

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 March 2024

for

Alubadia Orphanage

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

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for the Year Ended 31 March 2024

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**Report of the Trustees
for the Year Ended 31 March 2024**

The trustees present their report and financial statements for the year ended 31st March 2023.

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 and provide 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 and education. Also 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 £100,200 to the Women Welfare Organization and £10,000 to the AHSAS disabled people organization both in Pakistan and the funds were used to provide education for orphans, food support for vulnerable families, Qurbani projects and bridal support.. A further £25,948 was provided for the running of the orphanage in Pakistan and £2785 to the Green Crescent Aid UK

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 £149,310 (2023 £151,058) from its fundraising activities including £4519 by gift aid (2023 £nil).

Costs relating to raising funds consisted of food for resale of £22,220 (2023 £11,922) after adjusting for stock and £35 in donation collection costs. (2023 £93)

Other expenditure consisted of grants paid of £138,933 (2023 £165,006) and overhead expenses of £10,673 (2023 £8,339) giving net expenditure over income of £22,551 (2023 £34,302).

Total reserves of the charity at the year end were £38,430 (2023 £60,981). Free reserves amounted to £38,072 (2023 £60,264).

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.

Reserves are maintained at a sufficient level to meet one year's worth of expenditure excluding charitable donations.

Going concern

The trustees have considered the position regarding going concern and 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 its charitable projects in Pakistan and elsewhere.

**Report of the Trustees
for the Year Ended 31 March 2024**

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 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 (resigned 1.7.23)
M Iqbal

Company Secretary

Report of the Trustees
for the Year Ended 31 March 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

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

Bankers

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

Approved by order of the board of trustees on 27 January 2025 and signed on its behalf by:

W Hussain - Trustee

Independent Examiner's Report to the Trustees of
Alubadia Orphanage

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 2024.

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 CTA FIMgt

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

29 January 2025

**Statement of Financial Activities
for the Year Ended 31 March 2024**

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		142,025	7,285	149,310	151,058
EXPENDITURE ON					
Raising funds		22,255	-	22,255	12,015
Charitable activities					
Charitable		142,321	7,285	149,606	173,345
Total		164,576	7,285	171,861	185,360
NET INCOME/(EXPENDITURE)		(22,551)	-	(22,551)	(34,302)
RECONCILIATION OF FUNDS					
Total funds brought forward		60,981	-	60,981	95,283
TOTAL FUNDS CARRIED FORWARD		38,430	-	38,430	60,981

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
FIXED ASSETS					
Tangible assets	5	358	-	358	717
CURRENT ASSETS					
Stocks	6	3,463	-	3,463	4,433
Debtors	7	428	-	428	428
Cash at bank and in hand		37,855	-	37,855	57,141
		41,746	-	41,746	62,002
CREDITORS					
Amounts falling due within one year	8	(3,674)	-	(3,674)	(1,738)
NET CURRENT ASSETS		38,072	-	38,072	60,264
TOTAL ASSETS LESS CURRENT LIABILITIES		38,430	-	38,430	60,981
NET ASSETS		38,430	-	38,430	60,981
FUNDS	10				
Unrestricted funds				38,430	60,981
TOTAL FUNDS				38,430	60,981

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 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 27 January 2025 and were signed on its behalf by:

W Hussain - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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 - 20% 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.

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 and 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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

2. NET INCOME/(EXPENDITURE)

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

	31.3.24	31.3.23
	£	£
Accountancy	780	960
Independent examination	780	720
Depreciation - owned assets	359	359
	<u>780</u>	<u>720</u>
	<u>359</u>	<u>359</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>151,058</u>
EXPENDITURE ON	
Raising funds	12,015
Charitable activities	
Charitable	<u>173,345</u>
Total	<u>185,360</u>
NET INCOME/(EXPENDITURE)	(34,302)
RECONCILIATION OF FUNDS	
Total funds brought forward	95,283
TOTAL FUNDS CARRIED FORWARD	<u><u>60,981</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

5. TANGIBLE FIXED ASSETS

		Computer equipment £
COST		
At 1 April 2023 and 31 March 2024		1,794
DEPRECIATION		
At 1 April 2023		1,077
Charge for year		359
At 31 March 2024		1,436
NET BOOK VALUE		
At 31 March 2024		358
At 31 March 2023		717

6. STOCKS

	31.3.24	31.3.23
	£	£
Stocks	3,463	4,433

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Prepayments	428	428

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24	31.3.23
	£	£
Trade creditors	2,081	-
Accruals and deferred income	1,593	1,738
	3,674	1,738

9. LEASING AGREEMENTS

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

	31.3.24	31.3.23
	£	£
Within one year	-	1,541

The lease with Hanson Lane Enterprise Centre commenced on 1st October 2023 for a period of four years at a rental of £321 per month.
Rent recognised as an expense during the year amounted to £3595 (2023 £3082)

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

10. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	60,981	(22,551)	38,430
TOTAL FUNDS	60,981	(22,551)	38,430

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	142,025	(164,576)	(22,551)
Restricted funds			
Hawwa appeal	4,500	(4,500)	-
Green Crescent Aid	2,785	(2,785)	-
	7,285	(7,285)	-
TOTAL FUNDS	149,310	(171,861)	(22,551)

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	95,283	(34,302)	60,981
TOTAL FUNDS	95,283	(34,302)	60,981

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	151,058	(185,360)	(34,302)
TOTAL FUNDS	151,058	(185,360)	(34,302)

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	95,283	(56,853)	38,430
TOTAL FUNDS	<u>95,283</u>	<u>(56,853)</u>	<u>38,430</u>

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 £
Unrestricted funds			
General fund	293,083	(349,936)	(56,853)
Restricted funds			
Hawwa appeal	4,500	(4,500)	-
Green Crescent Aid	2,785	(2,785)	-
	<u>7,285</u>	<u>(7,285)</u>	<u>-</u>
TOTAL FUNDS	<u>300,368</u>	<u>(357,221)</u>	<u>(56,853)</u>

11. RELATED PARTY DISCLOSURES

The total amount of donations with no attached conditions received from the trustees during the year amounted to £360 (2022 £560).

12. NON INDEPENDENT EXAMINERS 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 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations and fundraising	144,791	151,058
Gift aid	4,519	-
	<u>149,310</u>	<u>151,058</u>
Total incoming resources	149,310	151,058
EXPENDITURE		
Raising donations and legacies		
Donation collection costs	35	93
Other trading activities		
Opening stock	4,433	4,832
Purchase of food for resale	21,250	11,523
Closing stock	(3,463)	(4,433)
	<u>22,220</u>	<u>11,922</u>
Charitable activities		
Rent and rates	3,811	3,286
Light and heat	1,078	619
Telephone	929	556
Postage and stationery	-	268
Sundries	827	496
Computer and website costs	728	679
Delivery costs	1,067	110
Computer equipment	359	359
Grants to institutions	138,933	165,006
	<u>147,732</u>	<u>171,379</u>
Support costs		
Finance		
Bank charges	314	286
Governance costs		
Accountancy	780	960
Independent examination	780	720
	<u>1,560</u>	<u>1,680</u>
Total resources expended	171,861	185,360
Net expenditure	(22,551)	(34,302)

This page does not form part of the statutory financial statements