

# **IAAAE INTERNATIONAL**

Company Registration No. 11201477

Registered Charity No. 1191124

TRUSTEES' REPORT AND DIRECTORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28th FEBRUARY 2022

**IAAAE INTERNATIONAL**  
Company Registration No. 11201477  
Registered Charity No. 1191124

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28th FEBRUARY 2022**

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**IAAAE INTERNATIONAL**  
**Company Registration No. 1120147**  
**Registered Charity No. 1191124**

**IAAAE INTERNATIONAL is registered with Companies House, England & Wales**

Company Registered number      1120147

**IAAAE INTERNATIONAL is registered in England & Wales with the Charity Commission in England & Wales**

Charity Number : 1191124

**Main Objectives of the Charity**

The relief of those in need, by reason of youth, age, ill-health, disability, economic or social disadvantage in such parts of the world as the trustees shall determine by the provision of architectural, construction, engineering and related technical services to remote village communities with the aim of providing clean and safe water supplies, drainage, sanitation and solar energy, systems, housing, hospitals, schools, places of worship, community facilities and appropriate training in connection with the maintenance of the same.

The guiding principle of the charity is "**Remember it will always remain our duty to serve those who are less fortunate to care for them and to seek to remove their pain and hardships**"

**Organisation**

The humanitarian and development projects of IAAAE are managed under four committees.

These are :

- 1 - Water for Life Committee                      (WFL)
- 2 - Alternate Energy Committee                  (AEC)
- 3 - Model Village Projects Committee (MVPC)
- 4 - Architectural Projects Committee (APC)

The activities of each department are described in the attached Directors' Report

**Directors and Trustees**

Mohamed Akram Ahmedi	BSc (Hons), Member of Institute of Civil Engineers, <b>(Chairman)</b>
Irfan Ahmed Quraishi	BE, MSc, CEng MICE, MIDE
Dr Mirza Sohail Ahmed	BSc (Hons), MSc, PhD (Structural Engineering))
Sohail Ahmed Choudry	BSc (Aerospace Engineering))
Mahboob Ur Rehman	BSc Civil Engineering (Structures), MSc. (Software Engineering)

**Registered office**

Tahir House, 22 Deer Park Road, London, SW19 3TL

**Bankers :**

Natwest PLC                      Barclays UK Bank PLC

**INDEPENDENT EXAMINER**

Simon Kallu, GrowFactor Ltd  
7 Bell Yard, London WC2A 2JR

**IAAAE INTERNATIONAL**  
Company Registration No. 1120147  
Registered Charity No. 1191124  
Report of the Trustees and Directors' Report  
For The Year Ended 28th February 2022

The trustees present their report and the financial statements for the year ended 28th February 2022. The trustees, who are also the directors for the purpose of company law and who served during the year and up to the date of this report are also set out on page 1.

**Structure, governance and management**

The charity is constituted as a company limited by guarantee, and is therefore governed by its Memorandum and Articles of Association. New Trustees are appointed in accordance with its Articles of Association. The charity provides continued opportunities of training of all trustees both internal and external. The charity is organized so that the trustees meet regularly to manage its affairs. The trustees have delegated the management of day to day affairs to the Board.

**Public benefit reporting**

The key objectives of the charity were attained during the year by continued support and assistance to our projects in developing countries, whereby thousands of people benefited, under our four core departments :

- (i) Water for Life
- (ii) Alternate Energy
- (iii) Model Villages
- (iv) Architectural Projects

The trustees state that they have complied with section 4 of the Charities Act 2006 with regards to public benefit guidance by the commission.

**Governance and internal control**

The trustees actively review the major risks which the Charity faces on a regular basis and believe that maintaining reserves at current levels, combined with periodic review of the controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The trustees have also examined other operational and business risks faced by the Charity and confirm that they have established systems to mitigate significant risks.

**Objectives and activities**

The Charity's objectives are to provide development aid irrespective of nationality, race, colour, creed or religion. It is provided strictly on humanitarian grounds. The main aim is to provide development aid to those in need in order to enable the beneficiaries to acquire key skills so that they can achieve self-sufficiency.

**Achievements and performance**

The charity continued to expand its service to the beneficiaries by enhancing support and exploring new avenues to maximise efficiency and impact in the four core departments listed above.

**Summary Report Year Ending 28th February 2022**

IAAAE International was formally established in the UK in 2018, and now has registered operations in many countries in Africa and Asia. The majority of the management and staff are unpaid volunteers, and our administrative expenses are negligible.

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**IAAAE INTERNATIONAL**  
Company Registration No. 1120147  
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Report of the Trustees and Directors' Report  
For The Year Ended 28th February 2022

The charity had another active year, working on a range of projects under its 4 core departments:

- (i) Alternate Energy
- (ii) Water for Life
- (iii) Model Villages
- (iv) Architectural Projects

### **AEC (Alternate Energy Committee)**

#### **Report for the Year 1st March 2021 to 28th February 2022**

This year again the focus has been on maintenance and upgrade of existing solar systems in Africa. Due to travel restriction imposed by the Covid , engineers from the UK and Europe have not been able to travel to remote villages in Africa. However through organising virtual training sessions with local technicians the work of maintenance of 60 solar systems in Sierra Leone has been completed.

An overview of the work completed during last year is as following:

- The maintenance of 60 Solar systems was completed in Sierra Leone using local resources.
- The maintenance of solar systems previously installed in Uganda was undertaken by local technicians.
- Theft prevention metal structures were installed to prevent the theft of solar systems in Uganda.
- The production of an improved version of solar systems to be installed in Africa was undertaken in the UK.
- The maintenance of 4 Solar Systems in Guinea Bissau was completed by a local team of technicians.
- A 20 ft container for storage of Solar equipment was also purchased in Uganda to facilitate the maintenance of existing installations.

### **WFL (Water For Life Committee)**

#### **Report for the Year 1st March 2021 to 28th February 2022**

##### **The following projects were completed :**

Niger - Maintenance of 85 hand-pumps, Drilling of 2 boreholes, Drilling of 2 Mini Solar Wells.

Mali - 45 Hand-pumps were rehabilitated and 1 borehole was drilled.

Tanzania - 20 Hand-pumps were rehabilitated and 3 Large Solar Wells were maintained.

Kenya - Drilling of 1 borehole, 3 open-wells, construction of 1 water tank, installation of 1 electric pump.

Benin - 4 Mini Solar Wells were installed, 17 were rehabilitated, a Socio-Economic Analysis of solar well

Ghana - Drilling of 5 boreholes and 5 Mini Solar Wells

Nigeria - 5 Mini Solar Wells were installed

Guinea Conakry - 5 open-wells with hand-pumps were installed

Zambia - Drilling of 1 borehole was undertaken

Total number of beneficiaries is estimated to exceed 400,000 people. We continue to successfully implement the Mini Solar Well system as a replacement of the traditional hand-pumps as a more sustainable solution in the long term for providing water to remote villages.

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**IAAAE INTERNATIONAL**  
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Report of the Trustees and Directors' Report  
For The Year Ended 28th February 2022

## **VPC (Village Project Committee)**

### **Report for the Year 1st March 2021 to 28th February 2022**

<b><u>Country</u></b>	<b><u>Village</u></b>	<b><u>Comments</u></b>
Benin	Gbeyekerou	6 water points were installed in a village, including pipework from the water tower - the village is now operational
Burkina Faso	Soyo Mehdiabad	Damaged water pump were repaired, a new water tank was installed and old pipework was replaced with new. New water points were designed and are awaiting installation.
Ghana	Sumanatinga	A new village project was started, initial surveys were completed, a borehole was drilled and temporary pump installed whilst design work is being undertaken.
Niger	Tajae	This village has now been completed, water tower and water system installed, streetlights installed, MTA system installed.

Ongoing maintenance in the following countries has been undertaken - this has ranged from minor electrical works (replacement of bulbs, replacement of wiring, switches etc.) to replacement of taps on water systems:

- Burkina Faso
- Mali
- Sierra Leone
- The Gambia

We estimate that the impact (including villages where repair work has been undertaken is around 3,600 people.

## **Architectural Committee**

### **Report for the Year 1st March 2021 to 28th February 2022**

#### **MITC Nigeria Project**

The project was declared feasible following the site visit to Nigeria by Mr. Akram Ahmedi (Chairman) and Mr Umar Bashir (MITC Project manager). Master plan was prepared by IAAAE Nigeria under the guidance from senior members and architects from UK and Germany in consultation with our Board.

The proposed master plan and cost estimate for development of phase 1 was approved by the Board.

The detailed designing has been started by IAAAE Nigeria.

The detailed designing including structural design work has been completed and the project is ready for inviting competitive tenders.

#### **Financial Review**

The Management periodically reviews the Charity's financial position and commitments.

Current funding streams are reviewed, and potential new streams explored.

Projects are costed well in advance and if outside help is required from contractors, these are always invited by competitive tenders.

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## **IAAAE INTERNATIONAL**

Company Registration No. 1120147

Registered Charity No. 1191124

Report of the Trustees and Directors' Report

For The Year Ended 28th February 2022

### **Covid-19**

The impact of the Covid-19 pandemic on the charity was mitigated by IAAAE's strong reserves and efficient cost structure including its dedicated volunteer model. The structure allows IAAAE to more easily manage a downturn in income. Local lock-downs in countries where IAAAE operates meant some regular projects were temporarily paused or scaled back but as the restrictions have eased the projects have been re-invigorated once again.

### **Reserves**

The present level of funding is adequate to support the continuation of the Charity's operations, and the trustees consider the financial position of the charity to be satisfactory. In addition to meeting the adequacy of working capital, the trustees aim to maintain adequate contingency reserves and liquidity to meet the requirements of supporting our development projects in the future.

### **Investment powers, policy and performance**

The trustees are empowered by the Memorandum and Articles of Association, to decide on the courses of action that they consider appropriate to further the Charity's objectives.

### **Grant making policy**

The Charity does not make any grants and as such, no policy is in place.

### **Employment policy**

The Charity believes in the philosophy of an equal opportunities employer. However until now, it is served by dedicated volunteers. The trustees appreciate this and wish to thank everyone involved who have given their valuable time and effort in furthering the Charity's objectives.

### **Statement of Trustees' Responsibilities**

The trustees (who are also directors of IAAAE for the purpose of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

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## **IAAAE INTERNATIONAL**

Company Registration No. 1120147

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Report of the Trustees and Directors' Report

For The Year Ended 28th February 2022

- (i) select suitable accounting policies and apply them consistently;
- (ii) observe the methods and principles in the Charities SORP 2015 (FRS 102);
- (iii) make judgments and estimates that are reasonable and prudent;
- (iv) state whether applicable UK Accounting Standards have been followed, subject to any material departures which have been disclosed and explained in the financial statements;
- (v) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- (i) there is no relevant audit information of which the charitable company's auditor is not aware.
- (ii) the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### **Independent Examiner**

A resolution proposing Simon Kallu ACA of GrowFactor Ltd, 7 Bell Yard, London, WC2A 2JR be appointed as independent examiner of the charity will be put to the Annual General meeting.

### **Small Company Provisions**

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

### **Board Members of IAAAE INTERNATIONAL**

Mohamed Akram Ahmedi (BSc Hons), Member of Institute of Civil Engineers, **(Chairman)**

Irfan Ahmed Quraishi (BE, MSc, CEng MICE, MIDE)

Dr Mirza Sohail Ahmed (BSc (Hons), MSc, PhD (Structural Engineering))

Sohail Ahmed Choudry (BSc (Aerospace Engineering))

Mahboob Ur Rehman (BSc Civil Engineering (Structures), MSc. Software Engineering)

### **Senior Members of IAAAE INTERNATIONAL**

Abdul Razzaq Sheikh

B.Arch

Asim M Malik

MSc Electronics Engineering

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## IAAAE INTERNATIONAL

Company Registration No. 1120147

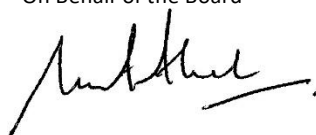
Registered Charity No. 1191124

Report of the Trustees and Directors' Report

For The Year Ended 28th February 2022

Nayab Sayed	CNE
Iftekhar Waseem	BE, MSc, CEng MICE
Munir Hadi Kwesi Saeed	BSc Civil Engineering, MSc Petroleum Engineering
Abdul Ghafoor	Technical Engineering in Computer Systems
Kahlid Ahmad	BEng Civil Engineering, MS Civil Engineering
Abdul Rafay Zafar	MSc & DIC Petroleum Engineering, BSc(Hon) Mechanical Engineering
Tahir Masoor Ajmal	MEng (Electrical & Electronics)
Ataul Mohsin Tahir	BEng Civil Engineering
Shafqat Malik	MEng Aeronautical Engineering
Mahmood ur Rehman Anwar	BCom
Nauman Chaudhry	BSc Maths & Computer Science
Tariq Ahmad	BSc Maths with Business
Dr Sultan Mohammad	PhD BioEngineering
Nadeem Ahmad	BEng Chemical Engineering
Nadia Khalaf Aletawi	BSc Civil Engineering
Fida Ul Haque	BSc Professional Accounting, M.Sc Quantity Surveying
Shahab Khan	MSc
Fareed ul Haque	BEng & MSc Structural Engineering & Construction Management

On Behalf of the Board



22<sup>ND</sup> November 2022

.....  
Mohammed Akram Ahmed  
Chairman

.....  
Date

**IAAAE INTERNATIONAL**  
**(a company limited by guarantee)**  
Company Registration No. 11201477  
Company Charity No. 1191124

**Report of the Independent Examiner to the Trustees of the Charity on the accounts for the Year Ended 28th February 2022.**

I report to the Trustees on my examination of the financial statements of the charity on pages 9 to 27 for the year ended 28th February 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP ( Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 17.

**Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 6, you, the charity's Trustees, are responsible for the preparation of the financial statements in accordance with the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the Governing Document for the conducting of an audit. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act.
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Basis of Independent Examiner's Statement and scope of work undertaken**

Since the charity's gross income exceeded £250,000, the charity's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of the ICAEW, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. 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 setting out the duties of an independent examiner in relation to the conducting of an independent examination.

An independent examination includes a review of the accounting records kept by the charity and

of the accounting systems employed by the charity and a comparison of the financial statements presented with those records.

It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide.

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

#### **Independent Examiner's Statement, Report and Opinion**

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The gross income of the charity in the year ended 28 February 2022 appears to exceed the sum specified in Section 145(3) of the Act, namely £250,000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified Institute of Chartered Accountants England and Wales;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable; and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any materials respect:-

- i) accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;
- ii) the financial statements do not accord with those records; or
- iii) 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)

- iv) 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; have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by

Charities Act 2015, (as amended by the Bulletin issued in February 2016), (The SORP).  
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.

**Signed:-**



.....  
Simon Kallu, ACA  
Independent Examiner  
GrowFactor Ltd  
7 Bell Yard  
London  
England  
WC2A 2JR

This report was signed on ..... 22 November 2022 .....

**IAAAE INTERNATIONAL**  
Company Registration No. 11201477  
Registered Charity No. 1191124

STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME & EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 28th FEBRUARY 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Unrestricted Funds	Restricted Funds	Total Funds 2021
		£	£	£	£	£	£
<b>INCOME AND ENDOWMENTS</b>							
Grants and donations	5	122,297	296,778	419,075	60,002	453,199	513,201
Bank interest received		3	-	3	5	-	5
<b>Total Income</b>		<b>122,300</b>	<b>296,778</b>	<b>419,078</b>	<b>60,007</b>	<b>453,199</b>	<b>513,206</b>
<b>EXPENDITURE</b>							
Expenditure on Charitable Activities	6	-	357,533	357,533		250,816	250,816
Expenditure on Support Costs	7	32,943		32,943	-	22,647	22,647
Governance Costs	8	2,355	-	2,355	2,000	-	2,000
<b>Total Expenditure</b>		<b>35,298</b>	<b>357,533</b>	<b>392,831</b>	<b>2,000</b>	<b>273,463</b>	<b>275,463</b>
<b>Net Income/(Expenditure) and net movement in funds for the year</b>		<b>87,002</b>	<b>( 60,754)</b>	<b>26,247</b>	<b>58,007</b>	<b>179,737</b>	<b>237,743</b>
<b>Transfer between reserves</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Reconciliation of Funds</b>							
Total Funds brought forward		58,107	179,736	237,843	100	-	100
<b>Total reserves carried forward</b>		<b>145,109</b>	<b>118,982</b>	<b>264,090</b>	<b>58,107</b>	<b>179,737</b>	<b>237,843</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on Pages 14 to 19 form a part of these Financial Statements

**IAAAE INTERNATIONAL**  
Company Registration No. 11201477  
Registered Charity No. 1191124

BALANCE SHEET  
AS AT 28th FEBRUARY 2022

	Notes	2022 £	2022 £	2021 £	2021 £
<u>FIXED ASSETS</u>					
Tangible Assets			-		-
<u>CURRENT ASSETS</u>					
Accrued Income		-	-		-
Debtors & Prepayments	3	100		100	
Cash & Bank		<u>265,990</u>		<u>239,743</u>	
		266,090		239,843	
<u>CURRENT LIABILITIES</u>					
Creditors - Due within one year	4	<u>( 2,000)</u>		<u>( 2,000)</u>	
Net Current Assets			<u>264,090</u>		<u>237,843</u>
Total Assets less Current Liabilities			264,090		237,843
Net Assets			<u>264,090</u>		<u>237,843</u>
Represented by:					
<u>FUNDS</u>					
Unrestricted funds	5		145,109		58,107
Restricted funds	5		118,981		179,736
Total charity funds			<u>264,090</u>		<u>237,843</u>

For this financial year the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its account for this financial year in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of the accounts.

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

The notes on Pages 14 to 19 form a part of these Financial Statements

The financial statements were approved by the Board of Trustees on 22<sup>nd</sup> November 2022



.....  
M.Akram Ahmed  
Chairman, Board of Trustees

**IAAAE INTERNATIONAL**  
Company Registration No. 11201477  
Registered Charity No. 1191124  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 28th FEBRUARY 2022**

		<u>2022</u>	<u>2021</u>
		£	£
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	Note A	<u>26,247</u>	<u>239,743</u>
<b>Cash flows from investing activities:</b>			
Purchase of property, plant and equipment		<u>-</u>	<u>-</u>
Net cash provided by (used in) investing activities		<u>-</u>	<u>-</u>
<b>Cash flows from financing activities:</b>			
Repayments of borrowing		<u>-</u>	<u>-</u>
Net cash provided by/ (used in) financing activities		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		26,247	239,743
Change due to unrealised foreign exchange gain/(loss)		-	-
Cash and cash equivalents at the beginning of the reporting period		<u>239,743</u>	<u>-</u>
Cash and cash equivalents at the end of the reporting	Note B	<u>265,990</u>	<u>239,743</u>

Note A: Reconciliation of net movement in funds to net cash flow from operating activities

<b>Net movement in funds for the reporting period (as per statement of financial activities)</b>		26,247	239,743
Adjustments for:			-
Depreciation charges		-	-
Interest included in repayments of borrowing		-	-
(Increase)/decrease in stocks		-	-
(Increase)/decrease in debtors		-	-
Increase/(decrease) in creditors		-	-
Unrealised foreign exchange (gain)/loss		-	-
<b>Net cash provided by (used in) operating activities</b>	Note A	<u>26,247</u>	<u>239,743</u>

Note B: Analysis of cash and cash equivalents

Cash at Bank	Note B	<u>265,990</u>	<u>239,743</u>
Total cash and cash equivalents		<u>265,990</u>	<u>239,743</u>

## **IAAAE INTERNATIONAL**

Company Registration No. 11201477

Registered Charity No. 1191124

Notes to The Financial Statements For The Year Ended 28th February 2022

### **1. Accounting Policies**

#### **1.1 Basis of preparation of Financial Statements**

"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 published in October 2019 (effective 1 January 2019) and the Companies Act 2006"

IAAAE International 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 financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information in making their assessment. In particular in response to the Covid-19 pandemic, the Trustees have taken into account the impact on their business of possible scenarios brought on by the impact of Covid-19 alongside the measures that they can take to mitigate the impact. Based on these assessments, given the measures that could be undertaken to mitigate the current adverse conditions, and the current resources available, the Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

#### **1.2 Key source of estimation, uncertainty and judgement**

The preparation of financial statements in conformity with generally accepted accounting practice requires management to make estimates and judgements that affect the reported amounts of assets and liabilities as well as the disclosure of contingent assets and liabilities at the balance sheet date and the reported amounts of revenues and expenses during the reporting period.

There is estimation uncertainty in calculating depreciation. A full line by line review of fixed assets is carried out by management regularly. Whilst every attempt is made to ensure that the depreciation policy is as accurate as possible, there remains a risk that the policy does not match the useful life of the assets.

#### **1.3 Income**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- There is sufficient certainty that the receipt of the income is considered probable;
- The amount can be measured reliably.



## **IAAAE INTERNATIONAL**

Company Registration No. 11201477

Registered Charity No. 1191124

Notes to The Financial Statements For The Year Ended 28th February 2022

### **Tax reclaims on donations and gifts**

Incoming resources from tax reclaims are included in the SOFA at the time as the gift to which they relate only if the trustees are satisfied that the claim will be successful.

### **Volunteer help**

In accordance with the Charities SORP (FRS 102), the general volunteer time (described in the Trustees' report) is not recognised in the accounts.

### **1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified under the following headings:

Expenditure on raising funds relates to the sale of merchandise, the costs of fundraising and their associated support costs.

Expenditure on charitable activities includes disaster relief and development aid in the form of projects, governance costs and their associated support costs.

Support costs not attributable to a single activity are allocated on a basis consistent with identified cost drivers for that cost category such as staff head count, floor space and expenditure and are apportioned to relevant restricted funds.

An analysis of the support costs and their basis of apportionment are included in Note 8.

### **1.5 Taxation**

Under the relevant provision of the UK tax legislation the charity is exempt from UK taxation, as stated therein.

### **1.6 Funds**

Restricted funds are spent in accordance with specific instructions of the donor.

Unrestricted income funds comprise those funds which are spent at the discretion of management committee for any purpose in the furtherance of the charitable objectives.

## IAAAE INTERNATIONAL

Company Registration No. 11201477

Registered Charity No. 1191124

Notes to The Financial Statements For The Year Ended 28th February 2022

### 1.7 Financial instruments

Financial assets and financial liabilities are recognised in the balance sheet when the company becomes a party to the contractual provisions of the instrument. Trade and other debtors and creditors are classified as basic financial instruments and measured at initial recognition at transaction price. Debtors and creditors are subsequently measured at amortised cost using the effective interest rate method. A provision is established when there is objective evidence that the charity will not be able to collect all amounts due.

Cash and cash equivalents are classified as basic financial instruments and comprise cash in hand and at bank and bank overdrafts which are an integral part of the charity's cash management.

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the definition of a financial liability.

### 2. Operating Income

The operating income is stated after charging the following:

	2022	2021
	£	£
Wages and salaries	-	-
Social Security Costs	-	-
Foreign Exchange (Gains)/Losses	-	-
Depreciation	-	-
Independent Examiners remuneration	2,000	2,000
Cost of stocks recognised as an expense	-	-
During the year, remuneration to key management totalled	-	-

The Average monthly number of paid staff employed during the year was as follows:

	2022	2021
Full Time	0	0
Part Time	0	0

The charity's activities are carried out by a large number of volunteers and trustees who are not remunerated for their services to the company.

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Notes to The Financial Statements For The Year Ended 28th February 2022

	2022	2021
	£	£
<b><u>3. Debtors &amp; Prepayments</u></b>		
Debtors	100	100
Advances to Countries	-	-
Prepayments	-	-
Social Security and Other Taxes	-	-
	<u>100</u>	<u>100</u>

	2022	2021
	£	£
<b><u>4. Creditors - Amounts falling due within one year</u></b>		
Creditors	-	-
Social Security and Other Taxes	-	-
Accruals	2,000	2,000
Bank Loan	-	-
	<u>2,000</u>	<u>2,000</u>

<b><u>5. Movement in Funds</u></b>	<b>Balance</b>			<b>Transfer</b>	<b>Balance</b>	<b>Balance</b>
	<b>at 01.03.21</b>	<b>Income</b>	<b>Expenditure</b>	<b>Between</b>	<b>at 28.02.22</b>	<b>at 28.02.21</b>
				<b>Reserves</b>		
UNRESTRICTED FUNDS	58,107	122,300	( 35,298)	-	145,109	58,107
RESTRICTED FUNDS						
Water For Life Project	127,080	136,005	( 208,998)		54,087	127,080
Alternate Energy Project	1,443	53,500	( 39,636)		15,307	1,443
Model Village Project	1,180	67,773	( 48,759)		20,194	1,180
Architectural Project	50,033	39,500	( 60,140)		29,393	50,033
Total of Restricted funds	<u>179,736</u>	<u>296,778</u>	<u>( 357,533)</u>	-	<u>118,981</u>	<u>179,736</u>
Total of all funds	<u>237,843</u>	<u>419,078</u>	<u>( 392,831)</u>	-	<u>264,090</u>	<u>237,843</u>

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Notes to The Financial Statements For The Year Ended 28th February 2022

<b>6. Expenditure on Charitable Activities (Country wise)</b>	<b>Direct Costs</b>	<b>Support Costs</b>	<b>Total Costs 2022</b>	<b>2021</b>
	£	£	£	£
Equipment	-	-	-	83,671
Benin	83,283	-	83,283	10,000
Burkina Faso	38,823	-	38,823	23,800
Gambia	1,747	-	1,747	-
Ghana	25,594	-	25,594	13,700
Guinea-Bissau	7,672	-	7,672	23,338
Ivory Coast	9,169	-	9,169	1,000
Kenya	2,774	-	2,774	11,000
Mali	3,055	-	3,055	17,700
Niger	64,765	-	64,765	1,000
Rwanda	1,260	-	1,260	-
Liberia	8,024	-	8,024	-
Senegal	6,055	-	6,055	23,008
Sierra Leone	39,774	-	39,774	9,000
Tanzania	37,318	-	37,318	21,998
Uganda	13,295	-	13,295	1,000
Zambia	12,340	-	12,340	2,600
Other	2,586	-	2,586	5,000
Model Village	-	-	-	3,000
Support Costs		32,943	32,943	22,647
	<u>357,533</u>	<u>32,943</u>	<u>390,476</u>	<u>273,463</u>

**7. Support Costs**

	<b>2022</b>	<b>2021</b>
	£	£
Fundraising Expenses	13,677	13,398
Rent (Storage)	4,075	3,820
Computer expense	449	827
Sundry expenses	2,163	126
Printing & Publication	304	2,989
Bank charges	748	1,487
Direct expense	10,725	
Events expense	802	
	<u>32,943</u>	<u>22,647</u>

**8. Governance Costs**

	<b>2022</b>	<b>2021</b>
	£	£
Audit fees	2,355	2,000
	<u>2,355</u>	<u>2,000</u>

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Notes to The Financial Statements For The Year Ended 28th February 2022

**9. Related Party Transactions**

There was no remuneration paid to the Trustees in the year for any services rendered.  
Donations made to the charity by Trustees in the year totalled £10,255 (2021 : £9,145 ).  
Expenses reimbursed to Trustees in the year totalled £11,311 (2021 : £5,500).

Trustees expenses reimbursed in 2022 related to expenditure for overseas travel to monitor the Charity's work and projects.

Mr Akram Ahmedi and Mr Irfan Chaudhry, both trustees, are also Trustees of AMA UK, A Charity registered with Charity Commission in England & Wales from whom donations totalling Nil (2021 : £7,000) were received during the year.

There were small donations made by individuals connected to the Trustees but this information is impractical to compile.

**10. Company Limited by Guarantee**

The Company is a private company limited by guarantee and accordingly does not have share capital. The members of the Company are the Trustees named on page 1.

In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the Company. The Company was incorporated in England and Wales and information relating to the registered office address can be found on page 1.