



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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FOR THE PERIOD ENDED 31 MAY 2021 (13 MONTHS)

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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 Yasin Mohammed Din | (Appointed on: 25/6/2020) (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

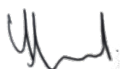
BALANCE SHEET

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.