

BONDH E SHAMS

England & Wales · Charity number 1180495

Details

Status Registered

Legal form CIO

Registered 2018-10-30

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

Contact

Address 33 Southacre
Hyde Park Crescent
London
W2 2QB

Phone 07933784526

Email connect@bondheshams.ORG

Website <https://www.bondheshams.org>

Activities

Objects: THE OBJECTS OF THE CHARITY ARE:1. THE ADVANCEMENT OF HEALTH; AND2. THE RELIEF OF POVERTYBY SUCH MEANS AS THE TRUSTEES SHALL FROM TIME TO TIME DECIDE, INCLUDING PROVIDING SOLAR-POWERED PUMPS TO IMPROVE ACCESS TO CLEAN WATER.

Activities: We operate primarily in Pakistan and South Sudan, tackling the detrimental impact of water-borne disease by providing access to clean and safe water to the target communities where we work, serving as a critical lifeline and ensuring both individual and community health and flourishing.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** OVERSEAS
- Bangladesh
- Pakistan
- South Sudan
- Yemen

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£54,982	£125,007	-	-
2023-10-31	£148,031	£86,029	-	-
2022-10-31	£151,944	£17,398	-	-
2021-10-31	£124,016	£66,145	-	-
2020-10-31	£28,098	£61,805	-	-

Trustees

Name	Role	Appointed
HAMZA FARRUKH	Chair	2018-10-30
Clare Sandberg O'Brien		2024-01-15
Mohammad Firaaz Azeez		2024-09-08
SAIMA MASOOD		2018-10-30

BONDH E SHAMS

England & Wales - Charity number 1180495

Accounts

Registered charity number 1180495

Bondh E Shams CIO
Trustees' Report and Financial Statements
for the year ended 31 October 2024

**Bondh E Shams CIO
CIO- Foundation**

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**Bondh E Shams CIO
CIO- Foundation**

Charity information

Trustees who served during the year and up to the date of this report

Chair	Hamza Farrukh	
Trustee	S Ibrahim	(until 6 January 2024)
Trustee	Saima Masood	
Trustee	Clare S O'Brien	
Trustee	Mohammad F Azeez	(appointed 8 September 2024)

Charity number 1180495

Registered office 86-90 Paul Street
London
EC2A 4NE

Independent Examiner Meer & Co Chartered Accountants
No.1 Cochrane House
Admirals Way
Canary Wharf London
E14 9UD

**Bondh E Shams CIO
CIO- Foundation**

**Report of the Trustees'
for the year ended 31 October 2024
Bondh E Shams CIO**

The Trustees present their annual report and the unaudited financial statements for the year ended 31 October 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities.

Structure, governance and management

Governing document

The charity is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission on 30 October 2018 as a Foundation model CIO, it has no wider membership beyond its trustees. The Constitution sets out the charity's objects, powers, and how it is to be administered.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees.

In selecting new trustees, we seek to identify people who have good reputation in community and are willing to volunteer to help in our broader community work. Potential trustees are invited to attend trustees' meeting as observers and are given more details of the charity's aims and activities and, if all agree, they are then proposed as new trustees at the subsequent trustees' meeting. This process allows due consideration of the person's eligibility, personal competence, specialist knowledge and skills.

Induction and training of trustees

A number of publications, detailed guides and how to guides, from the Charity Commission are also provided including "What makes a charity", "Charitable purposes and public benefit" and "Public benefit: the rules for charities". This ensures that new trustees are aware of the scope of their responsibilities under the Charities Act.

Purpose and activities

Our purpose

The charity's purpose, as stated in its governing document, is to advance health and relieve poverty by providing safe and clean water to under-resourced communities, which is a fundamental and basic need.

Our activities

Our mission aligns with UN Sustainable Development Goal 6, aiming to alleviate the global water crisis impacting 1.8 billion individuals. By ensuring access to clean water, vital for health, education, and livelihoods, especially in regions affected by crises, we foster a healthier environment through smart technology and renewable energy.

Activities and achievements

How our activities deliver public benefit

The trustees conscientiously adhered to the Charity Commission's guidelines on health advancement and poverty relief throughout the year.

We test water in possible target communities to identify types of contamination and deploy a modular solar powered water pump and filtration system which we call the OASIS Box. These units use solar power to filter existing water sources. Filtered water is freely available for all members of the community to access once the unit is installed. Our objectives were central to all decisions, considering the urgent need for our work and the significant impact of clean water scarcity on our target communities.

The trustees confirm that they have also complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

In 2024, we made significant strides in expanding our reach, directly serving 11,830 people across different communities in Pakistan. As we continue to focus on our core mission, Pakistan remains our primary area of impact. Our efforts are particularly concentrated on aiding communities in rebuilding their water systems, through the deployment of 7 OASIS Boxes in the regions of Sindh and Balochistan, Pakistan along-with Palestine Emergency Appeal in collaboration with Al Qulub Trust.

Additionally, our global influence has grown through strategic partnerships with organizations such as Humaniti International. These collaborations have enabled us to extend our mission beyond Pakistan, contributing to the global fight against water scarcity and reinforcing our commitment to providing sustainable water solutions in regions where they are most needed.

Advancement of Health

A staggering 26% of the global population, or 2 billion people, lack access to safely managed drinking water services, while 3.6 billion people (46%) are without safely managed sanitation services, according to the United Nations World Water Development Report 2023. Furthermore, 1.8 billion people consume water contaminated with feces, significantly increasing their risk of contracting waterborne diseases like cholera, dysentery, typhoid, and polio. Tragically, over 700 children under the age of five die every day due to diarrhea linked to unsafe water, sanitation, and hygiene (UNICEF).

The ongoing climate crisis exacerbates water scarcity in the regions where Bondh E Shams operates, as evidenced by the unprecedented floods in Pakistan in 2022, which severely intensified existing water challenges. Our OASIS Box technology plays a crucial role in these regions, providing communities with a reliable and sustainable source of clean water. Each unit comes with a 5-year guarantee, ensuring long-term water and health security as we continue our efforts to bridge the sustainability gap in WASH (Water, Sanitation, and Hygiene) provisions, aligning with UN Sustainable Development Goals 3 (Good Health and Wellbeing) and 6 (Clean Water and Sanitation).

Relief of Poverty

Water poverty, characterized by the lack of sustainable and safe access to adequate clean water, remains a critical issue in our target communities. This form of poverty has severe economic and social consequences, deeply affecting water-starved communities. Globally, it is estimated that 200 million hours are spent each day collecting water, with 90% of this burden falling on women and children, especially young girls. In the communities where we operate, individuals have spent up to three hours daily collecting often contaminated water, which not only compromises health but also hinders education, economic activities, and personal development.

Our organization addresses this issue head-on by implementing solutions that drastically reduce the time and physical burden associated with water collection. By improving the quality of water available and freeing up time for other essential activities, our interventions have significantly enhanced the lives of those in the communities we serve.

Financial review

Bondh E Shams maintains a financial reserve equivalent to the cost of one Solar Water Project, including operational expenses. This reserve also ensures coverage for at least three months of the charity's operating expenses, allowing us to respond swiftly to unforeseen circumstances, such as urgent needs for clean water in targeted communities or in response to critical crises. This financial stability empowers the charity to act effectively and promptly when crises arise.

Our primary source of funding comes from donations, which are vital in enabling the charity to provide clean water access to communities in desperate need. These funds also support our continuous research and development efforts, allowing us to enhance and innovate our solar water filtration systems. Our goal is to create cost-effective, easily deployable, and sustainable solutions that address the lack of safe and clean drinking water in extremely under-resourced communities.

Plan for future periods

Pakistan remains our central operating region, where we will continue our mission to provide underserved communities with long-term, safe, and sustainable access to clean water. As we move forward, we are committed to expanding our impact both within Pakistan and through our international partnerships, furthering our contribution to the global fight against water scarcity.

Reserves policy

The trustees have reviewed the reserves of the charity. Their policy is to hold enough funds to meet four months' operating costs. The free reserves as at 31 October 2024 were £151,031 (£192,883 - 31 October 2023).

Principal funding sources

The charity's main source of income is donations.

Investment policy and objectives

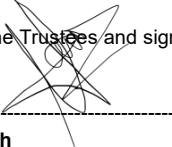
The charity has no long-term investments. Our cash reserves are held in bank accounts.

Statement of Trustees' responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on 21 August 2025 its behalf by:



Hamza Farrukh
Chair
21/08/2025

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**Bondh E Shams CIO
CIO- Foundation**

**Independent examiners' report to the trustees of
Bondh E Shams CIO**

I report to the trustees on my examination of the financial statements of Bondh E Shams for the year ended 31 October 2024. This report is made solely to the charity's trustees, as a body, in accordance with Section 145 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 this 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

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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 financial statements to be reached



**Haroon Rafique- Chartered Accountant
For and on behalf of Meer & Co Chartered Accountants**

**No 1 Cochrane House
Admirals Way
Canary Wharf
London E14 9UD**

21/08/2025

Bondh E Shams CIO
CIO- Foundation

Statement of financial activities
for the year ended 31 October 2024
Bondh E Shams CIO

	Unrestricted funds 2023/24	Restricted income funds 2023/24	Total funds 2023/24	Unrestricted funds 2022/23	Restricted income funds 2022/23	Total funds 2022/23
Notes	£	£	£	£	£	£
Income and endowments from:						
Donations	54,609	-	54,609	148,016	-	148,016
Investments	373	-	373	15	-	-
Total incoming resources	54,982	-	54,982	148,031	-	148,031
Expenditure on:						
Raising funds	(42,896)	-	(42,896)	(7,968)	-	(7,968)
Charitable activities	(82,111)	-	(82,111)	(78,061)	-	(78,061)
Total expenditure	(125,007)	-	(125,007)	(86,029)	-	(86,029)
Net gains/(losses) on investments	-	-	-	-	-	-
Net income/(expenditure)	(70,025)	-	(70,025)	62,002	-	62,002
Transfers between funds	-	-	-	-	-	-
Net movement in funds	(70,025)	-	(70,025)	62,002	-	62,002
Reconciliation of funds:						
Total funds brought forward	213,945	-	213,945	110,967	40,976	151,943
Total funds carried forward	143,920	-	143,920	172,969	40,976	213,945

The notes on the following pages form an integral part of the accounts

**Bondh E Shams CIO
CIO- Foundation**

**Balance Sheet
for the year ended 31 October 2024
Bondh E Shams CIO**

	Unrestricted funds 2023/24	Restricted income funds 2023/24	Total funds 2023/24	Unrestricted funds 2022/23	Restricted income funds 2022/23	Total funds 2022/23
Notes	£	£	£	£	£	£
Fixed Assets						
Tangible Assets	22,189	-	22,189	22,862	-	22,862
Total Fixed Assets	<u>22,189</u>	<u>-</u>	<u>22,189</u>	<u>22,862</u>	<u>-</u>	<u>22,862</u>
Current Assets						
Debtors	-	-	-	-	-	-
Cash and cash equivalents	121,731	29,300	151,031	151,907	40,976	192,883
Total Current Assets	<u>121,731</u>	<u>29,300</u>	<u>151,031</u>	<u>151,907</u>	<u>40,976</u>	<u>192,883</u>
Liabilities						
Creditors falling due within one year	-	(29,300)	(29,300)	(1,800)	-	(1,800)
Net current assets/(liabilities)	<u>121,731</u>	<u>-</u>	<u>121,731</u>	<u>150,107</u>	<u>40,976</u>	<u>191,083</u>
Total assets less current liabilities	<u>143,920</u>	<u>-</u>	<u>143,920</u>	<u>172,969</u>	<u>40,976</u>	<u>213,945</u>
Creditors falling due after more than one year	-	-	-	-	-	-
Total net assets or liabilities	<u>143,920</u>	<u>-</u>	<u>143,920</u>	<u>172,969</u>	<u>40,976</u>	<u>213,945</u>
The fund of the charity						
Restricted income funds		-	-		40,976	40,976
Unrestricted income funds	143,920		143,920	172,969		172,969
Total charity funds	<u>143,920</u>	<u>-</u>	<u>143,920</u>	<u>172,969</u>	<u>40,976</u>	<u>213,945</u>

The notes on the following pages form an integral part of the accounts

The financial statements were approved by the Board on and signed on its behalf by



Hamza Farrukh
Chair
Registration number, 1180495

Date 21/08/2025

**Bondh E Shams CIO
CIO- Foundation**

**Notes to the accounts
for the year ended 31 October 2024
Bondh E Shams CIO**

1 GENERAL INFORMATION

The charity is a Charitable Incorporated Organisation (CIO) with foundation model status, registered in England and Wales

2 Accounting policies

Accounting convention

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Income resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Income with related expenditure

Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies

Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts

Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities

These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help

The value of any volunteer help received is not included in the accounts.

Investment income

This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets

This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets

This includes any gain or loss on the sale of investments.

Expenditure

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

Allocation of support costs

Support costs are those costs which do not relate directly to a single activity. These include some staff costs, costs of administration, professional costs and IT support. Support costs have been apportioned between fundraising costs and charitable activities on an appropriate basis.

Fund raising Costs

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs incurred in undertaking trading activities in furtherance of the charity's objects.

Charitable activities

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure include an apportionment of support costs

Grants payable

All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Financial Instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs. Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Fund accounting

Unrestricted funds are donations and other incoming resources receivable or granted for the objects of the charity without further specified purpose and are available as general funds.

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.

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

Revaluation fund are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life.

Motor vehicles

-20% reducing balance

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

Cash and cash equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due.

Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt. Amounts which are owed in more than a year are shown as long-term creditors..

Taxation

The charity is exempt from corporation tax on its charitable activities

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pensions

The pension costs charged in the financial statements represent the contribution payable by the company during the year. The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

3 Income

The total income of the charity for the year has been derived from its principal activity wholly undertaken in the UK

	Unrestricted funds 2023/24	Restricted income funds 2023/24	Total funds 2023/24	Unrestricted funds 2022/23	Restricted income funds 2022/23	Total funds 2022/23
	£	£	£	£	£	£
Donations	54,609	-	54,609	148,016	-	148,016
Investments	373	-	373	15	-	15
	54,982	-	54,982	148,031	-	148,031

4 Analysis of Expenditure on Raising funds

	Unrestricted funds 2023/24	Restricted income funds 2023/24	Total 2023/24	Unrestricted funds 2022/23	Restricted income funds 2022/23	Total 2022/23
	£	£	£	£	£	£
Raising funds	36,357	-	36,357	7,275	-	7,275
Support Costs	6,539	-	6,539	693	-	693
Total	42,896	-	42,896	7,968	-	7,968

5 Analysis of Expenditure on Charitable Expenditure

	Unrestricted funds 2023/24	Restricted income funds 2023/24	Total 2023/24	Unrestricted funds 2022/23	Restricted income funds 2022/23	Total 2022/23
	£	£	£	£	£	£
Donation and grants	43,395	-	43,395	70,953	-	70,953
Support Costs	38,716	-	38,716	7,108	-	7,108
Total	82,111	-	82,111	78,061	-	78,061

6 Allocation of Support Costs and overheads

	Total		Raising Funds		Charitable Activities	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
	£	£	£	£	£	£
Salaries & wages	31,796	1,254	6,359	251	25,437	1,003
Equipment repairs and maintenance	5,912	-	-	-	5,912	-
Bank charges	60	38	-	-	60	38
Accountancy	1,800	4,420	180	442	1,620	3,978
Depreciation on motor vehicles	673	841	-	-	673	841
Exchange rate (gain) / loss	5,014	1,248	-	-	5,014	1,248
	45,255	7,801	6,539	693	38,716	7,108

	Unrestricted funds 2023/24	Restricted income funds 2023/24	Total 2023/24	Unrestricted funds 2022/23	Restricted income funds 2022/23	Total 2022/24
	£	£	£	£	£	£
Raising Funds	6,539	-	6,539	693	-	693
Charitable Activities	38,716	-	38,716	7,108	-	7,108
	45,255	-	45,255	7,801	-	7,801

7 Support Costs and Overheads

	Unrestricted funds 2023/24	Restricted income funds 2023/24	Total funds 2023/24	Unrestricted funds 2022/23	Restricted income funds 2022/23	Total funds 2022/23
	£	£	£	£	£	£
Salaries & wages	31,796	-	31,796	1,254	-	1,254
Equipment repairs and maintenance	5,912	-	5,912	-	-	-
Bank charges	60	-	60	38	-	38
Accountancy	1,800	-	1,800	4,420	-	4,420
Depreciation on motor vehicles	673	-	673	841	-	841
Exchange rate (gain) / loss	5,014	-	5,014	1,248	-	1,248
	45,255	-	45,255	7,801	-	7,801

8 Employees		
The average monthly number of employees (including the Trustees) during the year were:		
Management staff	1	1
Employment Costs	2023/24	2022/23
	£	£
Wages and salaries	31,796	1,254
Social security costs	-	-
Employers pension contribution	-	-
	<u>31,796</u>	<u>1,254</u>

The number of employees whose emoluments pension contributions and employer's national insurance fell within the following ranges was:

£60,000 - £69,999	-	-
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9 Tangible Fixed Assets			
	Land and buildings freehold	Motor Vehicles	Total
	£	£	£
COST			
Brought forward	19,500	5,482	24,982
Additions	-	-	-
Carried forward	<u>19,500</u>	<u>5,482</u>	<u>24,982</u>
			0
DEPRECIATION			
Brought forward	-	2,120	2,120
Additions	-	673	673
Carried forward	<u>-</u>	<u>2,793</u>	<u>2,793</u>
NET BOOK VALUE			
As at 31 October 2024	<u>19,500</u>	<u>2,689</u>	<u>22,189</u>
As at 31 October 2023	<u>19,500</u>	<u>3,362</u>	<u>22,862</u>

10 Creditors: Amounts falling due within one year		
	2023/24	2022/23
	£	£
Accruals and deferred income	29,300	1,800
	<u>29,300</u>	<u>1,800</u>

11 Funds movement					
	Brought forward	Income	Expenditure	Transfers	Carried forward
	£	£	£	£	£
FUNDS- CURRENT YEAR					
Analysis of unrestricted funds movement					
General funds	213,945	54,982 -	125,007	-	143,920
Analysis of restricted funds movement					
Restricted funds	-	-	-	-	-
Summary of Funds- Current year	213,945	54,982 -	125,007	-	143,920
FUNDS- PRIOR YEAR					
Analysis of unrestricted funds movement					
General funds	110,967	148,031 -	86,029	-	172,969
Analysis of restricted funds movement					
Restricted funds	40,976	-	-	-	40,976
Summary of Funds- Prior year	151,943	148,031 -	86,029	-	213,945

BONDH E SHAMS

England & Wales - Charity number 1180495

Accounts

Bondh E Shams

Charity No. 1180495

Trustees' Report and Unaudited Accounts

31 October 2023

Bondh E Shams
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Bondh E Shams

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 October 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1180495

Principal Office

86-90 Paul Street

London

EC2A 4NE

Trustees

The following trustees served during the year:

H. Farrukh

S. Ibrahim (Resigned 6 January 2024)

S. Masood

Accountants

Meer & Co Chartered Accountants

1 Cochrane House

Admirals way

Canary Wharf

London

E14 9UD

OBJECTIVES AND ACTIVITIES

The charity's purpose, as stated in its governing document, is to advance health and relieve poverty by providing safe and clean water to under-resourced communities, which is a fundamental and basic need. Our mission aligns with UN Sustainable Development Goal 6, aiming to alleviate the global water crisis impacting 1.8 billion individuals. By ensuring access to clean water, vital for health, education, and livelihoods, especially in regions affected by crises, we foster a healthier environment through smart technology and renewable energy.

The trustees conscientiously adhered to the Charity Commission's guidelines on health advancement and poverty relief throughout the year. Our objectives were central to all decisions, considering the urgent need for our work and the significant impact of clean water scarcity on our target communities. The trustees confirm that they have also complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

In 2023, we made significant strides in expanding our reach, directly serving 35,000 people across 14 communities in Pakistan. As we continue to focus on our core mission, Pakistan remains our primary area of impact. Our efforts are particularly concentrated on aiding communities in rebuilding their water systems following the catastrophic floods of 2022. Through the deployment of 14 OASIS Boxes in the regions of Sindh and Balochistan, we were able to deliver over 40 million cups of clean water, underscoring our substantial impact in combating water scarcity and improving health outcomes.

Additionally, our global influence has grown through strategic partnerships with organizations such as Humaniti International in Yemen, the Coca-Cola Foundation in Turkey, and Water Is Basic in South Sudan. These collaborations have enabled us to extend our mission beyond Pakistan, contributing to the global fight against water scarcity and reinforcing our commitment to providing sustainable water solutions in regions where they are most needed.

Advancement of Health

A staggering 26% of the global population, or 2 billion people, lack access to safely managed drinking water services, while 3.6 billion people (46%) are without safely managed sanitation services, according to the United Nations World Water Development Report 2023. Furthermore, 1.8 billion people consume water contaminated with feces, significantly increasing their risk of contracting waterborne diseases like cholera, dysentery, typhoid, and polio. Tragically, over 700 children under the age of five die every day due to diarrhea linked to unsafe water, sanitation, and hygiene (UNICEF).

The ongoing climate crisis exacerbates water scarcity in the regions where Bondh E Shams operates, as evidenced by the unprecedented floods in Pakistan in 2022, which severely intensified existing water challenges. Our OASIS Box technology plays a crucial role in these regions, providing communities with a reliable and sustainable source of clean water. Each unit comes with a 5-year guarantee, ensuring long-term water and health security as we continue our efforts to bridge the sustainability gap in WASH (Water, Sanitation, and Hygiene) provisions, aligning with UN Sustainable Development Goals 3 (Good Health and Wellbeing) and 6 (Clean Water and Sanitation).

In alignment with our mission, we conducted a comprehensive study involving 383 adults from different households across 20 locations in Lasbela Hub Sakran, Balochistan. The study, conducted before and after the deployment of a solar-powered OASIS Box, revealed that prior to its installation, 94.5% of the population relied on surface water, with high incidences of diarrhea and cholera. Post-deployment, the availability of clean drinking water increased significantly, delivering 15 million cups of water. This led to a substantial reduction in disease prevalence, with cases of diarrhea and cholera dropping by over 75% and 88%, respectively. These results demonstrate the effectiveness of the OASIS Box in mitigating waterborne diseases. Furthermore, under the guidance of health specialists, our team has provided ongoing health and hygiene awareness sessions during the implementation of OASIS Box projects, further enhancing the health outcomes of the communities we serve.

Relief of Poverty

Water poverty, characterized by the lack of sustainable and safe access to adequate clean water, remains a critical issue in our target communities. This form of poverty has severe economic and social consequences, deeply affecting water-starved communities. Globally, it is estimated that 200 million hours are spent each day collecting water, with 90% of this burden falling on women and children, especially young girls. In the communities where we operate, individuals have spent up to three hours daily collecting often contaminated water, which not only compromises health but also hinders education, economic activities, and personal development.

Our organization addresses this issue head-on by implementing solutions that drastically reduce the time and physical burden associated with water collection. By improving the quality of water available and freeing up time for other essential activities, our interventions have significantly enhanced the lives of those in the communities we serve.

FINANCIAL REVIEW

Bondh E Shams maintains a financial reserve equivalent to the cost of one Solar Water Project, including operational expenses. This reserve also ensures coverage for at least three months of the charity's operating expenses, allowing us to respond swiftly to unforeseen circumstances, such as urgent needs for clean water in targeted communities or in response to critical crises. This financial stability empowers the charity to act effectively and promptly when crises arise.

Our primary source of funding comes from donations, which are vital in enabling the charity to provide clean water access to communities in desperate need. These funds also support our continuous research and development efforts, allowing us to enhance and innovate our solar water filtration systems. Our goal is to create cost-effective, easily deployable, and sustainable solutions that address the lack of safe and clean drinking water in extremely under-resourced communities.

PLANS FOR FUTURE PERIODS

Pakistan remains our central operating region, where we will continue our mission to provide underserved communities with long-term, safe, and sustainable access to clean water. As we move forward, we are committed to expanding our impact both within Pakistan and through our international partnerships, furthering our contribution to the global fight against water scarcity.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees



H. Farrukh
Trustee
29 August 2024

I report to the trustees on my examination of the financial statements of Bondh E Shams for the year ended 31 October 2023.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

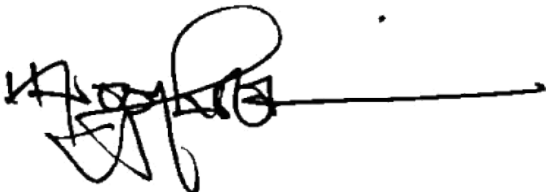
I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.



Haroon Rafique FCA

Meer & Co Chartered Accountants

1 Cochrane House

Admirals way

Canary Wharf

London

E14 9UD

29 August 2024

Bondh E Shams
Statement of Financial Activities
for the year ended 31 October 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	3	148,016	148,016	54,886
Investments	4	15	15	-
Total		148,031	148,031	54,886
Expenditure on:				
Raising funds	5	7,275	7,275	2,306
Charitable activities	6	70,953	70,953	15,504
Other	7	7,801	7,801	(412)
Total		86,029	86,029	17,398
Net gains on investments		-	-	-
Net income	8	62,002	62,002	37,488
Transfers between funds		-	-	-
Net income before other gains/(losses)		62,002	62,002	37,488
Other gains and losses				
Net movement in funds		62,002	62,002	37,488
Reconciliation of funds:				
Total funds brought forward		151,944	151,944	114,456
Total funds carried forward		213,946	213,946	151,944

Bondh E Shams
Balance Sheet
at 31 October 2023

Charity No. 1180495		2023 £	2022 £
Fixed assets			
Tangible assets	10	22,862	23,703
		<u>22,862</u>	<u>23,703</u>
Current assets			
Cash at bank and in hand		192,884	130,041
		<u>192,884</u>	<u>130,041</u>
Net current assets		192,884	130,041
Total assets less current liabilities		215,746	153,744
Creditors: Amounts falling due after more than one year	11	(1,800)	(1,800)
Net assets excluding pension asset or liability		<u>213,946</u>	<u>151,944</u>
Total net assets		<u><u>213,946</u></u>	<u><u>151,944</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		213,946	151,944
		<u>213,946</u>	<u>151,944</u>
Reserves	12		
Total funds		<u><u>213,946</u></u>	<u><u>151,944</u></u>

Approved by the trustees on 29 August 2024

And signed on their behalf by:

H. Farrukh
Trustee
29 August 2024

for the year ended 31 October 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the charity pays fixed contributions into a separate entity. Once the contributions have been paid the charity has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the charity in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	Total funds 2022 £
Income and endowments from:		
Donations and legacies	54,886	54,886
Total	<u>54,886</u>	<u>54,886</u>
Expenditure on:		
Raising funds	2,306	2,306
Charitable activities	15,504	15,504
Other	(412)	(412)
Total	<u>17,398</u>	<u>17,398</u>
Net income	<u>37,488</u>	<u>37,488</u>
Net income before other gains/(losses)	37,488	37,488
Other gains and losses:		
Net movement in funds	<u>37,488</u>	<u>37,488</u>
Reconciliation of funds:		
Total funds brought forward	114,456	114,456
Total funds carried forward	<u><u>151,944</u></u>	<u><u>151,944</u></u>

3 Income from donations and legacies

Unrestricted £	Total 2023 £	Total 2022 £
148,016	148,016	54,886
<u>148,016</u>	<u>148,016</u>	<u>54,886</u>

4 Income from investments

Unrestricted £	Total 2023 £	Total 2022 £
15	15	-
<u>15</u>	<u>15</u>	<u>-</u>

10 Tangible fixed assets

	£	£	£
Cost or revaluation			
At 1 November 2022	19,500	5,482	24,982
At 31 October 2023	<u>19,500</u>	<u>5,482</u>	<u>24,982</u>
Depreciation and impairment			
At 1 November 2022	-	1,279	1,279
Depreciation charge for the year	-	841	841
At 31 October 2023	<u>-</u>	<u>2,120</u>	<u>2,120</u>
Net book values			
At 31 October 2023	<u>19,500</u>	<u>3,362</u>	<u>22,862</u>
At 31 October 2022	<u>19,500</u>	<u>4,203</u>	<u>23,703</u>

11 Creditors:

amounts falling due after more than one year

	2023 £	2022 £
Accruals	<u>1,800</u>	<u>1,800</u>
	<u>1,800</u>	<u>1,800</u>

12 Movement in funds

	At 1 November 2022 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 October 2023 £
Restricted funds:				
Unrestricted funds:				
General funds	151,944	148,031	(86,029)	213,946
Total funds	<u>151,944</u>	<u>148,031</u>	<u>(86,029)</u>	<u>213,946</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fixed assets	22,862	-	22,862
Net current assets	192,884	-	192,884
Creditors due in more than one year and provisions	-	(1,800)	(1,800)
	<u>215,746</u>	<u>(1,800)</u>	<u>213,946</u>

14 Reconciliation of net debt

	At 1 November 2022 £	Cash flows £	At 31 October 2023 £
Cash and cash equivalents	130,041	62,843	192,884
	<u>130,041</u>	<u>62,843</u>	<u>192,884</u>
Net debt	<u>130,041</u>	<u>62,843</u>	<u>192,884</u>

Bondh E Shams
Detailed Statement of Financial Activities
for the year ended 31 October 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies	148,016	148,016	54,886
	<u>148,016</u>	<u>148,016</u>	<u>54,886</u>
Investments	15	15	-
	<u>15</u>	<u>15</u>	<u>-</u>
Total income and endowments	148,031	148,031	54,886
Expenditure on:			
Costs of generating donations and legacies	7,275	7,275	2,306
	<u>7,275</u>	<u>7,275</u>	<u>2,306</u>
Total of expenditure on raising funds	7,275	7,275	2,306
Charitable activities	70,953	70,953	15,504
	<u>70,953</u>	<u>70,953</u>	<u>15,504</u>
Total of expenditure on charitable activities	70,953	70,953	15,504
General administrative costs, including depreciation and amortisation			
Depreciation of	841	841	1,051
Bank charges	39	39	-
Equipment repairs and maintenance	1,254	1,254	-
Exchange rate (gain)/loss	1,247	1,247	(4,840)
	<u>3,381</u>	<u>3,381</u>	<u>(3,789)</u>
Legal and professional costs			
Accountancy and bookkeeping	4,420	4,420	3,377
	<u>4,420</u>	<u>4,420</u>	<u>3,377</u>
Total of expenditure of other costs	7,801	7,801	(412)
Total expenditure	86,029	86,029	17,398
Net gains on investments	-	-	-
	<u>62,002</u>	<u>62,002</u>	<u>37,488</u>
Net income			

Bondh E Shams
Detailed Statement of Financial Activities

Net income before other gains/(losses)	62,002	62,002	37,488
Other Gains	-	-	-
Net movement in funds	62,002	62,002	37,488
Reconciliation of funds:			
Total funds brought forward	151,944	151,944	114,456
Total funds carried forward	213,946	213,946	151,944

BONDH E SHAMS

England & Wales - Charity number 1180495

Accounts

Bondh E Shams

Charity No. 1180495

Trustees' Report and Unaudited Accounts

31 October 2022

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Bondh E Shams

The trustees present their report with the unaudited financial statements of the charity for the year ended 31 October 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity No. 1180495

Trustees

The following trustees served during the year:

H. Farrukh

S. Ibrahim

S. Masood

Accountants

Meer & Co Chartered Accountants

1 Cochrane House

Admirals way

Canary Wharf

London

E14 9UD

OBJECTIVES AND ACTIVITIES

The purpose of the charity as set out in its governing document is the advancement of health and the relief of poverty.

The main activities undertaken in relation to those purposes are providing safe and clean water to under-resourced communities, as a fundamental and basic need.

Objects and aims

The advancement of health and the relief of poverty by providing safe and clean water to under-resourced communities, as a fundamental and basic need.

The Trustees were always mindful of the Charity Commission's guidance on the advancement of health and the subsequent relief of poverty when planning our activities for the year. Our objectives remained a key focus through-out careful and considerate decision making when addressing the very real need for our work and how the lives of individuals in our target communities have been critically impacted by a lack of clean water.

During the reporting period we were able to deliver clean water community projects in South Sudan, where 59% of the population still lacks safe access to clean water (UNICEF).

In addition, we were able to deliver safe to access to clean water to flood-impacted communities in Pakistan, during the devastating floods in the summer of 2022, which impacted 33 million people and in which 1730 lost their lives (World Bank).

Advancement of Health

A recent and major report by the UN found that 26% of the world's population does not have access to safe drinking water and 46% lack access to basic sanitation (The United Nations World Water Development Report 2023), which means that almost three quarters of the world's population now lacks access to WASH provision at some point in the year, if not year-round. Children still remain the most-impacted by the global water crisis, with a child dying every two-minutes by a water-related illness (UNICEF).

The climate-crisis threatens to plunge the water-starved regions where Bondh E Shams works, into deeper water-scarcity, which unfolded in 2022 in the largest climate-driven disaster in Pakistan's history.

There has been no improvement in the statistics, rather a continuous decline. WASH providers must mobilise to provide sustainable and innovate solutions to bridge the gap in reaching UN Sustainable Development Goal 6 'Clean Water and Sanitation for All' by 2030.

Our work during the reporting period has directly tackled the detrimental impact of water-borne disease by providing safe access to clean water to the target communities where we work, serving as a critical lifeline and ensuring both individual and community health and flourishing. In addition, under the professional guidance and involvement of doctors and health specialists, our team provides health and hygiene awareness sessions when implementing OASIS Box projects, to better educate our target communities on daily actions that will positively contribute towards personal and collective community health.

Our innovative OASIS Box solution ensures that communities will benefit from safe and importantly sustainable access to clean water for 20+ years, providing water and health security, as we strive towards bridging the sustainability gap in wash provision and working towards UN Sustainable Development Goals 3 'Good Health and Wellbeing, and 6 'Clean Water and Sanitation'.

Relief of poverty

Water poverty is defined as a lack of sustainable and safe access to water of a clean and adequate quality to meet one's basic fundamental needs. The world is deeply entrenched in a global water crisis which is predicted to impact over half the world's population within a few short years.

Our work tackles this form of poverty head on in our target communities. Associated poverty arising out of safe and clean access to water is attributable to the devastating economic and social impact felt by water-starved communities. 90% of water collection is done by women and children (mostly young girls). Around the world, a reported daily 200 million hours are spent collecting water. In communities where we work, women and girls have spent up to three hours to collect water, that is often contaminated. This significant physical and time burden comes at the expense of education, economic activities, personal development and caring for family and health, impacting entire communities and compromising social and economic progress. Our work has drastically reduced the hours spent in collecting water by the individuals in our target communities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

ACHIEVEMENTS AND PERFORMANCE

Pakistan

During the reporting period in August 2022, Pakistan experienced its worst climate driven disaster, which impacted an estimated 33 million people. The floods left 1,700 people dead, thousands injured, 2 million homes destroyed, over 900,000 livestock dead and resulted in over \$40billion in economic damages (World Resources Institute). The devastation resulted in mass displacement, food insecurity and a critical increase in water-borne disease as a result of contaminated and standing water.

At the height of the flooding, Bondh E Shams deployed three OASIS Boxes in the Umerkot region of Sindh, to assist flood-stricken communities at a critical time. At the time, our OASIS Box was the only technology to target flood water and effectively filter it into safe and potable drinking water as a rapid and temporary solution, deployed directly by our own ground teams in Pakistan. The transportability of each Box also made it a viable solution for flood-stricken displaced communities and importantly once the flood water subsided, each OASIS Box could be relocated to a nearby and permanent location, to provide safe access to clean water for 20+ years, as a long-term and sustainable community uplift project. Our unique solution was picked up by national media across Pakistan for several weeks.

In the weeks that followed, we were able to deploy 12 more OASIS Box projects to flood-impacted communities in the Sindh, Khyber Pakhtunkhwa and South Punjab provinces in Pakistan, providing over 1 million cups of clean water to in-need children and adults.

South Sudan

During the reporting period, Bondh E Shams delivered three more OASIS Boxes to the Jur River region of South Sudan to build upon our impact efforts. Our first ever OASIS Box was in fact deployed in Juba, South Sudan. Bondh E Shams is committed to deploying more international projects, working strategically to expand our footprint and build greater impact in areas in which both Bondh E Shams and regional partners, have a strong local presence.

Bondh E Shams has continued its work towards R&D whilst striving to improve the efficiency, quality and scalability of our OASIS Box solution. During the reporting period, we worked towards extending the life of the OASIS Box filtration. We introduced a new ultrafiltration system and installed a backwash circuit in each OASIS Box unit, allowing for daily and hassle free cleaning to ensure longevity even in the harshest water conditions. Our team is additionally researching and testing additional methods of filtration, for example nano-filtration, which in the future will allow us to provide safe-access to clean water in communities which are not only forced to drink water with poor bacterial quality, but also those communities which consume water with higher levels of total dissolved solids, rendering the water salty and deeply unpotable. Each OASIS Box was fitted with larger and more robust tyres, and the size and weight of each Box was drastically reduced without compromising on performance and output, to enable easier transportability and deployment of each unit, particularly in difficult to reach areas where space can often be an issue.

FINANCIAL REVIEW

Bondh E Shams holds on reserve the costs of 1 Solar Water Project including operating costs, in addition to no less than 3 months operating costs for the charity in the event that an urgent project should arise ie. urgent need for safe and clean water in a target community or in response to a critical crisis, and to allow the charity to respond accordingly.

Our main source of funding was through donations.

The expenditure has allowed the charity to continue its life-saving work to provide clean water to more individuals in Pakistan and South Sudan. This is in line with our objectives (the advancement of health and relief of poverty).

The expenditure additionally allowed us to enhance our OASIS Box technology, which has resulted in a cost-effective, easily deployable and sustainable solution to address the lack of safe and clean drinking water in extremely under-resourced target communities.

PLANS FOR FUTURE PERIODS

Pakistan remains our primary operating region, where we will continue to assist flood-stricken communities with long-term, safe and sustainable access to clean water.

Bondh E Shams will focus on international impact expansion, including implementing more clean water projects in Bangladesh. Over 41% of Bangladesh's population lack safe access to clean water and are in a critical state of water-scarcity. We will build upon our work in Cox's Bazaar, whilst expanding the solar water project to other in-need communities.

In addition, Bondh E Shams is collaborating closely with our Berlin-based partner to reach more communities in need of safe access to clean water in Yemen. We have finalised six more projects, awaiting completion in 2023.

Statement of trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are responsible for keeping proper accounting records that 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

A handwritten signature in blue ink, appearing to be 'S. Ibrahim', written over a faint rectangular stamp.

S. Ibrahim
Trustee
14 August 2023

I report to the trustees on my examination of the financial statements of Bondh E Shams for the year ended 31 October 2022 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of the financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 financial statements to be reached.

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Haroon Rafique

ICAEW

Meer & Co Chartered Accountants

1 Cochrane House

Admirals way

Canary Wharf

London

E14 9UD

14 August 2023

Bondh E Shams
Statement of Financial Activities
for the year ended 31 October 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	3	54,886	54,886	124,016
Total		54,886	54,886	124,016
Expenditure on:				
Raising funds	4	2,306	2,306	2,300
Charitable activities	5	15,504	15,504	50,992
Other	6	(412)	(412)	12,853
Total		17,398	17,398	66,145
Net gains on investments		-	-	-
Net income	7	37,488	37,488	57,871
Transfers between funds		-	-	-
Net income before other gains/(losses)		37,488	37,488	57,871
Other gains and losses				
Net movement in funds		37,488	37,488	57,871
Reconciliation of funds:				
Total funds brought forward		114,456	114,456	56,585
Total funds carried forward		151,944	151,944	114,456

Bondh E Shams
Balance Sheet
at 31 October 2022

Charity No. 1180495		2022 £	2021 £
Fixed assets			
Tangible assets	9	<u>23,703</u>	<u>24,754</u>
		23,703	24,754
Current assets			
Cash at bank and in hand		<u>130,041</u>	<u>89,702</u>
		130,041	89,702
Net current assets		130,041	89,702
Total assets less current liabilities		153,744	114,456
Provisions for liabilities	10	(1,800)	-
Net assets excluding pension asset or liability		<u>151,944</u>	<u>114,456</u>
Total net assets		<u>151,944</u>	<u>114,456</u>
The funds of the charity			
Restricted funds	11		
Unrestricted funds	11		
General funds		<u>151,944</u>	<u>114,456</u>
		151,944	114,456
Reserves	11		
Total funds		<u>151,944</u>	<u>114,456</u>

Approved by the trustees on 14 August 2023

And signed on their behalf by:

S. Ibrahim

Trustee

14 August 2023

for the year ended 31 October 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

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

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	Total funds 2021 £
Income and endowments from:		
Donations and legacies	124,015	124,015
Total	<u>124,015</u>	<u>124,015</u>
Expenditure on:		
Raising funds	2,300	2,300
Charitable activities	50,991	50,991
Other	12,853	12,853
Total	<u>66,144</u>	<u>66,144</u>
Net income	<u>57,871</u>	<u>57,871</u>
Net income before other gains/(losses)	57,871	57,871
Other gains and losses:		
Net movement in funds	<u>57,871</u>	<u>57,871</u>
Reconciliation of funds:		
Total funds brought forward	56,585	56,585
Total funds carried forward	<u><u>114,456</u></u>	<u><u>114,456</u></u>

3 Income from donations and legacies

	Unrestricted	Total	Total
		2022	2021
	£	£	£
	54,886	54,886	124,016
	<u><u>54,886</u></u>	<u><u>54,886</u></u>	<u><u>124,016</u></u>

9 Tangible fixed assets	Land and Building £	Motor Vehicle £	Total £
Cost or revaluation			
At 1 November 2021	19,500	5,482	24,982
At 31 October 2022	<u>19,500</u>	<u>5,482</u>	<u>24,982</u>
Depreciation and impairment			
At 1 November 2021	-	228	228
Depreciation charge for the year	-	1,051	1,051
At 31 October 2022	<u>-</u>	<u>1,279</u>	<u>1,279</u>
Net book values			
At 31 October 2022	<u>19,500</u>	<u>4,203</u>	<u>23,703</u>
At 31 October 2021	<u>19,500</u>	<u>5,254</u>	<u>24,754</u>

Land & building [£19,500] and Motor Vehicle [£5,482] shown under fixed assets is owned by Hamza Farrukh and held under trust for the sole benefit of the Charity

10 Provisions	Onerous contracts £	Total £
Movement for the year	1,800	1,800
At 31 October 2022	<u>1,800</u>	<u>1,800</u>

11 Movement in funds	At 1 November 2021 £	Incoming resources (including other gains/losses) £	Resources expended £	At 31 October 2022 £
Restricted funds:				
Unrestricted funds:				
General funds	114,456	54,886	(17,398)	151,944
Total funds	<u>114,456</u>	<u>54,886</u>	<u>(17,398)</u>	<u>151,944</u>

12 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	23,703	23,703
Net current assets	130,041	130,041
Creditors due in more than one year and provisions	(1,800)	(1,800)
	<u>151,944</u>	<u>151,944</u>

13 Reconciliation of net debt

	At 1 November 2021	Cash flows	At 31 October 2022
	£	£	£
Cash and cash equivalents	89,702	40,339	130,041
	<u>89,702</u>	<u>40,339</u>	<u>130,041</u>
Net debt	<u>89,702</u>	<u>40,339</u>	<u>130,041</u>

Bondh E Shams
Detailed Statement of Financial Activities
for the year ended 31 October 2022

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	54,886	54,886	124,016
	<u>54,886</u>	<u>54,886</u>	<u>124,016</u>
Total income and endowments	54,886	54,886	124,016
Expenditure on:			
Costs of generating donations and legacies	2,306	2,306	2,300
	<u>2,306</u>	<u>2,306</u>	<u>2,300</u>
Total of expenditure on raising funds	2,306	2,306	2,300
Charitable activities	15,504	15,504	50,992
	<u>15,504</u>	<u>15,504</u>	<u>50,992</u>
Total of expenditure on charitable activities	15,504	15,504	50,992
Salaries/wages	-	-	7,390
	<u>-</u>	<u>-</u>	<u>7,390</u>
General administrative costs, including depreciation and amortisation			
Depreciation of	1,051	1,051	228
Loss on disposal of tangible fixed assets	-	-	3,770
Exchange rate (gain)/loss	(4,840)	(4,840)	604
	<u>(3,789)</u>	<u>(3,789)</u>	<u>4,602</u>
Legal and professional costs			
Accountancy and bookkeeping	3,377	3,377	861
	<u>3,377</u>	<u>3,377</u>	<u>861</u>
Total of expenditure of other costs	(412)	(412)	12,853
Total expenditure	17,398	17,398	66,145
Net gains on investments	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Net income	37,488	37,488	57,871
	<u>37,488</u>	<u>37,488</u>	<u>57,871</u>
Net income before other gains/(losses)	37,488	37,488	57,871
Other Gains	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

Bondh E Shams
Detailed Statement of Financial Activities

Net movement in funds	<u>37,488</u>	<u>37,488</u>	<u>57,871</u>
Reconciliation of funds:			
Total funds brought forward	<u>114,456</u>	<u>114,456</u>	<u>56,585</u>
Total funds carried forward	<u>151,944</u>	<u>151,944</u>	<u>114,456</u>

BONDH E SHAMS

England & Wales - Charity number 1180495

Accounts

Registered charitable incorporated organisation: CE015491

Charity registration number: 1180495

Bondh E Shams

Annual Report and Financial Statements

for the Year Ended 31 October 2021

Bondh E Shams

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Bondh E Shams

Reference and Administrative Details

Chair	H Farrukh
Trustees	S Ibrahim H Farrukh S Masood
Registered Office	46 Hainault Road London E11 1EE The charitable incorporated organisation is incorporated in England and Wales.
Registered charitable incorporated organisation	CE015491
Charity Registration Number	1180495
Independent Examiner	Waite Financial Ltd 167-169 Great Portland Street 5th Floor London England W1W 5PF

Bondh E Shams

Trustees' Report

The trustees present the annual report together with the financial statements of the charitable incorporated organisation for the year ended 31 October 2021.

Objectives and activities

Objects and aims

The advancement of health and the relief of poverty by providing safe and clean water to under-resourced communities, as a fundamental and basic need.

The Trustees were always mindful of the Charity Commission's guidance on the advancement of health and the subsequent relief of poverty when planning our activities for the year. Our objectives remained a key focus through-out careful and considerate decision making when addressing the very real need for our work and how the lives of individuals in our target communities have been critically impacted by a lack of clean water.

During the reporting period we were able to deliver clean water community projects in Yemen, which is still undergoing the world's largest humanitarian crisis, in addition we delivered clean water projects in the Sindh province of Pakistan, which still suffers from extreme water-poverty.

Objectives, strategies and activities

Advancement of Health

Unfortunately, the statistics have not improved. In 2022 over four billion people experience severe water scarcity for at least one month every year and of these, 2 billion suffer from water scarcity year-round (UNICEF 2021).

More than 3.4 million people die from avoidable waterborne disease (World Vision 2021). Children are the most severely impacted by the global water crisis. One in five suffers from water-scarcity, associated stunting and an estimated 801,000 children under the age of five dies from inadequate access to clean water and sanitation (World Vision 2021). Our work directly tackles the detrimental impact of water-borne disease by providing access to clean and safe water to the target communities where we work, serving as a critical lifeline and ensuring both individual and community health and flourishing.

Pakistan

Over 80% of Pakistan's population suffers from severe-water scarcity. Climate change, poor governance and absence of adequate infrastructure are just some of the factors that are plunging Pakistan into the innermost depths of water scarcity. Should the situation continue to escalate, the country will face mass droughts by 2025. Sadly this is the existing reality for many communities in the provinces of Sindh and Balochistan where we work.

Conventional handpumps relied on in water-scarce communities across Pakistan, offer very little impact, they are not a safe or sustainable solution to address this crisis, often breaking down within 6-24 months of installation, nor do they filter disease causing bacterial and metals. This deepens a cycle of chronic illness and fatalities in rural communities. With an estimated 53,000 Pakistani children continuing to die annually from preventable, water-borne diseases (wateraid.org) there is a clear and critical need to move forward towards a more innovative and sustainable water-based solution to this humanitarian crisis. As a safe alternative, our OASIS Box technology provides the sustainability, longevity and life-saving water filtration these community projects require.

Yemen

Yemen still continues to face the world's most detrimental humanitarian crisis. The Humanitarian Needs Overview 2022, estimated that 23.4 million people in Yemen now require humanitarian assistance and over 17 million people require access to clean water and sanitation.

Bondh E Shams

Trustees' Report (continued)

To exacerbate matters, during the reporting period between 2020-2021, the seven-year long war intensified resulting in increased internal displacement (now 4 million people) and record levels of vulnerability and poverty.

We were finally able to deliver our first two OASIS Boxes in water-scarce communities in Ibb City and Taiz. We hope these are the first of many in the region.

Public benefit

Water poverty is defined as a total lack of access to water of a clean and adequate quality to meet one's basic fundamental needs, and is now a global crisis. Our work tackles this form of poverty head on in our target communities. Associated poverty arising out of safe and clean access to water is attributable to the devastating economic and social impact felt by water-starved communities. 90% of water collection is done by women and children (mostly young girls). Around the world, a reported daily 200 million hours are spent collecting water. In communities where we work, women and girls have spent up to three hours to collect water, that is often contaminated. This significant physical and time burden comes at the expense of education, economic activities, personal development and caring for family and health, impacting entire communities and compromising social and economic progress. Our work has drastically reduced the hours spent in collecting water by the individuals in our target communities.

Bondh E Shams is extremely thankful to each member of the organisation and especially to our volunteers for their time and ongoing contributions in making our work continuously possible.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

During the reporting period, we were finally able to deliver the two clean water projects in Ibb City and Taiz, Yemen, which were previously disrupted due to COVID-19. Combined, the OASIS Boxes have benefited an estimated 5000 people, and have the capacity to provide each community with 10,000 litres of filtered water daily for 25 years.

In Pakistan, we delivered a total of four OASIS Boxes to off-grid and extremely under-resourced communities District Omerkhot and Sanghar in the province of Sindh. Here, communities had been drinking heavily bacterially contaminated water extracted from ponds, which upon inspection contained fish and faecal matter. Water-borne disease was rife in these communities. Combined, these projects provided safe access to clean water to an estimated 1000 people, with the capacity to provide clean water to 20,000 people daily. We now have a total of five solar-water projects in Sindh which has strengthened our presence in the community and our local ties to implement more clean water projects in the future. Additionally, we also delivered two OASIS Boxes to communities in Kasur, in the Punjab province of Pakistan.

Research and Development remains important to us and we have continued to streamline our OASIS Box technology to provide a leading solution in the WASH space that remains sustainable and cost-efficient. The latest model of the OASIS Box is now standardised, smaller in size, without compromising on performance. This is beneficial in target communities where space can be an issue eg. refugee camps or in off-grid locations that are difficult to access and importantly allows us to scale the Box and the operation in an efficient manner.

Bondh E Shams

Trustees' Report (continued)

Please find a description of our OASIS Box technology below:

Using a submersible pump, water is filtered through a three-tier filtration system (ultra micron filtration/ion exchange and carbon). The hollow fiber membrane filters are comprised of U-shaped micro tubes that allow water to enter into their core through tiny micro-pores, trapping the bacteria and biological pathogens including typhoid, cholera, and E. coli. In addition, ION-exchange, replaceable media bead based targets specific metals such as arsenic, fluoride etc based on the specific water quality. Each unit contains a backwash circuit for hassle-free filter cleaning.

The extracted water is then stored in a large 600 litre storage tank for clean water consumption. Each OASIS Box can pump up to 10,000 litres of filtered clean water daily. With this standardized model, an external water tank can be used to supplement the internal water storage.

Our internet-enabled live monitoring flow-meter maps GPS coordinates, water output (litres per hour), and water quality (total dissolved solids) for each project directly on our web portal. The monitoring technology also enables data analytics, tracking extracted water (in litres) and average cups of water provided per day. This system also generates automatic field alerts for maintenance by on-field staff. An AC power circuit with an inverter and battery has been installed to power the flow meter. Such global data mapping offers a key advantage as we continue to build out a data-driven strategy to fight the global water crisis.

Structure, governance and management

Policy on reserves

Bondh E Shams holds on reserve the costs of 1 Solar Water Project including operating costs, in addition to no less than 3 months operating costs for the charity in the event that an urgent project should arise ie. urgent need for safe and clean water in a target community or in response to a critical crisis, and to allow the charity to respond accordingly.

Funds in deficit

No funds were materially in deficit.

Further financial review

Our main source of funding was through donations.

The expenditure has allowed the charity to continue its life-saving work to provide clean water to more individuals in Pakistan and Yemen. This is in line with our objectives (the advancement of health and relief of poverty).

The expenditure additionally allowed us to enhance our OASIS Box technology, which has resulted in a cost-effective, easily deployable and sustainable solution to address the lack of safe and clean drinking water in extremely under-resourced target communities.

The annual report was approved by the trustees of the charity on 13 August 2022 and signed on its behalf by:



S Ibrahim
Trustee

Bondh E Shams

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year. Under such law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the trustees of the charity on 13 August 2022 and signed on its behalf by:



S Ibrahim
Trustee

Bondh E Shams

Independent Examiner's Report to the trustees of Bondh E Shams

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 October 2021 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

As the charity's trustees of Bondh E Shams you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of Bondh E Shams are not required to be audited under Part 8 of the 2011 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 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 Bondh E Shams as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Luke Waite BA(Hons) ACA
Waite Financial Ltd
167-169 Great Portland Street
5th Floor
London
England
W1W 5PF

11 August 2022

Bondh E Shams

Statement of Financial Activities for the Year Ended 31 October 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	113,016	11,000	124,016
Total income		113,016	11,000	124,016
Expenditure on:				
Raising funds	4	(2,300)	-	(2,300)
Charitable activities	5	(59,471)	-	(59,471)
Other ¹		(4,374)	-	(4,374)
Total expenditure		(66,145)	-	(66,145)
Net income		46,871	11,000	57,871
Reconciliation of funds				
Total funds carried forward	9	73,479	40,977	114,456

¹ Included within other expenditure is £3,770 relating to furniture and equipment assets purchased in the prior year which were written off during the current financial period due to being deemed unrecoverable by the Trustees.

	Note	Unrestricted funds £	Restricted funds £	Total 2020 (restated) £
Income and Endowments from:				
Donations and legacies	3	31,255	4,749	36,004
Interest income		38	-	38
Total income		31,293	4,749	36,042
Expenditure on:				
Raising funds	4	(6,495)	(213)	(6,708)
Charitable activities	5	(7,515)	(47,582)	(55,097)
Other		(95)	-	(95)
Total expenditure		(14,105)	(47,795)	(61,900)
Net income		17,188	(43,046)	(25,858)
Reconciliation of funds				
Total funds carried forward	9	26,608	29,977	56,585

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

Bondh E Shams

(Registration number: 1180495)
Balance Sheet as at 31 October 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 (restated) £
Fixed assets					
Tangible assets	8	5,254	19,500	24,754	3,770
Current assets					
Cash at bank and in hand		68,225	21,477	89,702	52,815
Net Assets		73,479	40,977	114,456	56,585
Funds of the charity:					
Restricted funds				40,977	29,977
Unrestricted funds				73,479	26,608
Total funds	9			114,456	56,585

The financial statements on pages 7 to 13 were approved by the trustees, and authorised for issue on 13 August 2022 and signed on their behalf by:



S Ibrahim
Trustee

Bondh E Shams

Notes to the Financial Statements for the Year Ended 31 October 2021

1 Charity status

The charitable incorporated organisation is registered in England and Wales.

The address of its registered office is:

46 Hainault Road
London
E11 1EE

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Charities Act 2011.

Basis of preparation

Bondh E Shams 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

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

Income and endowments

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

Bondh E Shams

Notes to the Financial Statements for the Year Ended 31 October 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life:

Land – not depreciated

Motor vehicles – 25% straight line

Furniture & equipment – 25% straight line

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Bondh E Shams

Notes to the Financial Statements for the Year Ended 31 October 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 (restated) £
Donations and gifts	113,016	11,000	124,016	36,004
	113,016	11,000	124,016	36,004

4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 (restated) £
Advertising, marketing and publicity	543	-	543	5,928
Fundraising agents	238	-	238	355
Subscriptions	1,519	-	1,519	231
Other	-	-	-	213
	2,300	-	2,300	6,708

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 (restated) £
Covid-19 response	-	-	-	6,500
Water testing	-	-	-	-
Bank charges and payment fees	563	-	563	114
Travel & subsistence	-	-	-	-
General administrative expenses	-	-	-	120
Insurance	-	-	-	-
Staff costs (see Note 6)	7,390	-	7,390	-
Shipping and delivery	4,661	-	4,661	-
Legal & professional fees	-	-	-	653
Accounting & compliance	860	-	860	895
Research and development	-	-	-	12,070
Solar Box installation	45,769	-	45,769	34,745
Depreciation and amortisation	228	-	228	-
	59,471	-	59,471	55,097

Bondh E Shams

Notes to the Financial Statements for the Year Ended 31 October 2021

6 Trustee's remuneration and expenses

	Total 2021 £	Total 2020 (restated) £
Staff costs during the year were:		
Wages and salaries	7,390	-
	7,390	-
	7,390	-

No employee received emoluments of more than £60,000 during the year.

7 Taxation

The charitable incorporated organisation is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Land £	Motor vehicles £	Furniture and equipment £	Total £
Cost				
At 1 November 2021	-	-	3,770	3,770
Additions	19,500	5,482	-	24,982
Disposals/write-offs	-	-	(3,770)	(3,770)
At 31 October 2021	19,500	5,482	-	24,982
Depreciation				
At 1 November 2021	-	-	-	-
Charge for the year	-	228	-	228
Depreciation on disposals	-	-	-	-
At 31 October 2021	-	228	-	228
Net book value				
At 31 October 2021	19,500	5,254	-	24,754
At 31 October 2020	-	-	3,770	3,770

£3,770 of furniture and equipment assets purchased in the prior year were written off during the current financial period due to being deemed unrecoverable by the Trustees.

Bondh E Shams

Notes to the Financial Statements for the Year Ended 31 October 2021

9 Funds

	Balance at 1 November 2020 (restated) £	Incoming resources £	Resources expended £	Balance at 31 October 2021 £
Unrestricted funds	26,608	113,016	(66,145)	73,479
Restricted funds	29,977	11,000	-	40,977
Total funds	56,585	124,016	(66,145)	114,456

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	5,254	19,500	24,754
Current assets	68,225	21,477	89,702
Total net assets	73,479	40,977	114,456

11 Analysis of net funds

	At 1 November 2020 (restated) £	Cash flow £	At 31 October 2021 £
Cash at bank and in hand	52,815	36,887	89,702
Net surplus / (debt)	52,815	36,887	89,702

Trustees' Annual Report for the period						
		Period start date			Period end date	
From	01	11	2020	To	31	10 2021

Section A Reference and administration details

Charity name Bondh E Shams

Other names charity is known by

Registered charity number (if any) 1180495

Charity's principal address 46 Hainault Road, London

Postcode E11 1EE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sana Ibrahim			
2	Hamza Farrukh			
3	Saima Masood			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
N/A	N/A

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A	N/A	N/A

Name of chief executive or names of senior staff members (Optional information)

Hamza Farrukh (Chair)

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	By appointment. 'Any person who is willing to act as a Trustee, and who would not be disqualified from acting under the provisions of clause 11, may be appointed to be a Trustee by a decision of the Trustees.'

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity's organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees' consideration of major risks and the system and procedures to manage them. 	<p>Safe-guarding policy Anti-money laundering policy Confidentiality policy Memorandum of understanding with local partners</p>
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the Charity are:
- the advancement of health; and
- the relief of poverty by such means as the trustees shall from time to time decide, including providing solar-powered pumps to improve access to clean water.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

[Objects and aims
The advancement of health and the relief of poverty by providing safe and clean water to under-resourced communities, as a fundamental and basic need.
Objectives, strategies and activities
The Trustees were always mindful of the Charity Commission’s guidance on the advancement of health and the subsequent relief of poverty when planning our activities for the year. Our objectives remained a key focus through-out careful and considerate decision making when addressing the very real need for our work and how the lives of individuals in our target communities have been critically impacted by a lack of clean water.
During the reporting period we were able to deliver clean water community projects in Yemen, which is still undergoing the world’s largest humanitarian crisis, in addition we delivered clean water projects in the Sindh province of Pakistan, which still suffers from extreme water-poverty.
Advancement of Health
Unfortunately the statistics have not improved. In 2022 over four billion people experience severe water scarcity for at least one month every year and of these, 2 billion suffer from water scarcity year round (UNICEF 2021).
More than 3.4 million people die from avoidable waterborne disease (World Vision 2021). Children are the most severely impacted by the global water crisis. One in five suffers from water-scarcity, associated stunting and an estimated 801,000 children under the age of five dies from inadequate access to clean water and sanitation (World Vision 2021). Our work directly tackles the detrimental impact of water-borne disease by providing access to clean and safe water to the target communities where we work, serving as a critical lifeline and ensuring both individual and community health and flourishing.
Pakistan
Over 80% of Pakistan’s population suffers from severe-water scarcity. Climate change, poor governance and absence of adequate infrastructure are just some of the factors that are plunging Pakistan into

the innermost depths of water scarcity. Should the situation continue to escalate, the country will face mass droughts by 2025. Sadly this is the existing reality for many communities in the provinces of Sindh and Balochistan where we work.

Conventional handpumps relied on in water-scarce communities across Pakistan, offer very little impact, they are not a safe or sustainable solution to address this crisis, often breaking down within 6-24 months of installation, nor do they filter disease causing bacterial and metals. This deepens a cycle of chronic illness and fatalities in rural communities. With an estimated 53,000 Pakistani children continuing to die annually from preventable, water-borne diseases (wateraid.org) there is a clear and critical need to move forward towards a more innovative and sustainable water-based solution to this humanitarian crisis. As a safe alternative, our OASIS Box technology provides the sustainability, longevity and life-saving water filtration these community projects require.

Yemen

Yemen still continues to face the world's most detrimental humanitarian crisis. The Humanitarian Needs Overview 2022, estimated that 23.4 million people in Yemen now require humanitarian assistance and over 17 million people require access to clean water and sanitation. To exacerbate matters, during the reporting period between 2020-2021, the seven-year long war intensified resulting in increased internal displacement (now 4 million people) and record levels of vulnerability and poverty.

We were finally able to deliver our first two OASIS Boxes in water-scarce communities in Ibb City and Taiz. We hope these are the first of many in the region.

Relief of poverty

Water poverty is defined as a total lack of access to water of a clean and adequate quality to meet one's basic fundamental needs, and is now a global crisis. Our work tackles this form of poverty head on in our target communities. Associated poverty arising out of safe and clean access to water is attributable to the devastating economic and social impact felt by water-starved communities. 90% of water collection is done by women and children (mostly young girls). Around the world, a reported daily 200 million hours are spent collecting water. In communities where we work, women and girls have spent up to three hours to collect water, that is often contaminated. This significant physical and time burden comes at the expense of education, economic activities, personal development and caring for family and health, impacting entire communities and compromising social and economic progress. Our work has drastically reduced the hours spent in collecting water by the individuals in our target communities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Additional details of objectives and activities (Optional information)

Bondh E Shams is extremely thankful to each member of the organisation and especially to our volunteers for their time and ongoing contributions in making our work continuously possible.

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

During the reporting period, we were finally able to deliver the two clean water projects in Ibb City and Taiz, Yemen, which were previously disrupted due to COVID-19. Combined, the OASIS Boxes have benefited an estimated 5000 people, and have the capacity to provide each community with 10,000 litres of filtered water daily for 25 years.

In Pakistan, we delivered a total of four OASIS Boxes to off-grid and extremely under-resourced communities District Omerkhot and Sanghar in the province of Sindh. Here, communities had been drinking heavily bacterially contaminated water extracted from ponds, which upon inspection contained fish and faecal matter. Water-borne disease was rife in these communities. Combined, these projects provided safe access to clean water to an estimated 1000 people, with the capacity to provide clean water to 20,000 people daily. We now have a total of five solar-water projects in Sindh which has strengthened our presence in the community and our local ties to implement more clean water projects in the future. Additionally, we also delivered two OASIS Boxes to communities in Kasur, in the Punjab province of Pakistan.

Research and Development remains important to us and we have continued to streamline our OASIS Box technology to provide a leading solution in the WASH space that remains sustainable and cost-efficient. The latest model of the OASIS Box is now standardised, smaller in size, without compromising on performance. This is beneficial in target communities where space can be an issue eg. refugee camps or in off-grid locations that are difficult to access and importantly allows us to scale the Box and the operation in an efficient manner.

Please find a description of our OASIS Box technology below:

Using a submersible pump, water is filtered through a three-tier filtration system (ultra micron filtration/ion exchange and carbon). The hollow fiber membrane filters are comprised of U-shaped micro tubes that allow water to enter into their core through tiny micro-pores, trapping the bacteria and biological pathogens including typhoid, cholera, and E. coli. In addition, ION-exchange, replaceable media bead based targets specific metals such as arsenic, fluoride etc based on the specific water quality. Each unit contains a backwash circuit for hassle-free filter cleaning.

The extracted water is then stored in a large 600 litre storage tank for clean water consumption. Each OASIS Box can pump up to 10,000 litres of filtered clean water daily. With this standardized model, an external water tank can be used to supplement the internal water storage.

Our internet-enabled live monitoring flow-meter maps GPS coordinates, water output (litres per hour), and water quality (total dissolved solids) for each project directly on our web portal. The monitoring technology also enables data analytics, tracking extracted water (in litres) and average cups of water provided per day. This system also generates automatic field alerts for maintenance by on-field staff. An AC power circuit with an inverter and battery has been installed to power the flow meter. Such global data mapping offers a key advantage as we continue to build out a data-driven strategy to fight the global water crisis.

Brief statement of the charity's policy on reserves

Bondh E Shams holds on reserve the costs of 1 Solar Water Project including operating costs, in addition to no less than 3 months operating costs for the charity in the event that an urgent project should arise ie. urgent need for safe and clean water in a target community or in response to a critical crisis, and to allow the charity to respond accordingly.

Details of any funds materially in deficit

No funds were materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our main source of funding was through donations.

The expenditure has allowed the charity to continue its life-saving work to provide clean water to more individuals in Pakistan and Yemen. This is in line with our objectives (the advancement of health and relief of poverty).

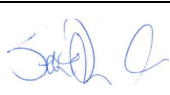
The expenditure additionally allowed us to enhance our OASIS Box technology, which has resulted in a cost-effective, easily deployable and sustainable solution to address the lack of safe and clean drinking water in extremely under-resourced target communities.

Section F Other optional information

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Sana Ibrahim	
Position (eg Secretary, Chair, etc)	Secretary	

Date 13 August 2022

BONDH E SHAMS

England & Wales - Charity number 1180495

Accounts

Registered charitable incorporated organisation: CE015491

Charity registration number: 1180495

Bondh E Shams

Annual Report and Financial Statements

for the Year Ended 31 October 2020

Bondh E Shams

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Bondh E Shams

Reference and Administrative Details

Chair	H Farrukh
Trustees	S Ibrahim H Farrukh S Masood
Registered Office	46 Hainault Road London E11 1EE The charitable incorporated organisation is incorporated in England and Wales.
Registered charitable incorporated organisation	CE015491
Charity Registration Number	1180495
Independent Examiner	Waite Financial Ltd 167-169 Great Portland Street 5th Floor London England W1W 5PF

Bondh E Shams

Trustees' Report

The trustees present the annual report together with the financial statements of the charitable incorporated organisation for the year ended 31 October 2020.

Objectives and activities

Objects and aims

The advancement of health and the relief of poverty by providing safe and clean water to under-resourced communities, as a fundamental and basic need.

The Trustees were always mindful of the Charity Commission's guidance on the advancement of health and the subsequent relief of poverty when planning our activities for the year. Our objectives remained a key focus through-out careful and considerate decision making when addressing the very real need for our work and how the lives of individuals in our target communities have been critically impacted by a lack of clean water. To date, at maximum capacity, our projects have provided a total of 37 million cups of clean water in Pakistan.

Objectives, strategies and activities

Advancement of Health

Over 2 billion people around the world still lack access to clean water. Devastatingly, over 3.4 million people die from water-borne disease every year, most of whom are children (WHO/UNICEF 2021). More than 700 children under the age of 5, tragically die every day from preventable diseases caused by contaminated water and lack of sanitation and hygiene (UNICEF 2021).

We are tackling the detrimental impact of water-borne disease by providing access to clean and safe water to the target communities where we work, serving as a critical lifeline and ensuring both individual and community health and flourishing.

In Pakistan, lack of safe, clean water remains critical particularly in the water-starved provinces of Sindh and Balochistan. Those extracting groundwater from shallow tube wells have no mechanism to filter their water which has a devastating short and long-term impact on individual and community health. We continue to target under-resourced communities, providing millions of cups of clean water across the country.

Yemen

In parts of Yemen, water is weaponised and has been used by both sides of the conflict, to cut off critical water supply to civilians. As a result of 7 years of war, Yemen continues to face the world's worst humanitarian crisis, and the dire situation was further exacerbated by severe flooding in 2019, causing an outbreak of cholera. Access to safe and clean water is critical and our decision to work in the region was a simple and important one. We began production for 2 OASIS Boxes due for deployment in the region - one just outside Taiz city, Yemen's second most populated urban centre. The place is in urgent need for water resources, as water supply from the outside is cut-off as part of a siege on the city. The second OASIS Box will be deployed in an extremely under-resourced community in the city of Ibb.

Public benefit

Water poverty is defined as a total lack of access to water of a clean and adequate quality to meet one's basic fundamental needs, and is now a global crisis.

Our work tackles this form of poverty head on in our target communities.

Bondh E Shams

Trustees' Report (continued)

Associated poverty arising out of safe and clean access to water is attributable to the devastating economic and social impact felt by water-starved communities. 90% of water collection is done by women and children (mostly young girls).

Around the world, a reported daily 200 million hours are spent collecting water, leaving little time for children to attend school and for women to work or attend to their personal development. This impacts entire communities. Our work has drastically reduced the hours spent in collecting water by the individuals in our target communities.

Bondh E Shams is a volunteer run charity and extremely thankful to each member of the global team for their time and ongoing contributions in making our work continuously possible.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Due to the outbreak of Covid-19, our international operations were severely disrupted as a result of global lockdowns and border closures. Our projects in Yemen and the Rohingya Refugee camps initially scheduled for 2020 were deferred. That said, during the reporting period, we continued to develop key partnerships in both regions, identify location for OASIS Box deployment, undertake water sampling and ground feasibility surveys with a view to deploy projects as soon as possible.

Closer to home in Pakistan, we implemented our first school Solar Water Project in Sadiqabad, Sindh. The project provides safe and clean water to approx. 175 students and the surrounding community of 2000. Previously, the nearest access to clean water was 4-5km away.

We continued Research and Development of our signature water filtration unit, the OASIS Box (Off-grid Aqua Solar Integration System). The latest version of the Box contains a rain-harvesting water collection feature in line promoting further sustainability. The feature captures rainwater directly leading the water-flow into our 3-tier filtration device for safe drinking. Each OASIS Box now includes data analytics technology providing volume and performance daily data (i.e. the exact number of cups served each day) which can be monitored directly through our website.

In March 2020, our Founder Hamza Farrukh was awarded the 129th Commonwealth Points of Light award in honour of exceptional voluntary work of providing clean water to communities in Pakistan through Bondh E Shams. During March, we also held our second fundraiser in London.

Structure, governance and management

Policy on reserves

Bondh E Shams holds on reserve the costs of 1 Solar Water Project (OASIS Boxes) including operating costs, in addition to no less than 3 months operating costs for the charity in the event that an urgent project should arise i.e. urgent need for safe and clean water in a target community or in response to a critical crisis, and to allow the charity to respond accordingly.

Funds in deficit

No funds were materially in deficit.

Bondh E Shams

Trustees' Report (continued)

Further financial review

Our main source of funding was through donations through-out the reporting period and a fundraiser in March 2020.

The expenditure has allowed the charity to continue its life-saving work to provide clean water to more individuals in Pakistan and expand our work to Yemen. This is in line with our objectives (the advancement of health and relief of poverty).

The expenditure additionally allowed us to continue R&D on the OASIS Box, which has resulted in an even more cost-effective solution.

The annual report was approved by the trustees of the charity on 23 August 2021 and signed on its behalf by:



S Ibrahim
Trustee

Bondh E Shams

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year. Under such law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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 the trustees of the charity on 23 August 2021 and signed on its behalf by:



S Ibrahim
Trustee

Bondh E Shams

Independent Examiner's Report to the trustees of Bondh E Shams

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 October 2020 which are set out on pages 7 to 13.

Respective responsibilities of trustees and examiner

As the charity's trustees of Bondh E Shams you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

Having satisfied myself that the accounts of Bondh E Shams are not required to be audited under Part 8 of the 2011 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 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 Bondh E Shams as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Luke Waite BA(Hons) ACA
Waite Financial Ltd
167-169 Great Portland Street
5th Floor
London
England
W1W 5PF

19 August 2021

Bondh E Shams

Statement of Financial Activities for the Year Ended 31 October 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	23,349	4,749	28,098
Total income		23,349	4,749	28,098
Expenditure on:				
Raising funds	4	(6,495)	(213)	(6,708)
Charitable activities	5	(6,620)	(47,582)	(54,202)
Other		(895)	-	(895)
Total expenditure		(14,010)	(47,795)	(61,805)
Net income		9,339	(43,046)	(33,707)
Reconciliation of funds				
Total funds carried forward	9	18,759	29,977	48,736

	Note	Unrestricted funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
Donations and legacies	3	10,534	133,852	144,386
Total income		10,534	133,852	144,386
Expenditure on:				
Raising funds	4	(744)	(730)	(1,474)
Charitable activities	5	(100)	(60,099)	(60,199)
Other		(270)	-	(270)
Total expenditure		(1,114)	(60,829)	(61,943)
Net income		9,420	73,023	82,443
Reconciliation of funds				
Total funds carried forward	9	9,420	73,023	82,443

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

Bondh E Shams

(Registration number: 1180495) Balance Sheet as at 31 October 2020

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Fixed assets					
Tangible assets	8	3,770	-	3,770	-
Current assets					
Cash at bank and in hand		14,989	29,977	44,966	82,443
Net Assets		18,759	29,977	48,736	82,443
Funds of the charity:					
Restricted funds				29,977	73,023
Unrestricted funds				18,759	9,420
Total funds	9			48,736	82,443

The financial statements on pages 7 to 13 were approved by the trustees, and authorised for issue on 23 August 2021 and signed on their behalf by:



S Ibrahim
Trustee

Bondh E Shams

Notes to the Financial Statements for the Year Ended 31 October 2020

1 Charity status

The charitable incorporated organisation is registered in England and Wales.

The address of its registered office is:
46 Hainault Road
London
E11 1EE

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Charities Act 2011.

Basis of preparation

Bondh E Shams 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 notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

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

Income and endowments

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

Bondh E Shams

Notes to the Financial Statements for the Year Ended 31 October 2020

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Bondh E Shams

Notes to the Financial Statements for the Year Ended 31 October 2020

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Donations and gifts	23,349	4,749	28,098	144,386
	23,349	4,749	28,098	144,386

4 Expenditure on raising funds

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Advertising, marketing and publicity	5,928	-	5,928	1,387
Fundraising agents	355	-	355	8
Subscriptions	231	-	231	-
Bank charges and payment fees	-	213	213	79
	6,495	213	6,708	1,474

5 Expenditure on charitable activities

	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Covid-19 response	6,500	-	6,500	-
Water testing	-	-	-	868
Bank charges and payment fees	-	114	114	289
Travel & subsistence	-	-	-	7,338
General administrative expenses	120	-	120	-
Insurance	-	-	-	547
Legal & professional fees	-	653	653	4,986
Research and development	-	12,070	12,070	11,000
Solar Box installation	-	34,745	34,745	35,171
	6,620	47,582	54,202	60,199

Bondh E Shams

Notes to the Financial Statements for the Year Ended 31 October 2020

6 Trustee's remuneration and expenses

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

7 Taxation

The charitable incorporated organisation is a registered charity and is therefore exempt from taxation.

8 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	3,770	3,770
At 31 October 2020	3,770	3,770
Depreciation		
Charge for the year	-	-
At 31 October 2020	-	-
Net book value		
At 31 October 2020	3,770	3,770

No depreciation was charged on tangible assets due to the assets not being available for use in the entity during the financial period.

9 Funds

	Balance at 1 November 2019 £	Incoming resources £	Resources expended £	Balance at 31 October 2020 £
Unrestricted funds	9,420	23,349	(14,010)	18,759
Restricted funds	73,023	4,749	(47,795)	29,977
Total funds	82,443	28,098	(61,805)	48,736

Bondh E Shams

Notes to the Financial Statements for the Year Ended 31 October 2020

10 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fixed assets	3,770	-	3,770
Current assets	14,989	29,977	44,966
Total net assets	18,759	29,977	48,736

11 Analysis of net funds

	At 1 November 2019 £	Cash flow £	At 31 October 2020 £
Cash at bank and in hand	82,443	(37,477)	44,966
Net debt	82,443	(37,477)	44,966

Trustees' Annual Report for the period

	Period start date				Period end date		
From	01	11	2019	To	31	10	2020

Section A Reference and administration details

Charity name	Bondh E Shams
Other names charity is known by	
Registered charity number (if any)	1180495
Charity's principal address	46 Hainault Road, London
Postcode	E11 1EE

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Sana Ibrahim			
2	Hamza Farrukh			
3	Saima Masood			
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year
N/A	N/A

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
N/A	N/A	N/A

Name of chief executive or names of senior staff members (Optional information)

Hamza Farrukh (Chair)

Section B Structure, governance and management

Description of the charity’s trusts

Type of governing document (eg. trust deed, constitution)	Constitution
How the charity is constituted (eg. trust, association, company)	Charitable Incorporated Organisation (CIO)
Trustee selection methods (eg. appointed by, elected by)	By appointment. ‘Any person who is willing to act as a Trustee, and who would not be disqualified from acting under the provisions of clause 11, may be appointed to be a Trustee by a decision of the Trustees.’

Additional governance issues (Optional information)

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> • policies and procedures adopted for the induction and training of trustees; • the charity’s organisational structure and any wider network with which the charity works; • relationship with any related parties; • trustees’ consideration of major risks and the system and procedures to manage them. 	<p>Safe-guarding policy Anti-money laundering policy Confidentiality policy Memorandum of understanding with local partners</p>
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Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the Charity are:

- the advancement of health; and
- the relief of poverty by such means as the trustees shall from time to time decide, including providing solar-powered pumps to improve access to clean water.

Objects and aims

The advancement of health and the relief of poverty by providing safe and clean water to under-resourced communities, as a fundamental and basic need.

Objectives, strategies and activities

The Trustees were always mindful of the Charity Commission's guidance on the advancement of health and the subsequent relief of poverty when planning our activities for the year. Our objectives remained a key focus through-out careful and considerate decision making when addressing the very real need for our work and how the lives of individuals in our target communities have been critically impacted by a lack of clean water. To date, at maximum capacity, our projects have provided a total of 37 millions cups of clean water in Pakistan.

Advancement of Health

Over 2 billion people around the world still lack access to clean water. Devastatingly, over 3.4 million people die from water-borne disease every year, most of whom are children (WHO/UNICEF 2021). More than 700 children under the age of 5, tragically die everyday from preventable diseases caused by contaminated water and lack of sanitation and hygiene (UNICEF 2021).

We are tackling the detrimental impact of water-borne disease by providing access to clean and safe water to the target communities where we work, serving as a critical lifeline and ensuring both individual and community health and flourishing.

In Pakistan, lack of safe, clean water remains critical particularly in the water-starved provinces of Sindh and Balochistan. Those extracting groundwater from shallow tube wells have no mechanism to filter their water which has a devastating short and long-term impact on individual and community health. We continue to target under-resourced communities, providing millions of cups of clean water across the country.

Yemen

In parts of Yemen, water is weaponised and has been used by both sides of the conflict, to cut off critical water supply to civilians. As a result of 7 years of war, Yemen continues to face the world's worst humanitarian crisis, and the dire situation was further exacerbated by severe flooding in 2019, causing an outbreak of cholera. Access to safe and clean water is critical and our decision to work in the region was a simple and important one. We began production for 2 OASIS Boxes due for deployment in the region - one just outside Taiz city, Yemen's second most populated urban centre. The place is in urgent need for water resources, as water supply from the outside is cut-off as part of a siege

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

on the city. The second OASIS Box will be deployed in an extremely under-resourced community in the city of Ibb.

Relief of poverty

Water poverty is defined as a total lack of access to water of a clean and adequate quality to meet one's basic fundamental needs, and is now a global crisis.

Our work tackles this form of poverty head on in our target communities.

Associated poverty arising out of safe and clean access to water is attributable to the devastating economic and social impact felt by water-starved communities. 90% of water collection is done by women and children (mostly young girls). Around the world, a reported daily 200 million hours are spent collecting water, leaving little time for children to attend school and for women to work or attend to their personal development. This impacts entire communities. Our work has drastically reduced the hours spent in collecting water by the individuals in our target communities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Additional details of objectives and activities (Optional information)

You **may choose** to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

Bondh E Shams is a volunteer run charity and extremely thankful to each member of the global team for their time and ongoing contributions in making our work continuously possible.

Section D Achievements and performance

Summary of the main achievements of the charity during the year

Due to the outbreak of Covid-19, our international operations were severely disrupted as a result of global lockdowns and border closures. Our projects in Yemen and the Rohingya Refugee camps initially scheduled for 2020 were deferred. That said, during the reporting period, we continued to develop key partnerships in both regions, identify location for OASIS Box deployment, undertake water sampling and ground feasibility surveys with a view to deploy projects as soon as possible.

Closer to home in Pakistan, we implemented our first school Solar Water Project in Sadiqabad, Sindh. The project provides safe and clean water to approx.. 175 students and the surrounding community of 2000. Previously, the nearest access to clean water was 4-5km away.

We continued Research and Development of our signature water filtration unit, the OASIS Box (Off-grid Aqua Solar Integration System). The latest version of the Box contains a rain-harvesting water collection feature in line promoting further sustainability. The feature captures rain water directly leading the water-flow into our 3-tier filtration device for safe drinking. Each OASIS Box now includes data analytics technology providing volume and performance daily data (ie. the exact number of cups served each day) which can be monitored directly through our website.

In March 2020, our Founder Hamza Farrukh was awarded the 129th Commonwealth Points of Light award in honour of exceptional voluntary work of providing clean water to communities in Pakistan through Bondh E Shams. During March, we also held our second fundraiser in London.

Section E Financial review

Brief statement of the charity's policy on reserves

Bondh E Shams holds on reserve the costs of 1 Solar Water Project (OASIS Boxes) including operating costs, in addition to no less than 3 months operating costs for the charity in the event that an urgent project should arise ie. urgent need for safe and clean water in a target community or in response to a critical crisis, and to allow the charity to respond accordingly.

Details of any funds materially in deficit

No funds were materially in deficit.

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Our main source of funding was through donations through-out the reporting period and a fundraiser in March 2020.

The expenditure has allowed the charity to continue it's life-saving work to provide clean water to more individuals in Pakistan, and expand our work to Yemen. This is in line with our objectives (the advancement of health and relief of poverty).

The expenditure additionally allowed us to continue R&D on the OASIS Box, which has resulted in an even more cost-effective solution.


Section F Other optional information

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Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Sana Ibrahim	
Position (eg Secretary, Chair, etc)	Secretary	
Date	23/08/2021	