6. Staff & trustees costs

There were no employees in the period (2020: Nil).

During the period £NIL of expenses were incurred for the reimbursement of Trustees' expenses (2020: £Nil). The Trustees received no other remuneration for this period or the prior period.

7. Volunteers

The charity is being run through the kind help of many committed volunteers. The Trustees would like to thank all the volunteers without whom the Charity would not be able to run. A note must be made of the hard work of those Trustees, volunteers and staff members who have been personally involved in carrying out distribution of aid in all parts of the world. They spent their own time overseas, paying for their own travel and accommodation and all associated costs, in ensuring that the aid reached places where it was needed. The charity is indebted to the service they have provided.

8. Fixed assets

	Land* £	Total £
Cost		
At 30 April 2020	7,310	7,310
Additions	-	-
At 31 May 2021	7,310	7,310
Depreciation		
At 30 April 2020	-	-
Charge for the period	-	-
At 31 May 2021	-	-
Net book value		
At 31 May 2021	7,310	7,310
At 30 April 2020	7,310	7,310

* Land was purchased in January 2020 in the charity's name in The Gambia, in order to build an orphanage in the near future. The land value is based on the purchase price and not depreciated.

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

9. Debtors (receivable within one year)

	2021	2020
	£	£
Other debtors	-	460
	<u>-</u>	<u>460</u>

10. Statement of funds

	Brought forward	Incoming resources	Resources expended	Fund transfers	Carried forward
	£	£	£	£	£
(a) Restricted funds					
Zakat – General*	1,130	50,040	(51,170)	-	-
Orphans – General*	-	15,252	(15,252)	-	-
Food Aid – General*	-	2,076	(2,076)	-	-
Safe Water – General*		786	(786)	-	-
Pakistan	-	1,900	(1,900)	-	-
Palestine	-	8,908	(8,908)	-	-
Syria/Turkey	-	5,606	(5,606)	-	-
Yemen	-	22,273	(22,273)	-	-
The Gambia	9,490	10,055	(2,000)	-	17,545
Gambia Orphanage	-	-	-	30,510	30,510
Gambia Orphanage Land	-	-	-	7,310	7,310
	<u>10,620</u>	<u>116,896</u>	<u>(109,971)</u>	<u>37,820</u>	<u>55,365</u>
Total restricted funds	10,620	116,896	(109,971)	37,820	55,365

* Any activity funds which were donated specifically to a country are included in the country specific figures

(b) Unrestricted funds

General reserve	8,772	128,419	(100,384)	-	36,807
Designated fund: Gambia Land	7,310	-	-	(7,310)	-
Designated fund: Orphanage	30,510	-	-	(30,510)	-
	<u>46,592</u>	<u>128,419</u>	<u>(100,384)</u>	<u>(37,820)</u>	<u>36,807</u>
Total funds	46,592	128,419	(100,384)	(37,820)	36,807

UNIQUE CHILDREN'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

11. Analysis of net assets between funds

(a)	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 May 2021 are represented by:			
Fixed assets	-	7,310	7,310
Net current assets	36,807	48,055	84,862
Total funds	36,807	55,365	92,172

(b)	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 30 April 2020 are represented by:			
Fixed assets	7,310	-	7,310
Net current assets	39,282	10,620	49,902
Total funds	46,592	10,620	57,212

12. Related parties

There were no related party transactions in the period.

13. Reconciliation of cash flows from operating activities

	2021 £	2020 £
Net income / (expenditure) for the reporting period	34,960	25,407
(Increase) / decrease in debtors	460	(306)
Net cash provided by operating activities	35,420	25,101

UNIQUE CHILDREN'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)**

14. Analysis of cash and cash equivalents

	2021	2020
	£	£
Cash at bank and in hand	84,862	49,442
Total of cash and cash equivalents	84,862	49,442

15. Ultimate controlling party

The Trustees do not consider there to be an ultimate controlling party.