

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 March 2021**  
**for**  
**Alubadia Orphanage**

Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Contents of the Financial Statements**  
**for the Year Ended 31 March 2021**

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**Report of the Trustees**  
**for the Year Ended 31 March 2021**

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The trustees present their report and financial statements for the year ended 31st March 2021.

The trustees have adopted the provisions of 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)

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

The objects of the CIO are for the public benefit that provides for the relief of poverty and hardship among children in Pakistan, in particular, but not exclusively those who are orphans through the provision of shelter, food, health, education and other such charitable services as the trustees may from time to time deem fit.

**Significant activities**

During the year the charity has raised money from the public by donations and also from the sale of cakes, dates etc. during Ramadan. The monies raised have been used to support the charity's objectives in Pakistan.

**Public benefit**

The charity has referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning the charity's future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives they have set.

**Volunteers**

The charity was grateful for the support of 10 volunteers during the year

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year the charity provided funds totalling £47,500 to the Women Welfare Organization in Pakistan and the funds were used to provide education for orphans, food support for vulnerable families, cooked meal distribution, Qurbani projects and community water bore projects.

**Fundraising activities**

The principal funding sources were donations from the public and also from the sale of cakes, dates etc. during Ramadan.

**FINANCIAL REVIEW**

**Financial position**

During the year the charity has raised £112,073 (2020 £40,411) from its fundraising activities.

Costs relating to raising funds consisted of food for resale of £11,898 (2020 £275) after adjusting for stock and £385 in donation collection costs. (2020 nil)

Other expenditure consisted of grants paid to Pakistan of £47,500 (2020 £39,683) and overhead expenses of £4,853 (2020 £1,473) giving net income of £47,437 (2020 loss £1,020).

Total reserves of the charity at the year end were £48,420 (2020 £983). Free reserves amounted to £46,985 (2020 £983).

**Reserves policy**

The trustees wish to establish a level of reserves (that is those funds that are freely available) that is adequate to enable the charity to operate and meet its objectives and enable the charity to continue as a going concern. This year due to the uncertainties with regard to the coronavirus pandemic, a higher level of reserves have been maintained.

**Going concern**

The trustees have considered the position regarding going concern particularly in the light of Covid 19.

The trustees have looked at forecasts, and are satisfied that with the reserves maintained, the charity has adequate resources to continue to operate for the foreseeable future.

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**FUTURE PLANS**

The trustees intend to continue collecting donations and fundraising in order to support the charity's projects in Pakistan and elsewhere.

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is a Charitable Incorporated Organization (CIO) governed according to its constitution dated on 10th January 2018. The CIO was recognized as a charity on 4th May 2018.

The CIO is an independent charity and not part of any "umbrella" body and is registered in England.

In the event of the CIO being wound up, the members have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

**Recruitment and appointment of new trustees**

There must be a minimum of three and a maximum of 12 trustees.

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

**Organisational structure**

The trustees manage the affairs of the CIO and make all decisions regarding strategic matters, fundraising and all expenditure.

**Induction and training of new trustees**

New trustees are supplied with a copy of the constitution and the latest Trustees Annual Report and Accounts and information detailing their role as a trustee and their responsibilities. Training sessions will be given to new trustees to familiarize themselves with the charity and their obligations.

**Related parties**

The only related parties are the trustees none of whom are remunerated or receive any benefits in kind.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to establish systems to mitigate those risks to provide reasonable assurance against fraud and error.

Internal risks are minimised by the implementation of procedures for the authorisation of all transactions and projects and to ensure compliance with legislation.

External risks relate largely to funding as a result of the economic climate particularly in respect of the coronavirus pandemic resulting in difficulties in the charity supporting its projects. These risks are mitigated by looking at diversifying funding if possible to increase income and by keeping expenditure in check and ensuring sufficient reserves are maintained.

Furthermore the charity will not commit to funding projects unless sufficient resources are in place.

The procedures are periodically reviewed to ensure they still meet the needs of the charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NOT APPLICABLE (England and Wales)

**Registered Charity number**

1178247

**Registered office**

Unit 1

Hanson Lane Enterprise Centre

Hanson Lane

Halifax

West Yorkshire

HX1 5PG

**Trustees**

M Hussain Chair

S Akhtar

W Hussain

M Ajab

M Iqbal

**Report of the Trustees**  
**for the Year Ended 31 March 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

D C Adams  
FCA  
Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

**Bankers**

Barclays Bank PLC  
39/47 Commercial Street  
Halifax  
HX1 1BE

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports)

Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. 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.

Approved by order of the board of trustees on 4 January 2023 and signed on its behalf by:

W Hussain - Trustee

**Independent Examiner's Report to the Trustees of  
Alubadia Orphanage**

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**Independent examiner's report to the trustees of Alubadia Orphanage ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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)).

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

I am independent of the charity in accordance with the ethical requirements that are relevant to my independent examination of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances as set out in note 12 to the financial statements, and I have fulfilled my other ethical responsibilities in accordance with these requirements.

D C Adams  
FCA  
Lindley Adams Limited Chartered Accountants  
28 Prescott Street  
Halifax  
West Yorkshire  
HX1 2LG

18 January 2023

**Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

		<b>31.3.21</b>	31.3.20
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	<b>£</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<b>112,073</b>	40,411
<b>EXPENDITURE ON</b>			
Raising funds		<b>12,283</b>	275
<b>Charitable activities</b>			
Charitable		<b>52,353</b>	41,156
<b>Total</b>		<b>64,636</b>	41,431
<b>NET INCOME/(EXPENDITURE)</b>		<b>47,437</b>	(1,020)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>983</b>	2,003
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>48,420</b>	983
<b>CONTINUING OPERATIONS</b>			
All income and expenditure has arisen from continuing activities.			

The notes form part of these financial statements

**Balance Sheet**  
**31 March 2021**

		<b>31.3.21</b>	31.3.20
		<b>Unrestricted</b>	Total
		<b>fund</b>	funds
	Notes	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>			
Tangible assets	5	1,435	-
<b>CURRENT ASSETS</b>			
Stocks	6	5,907	-
Debtors	7	834	-
Cash at bank		41,444	1,643
		<b>48,185</b>	1,643
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1,200)	(660)
<b>NET CURRENT ASSETS</b>		<b>46,985</b>	983
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>48,420</b>	983
<b>NET ASSETS</b>		<b>48,420</b>	983
<b>FUNDS</b>	10		
Unrestricted funds		48,420	983
<b>TOTAL FUNDS</b>		<b>48,420</b>	983

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 4 January 2023 and were signed on its behalf by:

W Hussain - Trustee



**Notes to the Financial Statements**  
**for the Year Ended 31 March 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

**Changes in accounting policies**

The accounts for the previous year were prepared under the receipts and payments basis of accounting. The current years accounts have been prepared under the accruals basis. Corresponding amounts for the previous financial year have been restated on the basis of the new accounting policy.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment            -    25% on cost

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from corporation tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

At present there are no restricted funds.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Going Concern**

The trustees have considered the position regarding going concern particularly in the light of Covid 19.

The trustees have looked at forecasts which, whilst the level of donations received is difficult to predict, show a significant increase in the level of net income from the current years results and are satisfied that the charity has adequate resources to continue to operate for the foreseeable future.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**1. ACCOUNTING POLICIES - continued**

The charity has sufficient liquid funds to meet its liabilities as they become due and expenditure will not be authorised unless sufficient funds are in place. For these reasons the trustees continue to adopt the going concern basis for preparing these financial statements.

**2. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>31.3.21</b>	31.3.20
	<b>£</b>	£
Accountancy	<b>600</b>	180
Independent examination	<b>600</b>	480
Depreciation - owned assets	<b>359</b>	-
	<u><b>1559</b></u>	<u>660</u>

**3. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	40,411
<b>EXPENDITURE ON</b>	
Raising funds	275
<b>Charitable activities</b>	
Charitable	41,156
<b>Total</b>	<u>41,431</u>
<b>NET INCOME/(EXPENDITURE)</b>	(1,020)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	2,003
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>983</u></u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**5. TANGIBLE FIXED ASSETS**

		Computer equipment £
<b>COST</b>		
Additions		<b>1,794</b>
		<hr/>
<b>DEPRECIATION</b>		
Charge for year		<b>359</b>
		<hr/>
<b>NET BOOK VALUE</b>		
At 31 March 2021		<b>1,435</b>
		<hr/>
At 31 March 2020		<b>-</b>
		<hr/>

**6. STOCKS**

	<b>31.3.21</b>	31.3.20
	£	£
Stocks	<b>5,907</b>	<b>-</b>
	<hr/>	<hr/>

**7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	31.3.20
	£	£
Prepayments	<b>834</b>	<b>-</b>
	<hr/>	<hr/>

**8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.3.21</b>	31.3.20
	£	£
Accruals and deferred income	<b>1,200</b>	<b>660</b>
	<hr/>	<hr/>

**9. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>31.3.21</b>	31.3.20
	£	£
Within one year	<b>3,082</b>	<b>-</b>
Between one and five years	<b>4,622</b>	<b>-</b>
	<hr/>	<hr/>
	<b>7,704</b>	<b>-</b>
	<hr/>	<hr/>

The lease with Hanson Lane Enterprise Centre commenced on 1st October 2020 for a period of three years at a rental of £256.8 per month. For the first six months a grant of 25% of the lease was provided by Halifax Opportunities Trust.

Payments recognised as an expense during the period amounted to £1153.

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**10. MOVEMENT IN FUNDS**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	983	47,437	48,420
<b>TOTAL FUNDS</b>	<u>983</u>	<u>47,437</u>	<u>48,420</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	112,073	(64,636)	47,437
<b>TOTAL FUNDS</b>	<u>112,073</u>	<u>(64,636)</u>	<u>47,437</u>

**Comparatives for movement in funds**

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
<b>Unrestricted funds</b>			
General fund	2,003	(1,020)	983
<b>TOTAL FUNDS</b>	<u>2,003</u>	<u>(1,020)</u>	<u>983</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	40,411	(41,431)	(1,020)
<b>TOTAL FUNDS</b>	<u>40,411</u>	<u>(41,431)</u>	<u>(1,020)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	2,003	46,417	48,420
<b>TOTAL FUNDS</b>	<u>2,003</u>	<u>46,417</u>	<u>48,420</u>

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 March 2021**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	152,484	(106,067)	46,417
<b>TOTAL FUNDS</b>	<u>152,484</u>	<u>(106,067)</u>	<u>46,417</u>

**11. RELATED PARTY DISCLOSURES**

The total amount of donations with no attached conditions received from the trustees during the year amounted to £360 (2020 £330).

**12. NON INDEPENDENT EXAMINER SERVICES**

In common with many other charities of our size and nature, we use our independent examiners to prepare and submit returns to the tax authorities and assist us with the preparation of the financial statements.

**Detailed Statement of Financial Activities**  
**for the Year Ended 31 March 2021**

	31.3.21 £	31.3.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations and fundraising	<b>112,073</b>	40,411
<b>Total incoming resources</b>	<b>112,073</b>	40,411
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Donation collection costs	<b>385</b>	-
<b>Other trading activities</b>		
Purchase of food for resale	<b>17,805</b>	275
Closing stock	<b>(5,907)</b>	-
	<b>11,898</b>	275
<b>Charitable activities</b>		
Rent and rates	<b>1,255</b>	-
Light and heat	<b>258</b>	-
Travel expenses	-	147
Telephone	<b>182</b>	-
Postage and stationery	<b>440</b>	-
Advertising	<b>91</b>	225
Sundries	<b>239</b>	216
Computer and website costs	<b>517</b>	-
Computer equipment	<b>359</b>	-
Grants to institutions	<b>47,500</b>	39,683
	<b>50,841</b>	40,271
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	<b>312</b>	225
<b>Governance costs</b>		
Accountancy	<b>600</b>	180
Independent examination	<b>600</b>	480
	<b>1,200</b>	660
Total resources expended	<b>64,636</b>	41,431
<b>Net income/(expenditure)</b>	<b>47,437</b>	(1,020)

This page does not form part of the statutory financial statements