

**Green Crescent Aid UK**  
**Income and Expenditure Accounts for the year ended**  
**31<sup>st</sup> December 2023**

Charity Assist Accountants Ltd

Certified Public Accountants and Charity Independent Examiners

Unit 27 Batley Enterprise Centre

513 Bradford Road Batley West Yorkshire

WF17 8LL

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**31<sup>st</sup> December 2023**

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**Basic information**

**Address**

11 Devonshire Street

Keighley

West Yorkshire

BD21 2BH

**Bank**

Lloyds Bank

1 Legg Street

Chelmsford

Essex

CM1 1JS

**Accountants**

Charity Assist Accountants Ltd

Unit 27 Batley Enterprise Centre

513 Bradford Road

Batley

WF17 8LL

**Charity registration number**

1187798

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Trustees' Annual Report for the period						
From	Period start date			To	Period end date	
	01	Jan	2023		31	Dec 2023

**Section A**

**Reference and administration details**

Charity name

Green Crescent Aid UK

Other names charity is known by

Registered charity number (if any)

1187798

Charity's principal address

11 Devonshire Street

Keighley

Postcode

BD21 2BH

**Names of the charity trustees who manage the charity**

	Trustee name
1	Amir Khan
2	Haroon Mahmood
3	Sikander Ali Shan

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**Section B                      Structure, governance and management**

**Description of the charity's trusts**

Type of governing document (eg. trust deed, constitution)	CIO – Foundation constitution
How the charity is constituted (eg. trust, association, company)	Constitution
Trustee selection methods (eg. appointed by, elected by)	<ol style="list-style-type: none"> <li>1. Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.</li> <li>2. In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.</li> </ol>

**Section C                      Objectives and activities**

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

- 1) To advance the religion of Islam according to the Quran the Sunnah and Hadith anywhere in the world, in particularly but not exclusively in Malawi by means of, particularly but not exclusively, assisting in the establishment of a mosque and madrassah.
- 2) The prevention or relief of poverty anywhere in the world, in particularly but not exclusively in Malawi by providing: grants, items and services to individuals, charities, or other organisations working to prevent or relieve poverty.
- 3) To advance such other charitable purposes that are charitable under the laws of England and Wales as the trustees see fit from time to time, primarily (but not exclusively) in England and Malawi.

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**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)**

The charity gives grants to other organisations to achieve its objects.

Charity commission requires the trustees of a charity to:

- Select suitable accounting policies, apply them consistently, make judgement and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless there is a reason to believe that the charity will not continue for the foreseeable future.

The Trustees are responsible for the keeping of proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charity Act 2011. They are also responsible for safeguarding the assets of the charity and hence to take reasonable steps for the prevention and detection of fraud and other irregularities.

**Section D**

**Achievements and performance**

**Summary of the main achievements of the charity during the year**

The charity was able to raise donations and fund their charitable objects. They have been able to provide various types of aid to the needy in rural areas of Malawi and the earthquake torn areas of Turkey.

**Section E**

**Financial review**

**Brief statement of the charity's policy on reserves**

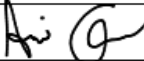

The charity holds £3,000 in reserve in case of an emergency expense and to cover running costs

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**Section F 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)	AMIR KHAN	HAROON MAHMOOD
Position (eg Secretary, Chair, etc)	CHAIR	TRUSTEE

Date 24/10/24

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**CHARITY COMMISSION**  
**FOR ENGLAND AND WALES**

**Independent examiner's  
report on the accounts**

**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Green Crescent Aid UK

**On accounts for the year  
ended**

31<sup>st</sup> December 2023

**Charity no  
(if any)**

**Set out on pages**

9 – 10

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 12 / 2023**.

**Responsibilities and  
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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



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**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 which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:

*A. Q. Khan*

Date:

31.10.2024

Name:

Abdul Qudeir Khan

**Relevant professional  
qualification(s) or body  
(if any):**

FMAAT  
FCPA

**Address:**

Unit 27, Batley Enterprise Centre  
513 Bradford Road  
Batley  
WF17 8LL

**Green Crescent Aid UK**  
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Charity Name	Charity No	1187798		
Green Crescent Aid UK				
Annual accounts for the period				
Period start date	01.01.23	To	Period end date	

**Section A Statement of financial activities (including summary income and expenditure account)**

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds (restated) £ F05
<b>Income (Note 3)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	97,807	1,005,914	-	1,103,721	452,797
Charitable activities	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>97,807</b>	<b>1,005,914</b>	<b>-</b>	<b>1,103,721</b>	<b>452,797</b>
<b>Expenditure (Notes 6)</b>					
<b>Expenditure on:</b>					
Raising funds	10,913	-	-	10,913	2,942
Charitable activities	43,368	992,403	-	1,035,771	428,697
Separate material expense item	-	-	-	-	-
Other	648	-	-	648	288
<b>Total</b>	<b>54,928</b>	<b>992,403</b>	<b>-</b>	<b>1,047,331</b>	<b>431,927</b>
<b>Net income/(expenditure) before tax for the reporting period</b>	<b>42,879</b>	<b>13,510</b>	<b>-</b>	<b>56,390</b>	<b>20,870</b>
Tax payable				-	
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	<b>42,879</b>	<b>13,510</b>	<b>-</b>	<b>56,390</b>	<b>20,870</b>
Net gains/(losses) on investments				-	
<b>Net income/(expenditure)</b>	<b>42,879</b>	<b>13,510</b>	<b>-</b>	<b>56,390</b>	<b>20,870</b>
<b>Extraordinary items</b>				-	
<b>Transfers between funds</b>				-	
<b>Other recognised gains/(losses):</b>					
Gains and losses on revaluation of fixed assets for the charity's own use				-	
Other gains/(losses)				-	
<b>Net movement in funds</b>	<b>42,879</b>	<b>13,510</b>	<b>-</b>	<b>56,390</b>	<b>20,870</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	34,211	21,395		55,606	34,736
<b>Total funds carried forward</b>	<b>77,090</b>	<b>34,905</b>	<b>-</b>	<b>111,996</b>	<b>55,606</b>

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Charity Name Green Crescent Aid UK	Charity No 1187798

**Section B Balance sheet**

	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year (restated)
	£	£	£	£	£
	F01	F02	F03	F04	F05
<b>Fixed assets</b>					
Intangible assets (Note 15)				-	-
Tangible assets (Note 14)	572			572	635
Heritage assets (Note 16)				-	-
Investments (Note 17)				-	-
<b>Total fixed assets</b>	<b>572</b>	<b>-</b>	<b>-</b>	<b>572</b>	<b>635</b>
<b>Current assets</b>					
Stocks (Note 18)	-			-	-
Debtors (Note 19)	15,000			15,000	10,000
Investments (Note 17.4)				-	-
Cash at bank and in hand (Note 24)	65,794	34,905		100,699	46,646
<b>Total current assets</b>	<b>80,794</b>	<b>34,905</b>	<b>-</b>	<b>115,699</b>	<b>56,646</b>
<b>Creditors: amounts falling due within one year (Note 20)</b>	<b>4,275</b>			<b>4,275</b>	<b>1,675</b>
<b>Net current assets/(liabilities)</b>	<b>76,519</b>	<b>34,905</b>	<b>-</b>	<b>111,424</b>	<b>54,971</b>
<b>Total assets less current liabilities</b>	<b>77,091</b>	<b>34,905</b>	<b>-</b>	<b>111,996</b>	<b>55,606</b>
<b>Creditors: amounts falling due after one year (Note 20)</b>	<b>-</b>			<b>-</b>	<b>-</b>
<b>Provisions for liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total net assets or liabilities</b>	<b>77,091</b>	<b>34,905</b>	<b>-</b>	<b>111,996</b>	<b>55,606</b>
<b>Funds of the Charity</b>					
Endowment funds (Note 27)				-	-
Restricted income funds (Note 27)		34,905		34,905	21,395
Unrestricted funds	77,091		-	77,091	34,211
Revaluation reserve				-	
Fair value reserve					
<b>Total funds</b>	<b>77,091</b>	<b>34,905</b>	<b>-</b>	<b>111,996</b>	<b>55,606</b>


*The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.*

*The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.*

*The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.*

*These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.*

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
AMIR KHAN 	24/10/2024

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**Section C** **Notes to the accounts** **(cont)**

**Note 3**

**Income**

<b>Analysis of income</b>		<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Endowment funds</b>	<b>Total funds £</b>	<b>Prior year £</b>
<b>Donations and legacies:</b>	Donations and gifts	-	901,881		901,881	402,278
	Gift Aid	97,807			97,807	14,709
	Legacies				-	-
	General grants provided by government/other charities	-	104,033		104,033	35,810
	Membership subscriptions and sponsorships which are in substance donations				-	
	Donated goods, facilities and services				-	
	Other				-	
	<b>Total</b>	<b>97,807</b>	<b>1,005,914</b>	<b>-</b>	<b>1,103,721</b>	<b>452,797</b>
<b>TOTAL INCOME</b>		<b>97,807</b>	<b>1,005,914</b>	<b>-</b>	<b>1,103,721</b>	<b>452,797</b>

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**Note 6**

**Expenditure**

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year (restated) £
<b>Expenditure on raising funds:</b>	Incurring seeking donations	10,913			10,913	2,942
	Incurring seeking legacies				-	
	Incurring seeking grants				-	
	<b>Total expenditure on raising funds</b>	10,913	-	-	10,913	2,942
<b>Expenditure on charitable activities</b>	Accountancy fees	1,850			1,850	925
	Event expenses	4,363			4,363	50
	Gift aid charges	1,070			1,070	-
	Grants to Green Crescent Malawi	-	563,736		563,736	408,260
	Grants to Turkey		369,391		369,391	
	Grant to UK charities	-	59,277		59,277	-
	Safety clothes	458			458	-
	Annual return	225			225	225
	Charitable donations	780			780	-
	Independent examination	525			525	525
	Insurance				-	288
	Printing, postage and stationary	385			385	488
	Website	1,992			1,992	464
	Project expenses				-	785
	Travel expenses	31,342			31,342	2,088
	Winter project				-	1,740
	Subscriptions	80			80	
	Health clinic project				-	7,000
	Volunteers activities	299			299	1,195
	<b>Total expenditure on charitable activities</b>	43,368	992,403	-	1,035,771	424,033
<b>Other</b>	Bank charges	584			584	218
	Depreciation	64			64	71
					-	
					-	
	<b>Total other expenditure</b>	648	-	-	648	288
<b>TOTAL EXPENDITURE</b>		54,928	992,403	-	1,047,331	427,263

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<b>Note 10</b>	<b>Details of certain types of expenditure</b>		
<b>Note 10.1 Fees for examination of the accounts</b>			
<i>Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).</i>			
		<b>This year</b>	<b>Last year</b>
		<b>£</b>	<b>£</b>
<b>Independent examiner's fees</b>		525	525
<b>Assurance services other than independent examination</b>			
<b>Tax advisory fees</b>			
<b>Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner</b>			

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<b>Note 13</b>		<b>Grantmaking</b>	
<i>Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.</i>			
<b>13.1 Analysis of grants paid (included in cost of charitable activities)</b>			
<b>Analysis</b>	<b>Grants to institutions</b>	<b>Grants to individuals</b>	<b>Support costs</b>
Humanitarian aid and assistance to those affected by the floods in Pakistan		250	-
Summer programme		600	-
Humanitarian aid and assistance to those affected by the earthquake in Morocco		3375	-
Food and shelter		55052	-
Feeding project and orphan support		563736	-
Humanitarian aid and assistance to those affected by the Turkey earthquake in		369391	-
<b>Total</b>	<b>-</b>	<b>992,404</b>	<b>-</b>
<i>Please enter "Nil" if the charity does not identify and/or allocate support costs.</i>			
<b>13.2 Grants made to institutions</b>			
<i>My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.</i>		<b>Yes</b>	<i>Please provide details of charity's URL.</i>
		<b>No</b>	<i>Provide details below</i>
<b>Names of institution</b>	<b>Purpose</b>	<b>Total amount of grants paid £</b>	
Hope For Mankind	Humanitarian aid and assistance to those affected by the floods in Pakistan	250	
Abu Zahra	Summer programme	600	
Al Mizaan Foundation	Humanitarian aid and assistance to those affected by the earthquake in Morocco	3,375	
Muslims In Need	Food and shelter	55,052	
Green Crescent Malawi	Feeding project and orphan support	563,736	
Deniz Feneri Dernegi	Humanitarian aid and assistance to those affected by the Turkey earthquake in 2023	369,391	
<b>Total grants to institutions in reporting period</b>		<b>992,404</b>	
<b>Other unanalysed grants</b>		<b>-</b>	
<b>TOTAL GRANTS PAID</b>		<b>992,404</b>	

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**Note 14**                      **Tangible fixed assets**

*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year		-		-	-
Additions				635	635
Revaluations					-
Disposals					-
Transfers *					-
At end of the year	-	-	-	635	635

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB	SL or RB	SL or RB	RB	SL or RB
<b>** Rate</b>				10%	

At beginning of the year				-	-
Disposals					-
Depreciation				64	64
Impairment					-
Transfers*					-
At end of the year	-	-	-	64	64

**14.3 Net book value**

Net book value at the beginning of the year	-	-	-	-	-
Net book value at the end of the year	-	-	-	572	572



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**Note 19 Debtors and prepayments**

**19.1 Analysis of debtors**

	<b>This year £</b>	<b>Last year £</b>
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	15,000.0	10,000.0
<b>Total</b>	<b>15,000.0</b>	<b>10,000.0</b>

**Note 20 Creditors and accruals**

**20.1 Analysis of creditors**

	<b>Amounts falling due within one year</b>		<b>Amounts falling due after more than one year</b>	
	<b>This year £</b>	<b>Last year £</b>	<b>This year £</b>	<b>Last year £</b>
Accruals for grants payable				
Bank loans and overdrafts				
Trade creditors				
Payments received on account for contracts or performance-related grants				
Accruals and deferred income	4,275	1,675	-	-
Taxation and social security	-	-		
Other creditors	-	-		
<b>Total</b>	<b>4,275</b>	<b>1,675</b>	<b>-</b>	<b>-</b>

**Note 24 Cash at bank and in hand**

	<b>This year £</b>	<b>Last year £</b>
Short term cash investments (less than 3 months maturity date)	-	-
Short term deposits	-	-
Cash at bank and on hand	100,699	46,646
Other	-	-
<b>Total</b>	<b>100,699</b>	<b>46,646</b>