

IAAAE INTERNATIONAL

Company Registration No. 11201477

Registered Charity No. 1191124

**TRUSTEES' REPORT AND DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28th FEBRUARY 2023**

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

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28th FEBRUARY 2023**

Contents

	<u>Page</u>
Company (Charity) Information	1
Directors' (Trustees') Annual Report	2 - 7
Independent Examiner's Report	8 - 10
Statement of Financial Activities (SOFA)	11
Balance Sheet	12
Cash Flow	13
Notes to the Financial Statements	14 - 19

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, (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)

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 2023

The trustees present their report and the financial statements for the year ended 28th February 2023. 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 2023

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.

(cont'd)

1. Water For Life Committee (WFL)

The following projects were accomplished in 2022-2023. The total number of people who can benefit from our activities is over 280,000.

Ghana

20 Mini Solar well systems were completed.
10 no. Drilled Boreholes were completed.
Number of people impacted - 20,000 will benefit.

Mali

3 no. boreholes were rehabilitated.
3 Mini Solar system were installed.
2 new drilled boreholes were completed.
1 solar pump was repaired for a Model Village.
Number of people impacted - 12,000 will benefit.

Niger

3 Mini Solar well systems were completed. 3 Drilled Boreholes were completed.
63 Hand pumps were rehabilitated.
Number of people impacted - 50,000 will benefit.

Benin

10 Mini Solar systems were completed.
3 Drilled Boreholes were completed.
16 Hand pumps were rehabilitated.
Number of people impacted - 42,000 will benefit.

Kenya

15 Water purifier pots were installed.
5 open wells were deepened.
20 Hand pumps -maintenance was carried out satisfactorily.
3 water network connections were completed.
1 Sanitation system was installed.
Number of people impacted - 41,000 will benefit

Tanzania

11 Hand pumps were rehabilitated.
Maintenance of 19 Hand pumps was carried out . Number of people impacted - 90,000 will benefit.

Liberia

45 Hand pumps were rehabilitated. Number of people impacted - 15,000 will benefit.

Burundi

4 new drilled boreholes with 2 solar pumps and 1 hand-pump were installed ; 4th location is in progress.
Number of people impacted - 5,000 will benefit

Guinea Bissau

1 Large Scale Solar System was installed
Number of people who will benefit from this is 2,000

Zambia

1 drilled borehole was completed.
2 solar pumps were installed
Number of people who will benefit from this is 5,000.

(cont'd)

Niger

1 drilled borehole for the Niamey Mission House with solar Pump was completed for water security

Mali

1 drilled borehole for Bamako Mission House was installed for water security. This borehole has 2.5 m³/h providing more water to the complex - Solar pump installation is in progress.

Guinea Conakry

1 drilled borehole for Niamey mission house with solar pump was completed for water security with concrete water tower under Emergency Planning Program. Drilling of Bore Holes and installation of pumps ready for use UK : 2 pumps were installed, one in Islamabad and one in Jamia

Germany and United Kingdom

Under Emergency Planning Programme , 2 Bore Holes with pumps were completed in the UK.

In Germany, 19 Bore Holes with Pumps have been completed . Another 6 bore Holes are in progress.

Construction of mosques is in progress under joint supervision of IAAAE in Germany.

2. Alternate Energy Committee (AEC) :

Maintenance of Existing systems.

This year maintenance of 211 Solar systems was carried out in following countries:

The Gambia - 60 no.; Sierra Leone - 100 no.; Uganda - 38 no.; Ivory Coast - 7 no.; Guinea Bissau - 6 no.

New Installations

8 new systems were installed in the following countries:

DR Congo - 3 no.; Guinea Bissau - 5 no.

Total number of people impacted: 46,800

1 Engineer from Europe was deployed and 8 local engineers were deployed.

3. Model Village Project Committee

Ghana

Village: The village of Sumanatinga was completed, sponsored by Lajna Imaillah USA

This village has a population of 650 people

The Project involved the installation of a Mini Solar Well, Water Network Design, Solar Powered LED Lights

Toilet Facilities, Learning Centres, Low Volume Road Footbridge.

Niger

Tajae Village . This village has a population of 750. All the works were completed.

The Project involved the installation of solar water system, an electrical system with a good water pressure of 7m³ per hour

The Water tank has 5000 litres. 6 no. water points, 12 no. solar powered street lights.

MTA system was also installed for the benefit of the village population.

Sabon Gari Village, Dosso region, population of 600 people. Sponsored by Lajna UK

Installed 5000 litres capacity Water tank, 7 no. water points . 65 no. Electrical DC systems 20 no. solar powered street lights, 2 no.

5-cubicle toilet blocks. Learning centre and roads are currently in progress and will be completed in September this year, God willing.

Burkina Faso, Dori Village - Rehabilitation work (Population of 660 people)

Construction of houses for families of Martyrs has started using Sayedna Bilal fund; 50 Tents have been provided at the site. Plan for 100 houses is in progress.

Solar system has been installed, Solar pumps have been installed, 3 boreholes were completed with yield of 5.5m³/hour.

Refurbishment of existing toilets was completed, a dispensary was established to look after families. Overhead tank and water taps have been installed.

(cont'd)

4. MITC(Masroor International Technical College)

Nigeria Project

The Phase 1 construction is due to be completed by August 2023

Phase 1 will include 2 Large workshops, 4 classroom/workshops, 1 builders yard for construction work

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

The project will also include one office building and block of toilets

We have set up a committee that is now starting the process of recruiting Administrative and teaching staff.

We aim to start the First Semester by January 2024

The Courses will include:

1. Electrical Wiring
2. Air Conditioning
3. Masonry & Construction Skills
4. Plumbing
5. Carpentry
6. IT Hardware and web development

5. Emergency Planning

5.1 Agricultural Enhancement in Africa

5.1.1 Nigeria (Southwest) 11 acres of farmland

Plantain - 800 saplings were planted.

Bananas - 230 saplings were planted.

Pawpaw - 430 saplings were planted.

Lajna have been given a budget to help needy families to have additional income.

Food preservation experts are doing research for canning/preserving tomatoes.

5.1.2 Ivory Coast- North 9 acres of farmland

Cucumber in 3 varieties was produced and sold to restaurants including one large variety CU99 and one tastier Tokyo variety for restaurants.

Carrots were germinated and are growing well.

Okra and papaya have now started growing in between cashew and mango trees.

Mango roll ups were started to preserve the wasted mangoes in the region.

5.1.3 Hadeeqatul Mahdi: 1.5 acres of farmland

We secured the area for experimental farming by putting up fences

We carried out experiments on (a) clay pipe drip irrigation, (b) Surface Drip tube Irrigation and (c) Sub surface drip irrigation

Installed drip Irrigation at site

A Cultivation-without-mechanisation experiment was carried out

5 plots were dedicated to grow buckwheat that scavenges phosphates from the soil.

200 Strawberry plants were planted . These were a gift as part of Lajna Centenary celebrations.

First row started- growing carrots using the sand left over from trenching.

Jalsa compost utilisation experiments are underway.

5.2 Housing Development

GHANA

The land is located about 40 miles from Accra city.

For Phase 1, 20 acres of land has been proposed for utilisation out of available 800 Acres.

The Phase 1 will have a Gated colony of 100 no. mixed housing units of 100 sqm together with a medical clinic, school, mosque, community centre, and play area.

Infrastructure development includes, roads, drainage, and utility services. Water and electricity will be on the national grid together with an alternative renewable source.

NIGERIA

The land is located about 35 miles from Lagos city.

A total of 50 acres of land is available for development. The proposal includes a gated colony of 150 no. mixed housing units of 100 sqm, medical clinic, school, mosque, community centre, and play area. Infrastructure development includes, roads, drainage, and utility services. Water and electricity will be on the national grid together with an alternative renewable source.

Cost estimates

The overall project cost is estimated at approximately £20 million.

An average investment cost for each property will be £75,000

Progress

IAAAE design team is currently working on developing detailed master plans, preliminary designs, and funding strategies.

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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 2023

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:

- (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.

(cont'd)

IAAAE INTERNATIONAL
Company Registration No. 1120147
Registered Charity No. 1191124
Report of the Trustees and Directors' Report
For The Year Ended 28th February 2023

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.

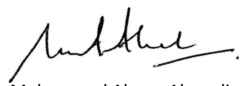
Board Members of IAAAE INTERNATIONAL

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
Nayab Sayed	CNE
Iftexhar 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



Mohammed Akram Ahmedi
Chairman

13 November-2023
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 2023.

I report to the Trustees on my examination of the financial statements of the charity on pages 11 to 19 for the year ended 28th February 2023 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 11.

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 2023 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 member of the 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:-

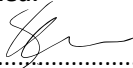
- i) accounting records were not kept in respect of the charity as required by with Section 130 of The Charities Act 2011;
- ii) the financial statements do not accord with those records; or
- iii) the financial statements do not comply with the applicable requirements concerning the form and content 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 13 November 2023

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

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME & EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 28th FEBRUARY 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Unrestricted Funds	Restricted Funds	Total Funds 2022
		£	£	£	£	£	£
INCOME AND ENDOWMENTS							
Grants and donations	5	64,945	406,420	471,365	122,297	296,778	419,075
Bank interest received		25	-	25	3	-	3
Total Income		64,970	406,420	471,390	122,300	296,778	419,078
EXPENDITURE							
Expenditure on Charitable Activities	6	18,441	440,877	459,318		357,533	357,533
Expenditure on Support Costs	7	110,704	-	110,704	32,943	-	32,943
Governance Costs	8	2,783	-	2,783	2,355	-	2,355
Total Expenditure		131,928	440,877	572,805	35,298	357,533	392,831
Net Income/(Expenditure) and net movement in funds for the year		(66,958)	(34,457)	(101,414)	87,002	(60,754)	26,247
Transfer between reserves		-	-	-	-	-	-
Reconciliation of Funds							
Total Funds brought forward		145,109	118,981	264,090	58,107	179,736	237,843
Total reserves carried forward		78,151	84,524	162,676	145,109	118,982	264,090

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 2023

	Notes	2023 £	2023 £	2022 £	2022 £
<u>FIXED ASSETS</u>					
Tangible Assets			-		-
<u>CURRENT ASSETS</u>					
Accrued Income		-	-	-	-
Debtors & Prepayments	3	100		100	
Cash & Bank		164,576		265,990	
		<u>164,676</u>		<u>266,090</u>	
<u>CURRENT LIABILITIES</u>					
Creditors - Due within one year	4	(2,000)		(2,000)	
Net Current Assets			<u>162,676</u>		<u>264,090</u>
Total Assets less Current Liabilities			162,676		264,090
Net Assets			<u><u>162,676</u></u>		<u><u>264,090</u></u>
Represented by:					
<u>FUNDS</u>					
Unrestricted funds	4		78,151		145,109
Restricted funds	4		84,523		118,981
Total charity funds			<u><u>162,676</u></u>		<u><u>264,090</u></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 13 November 2023



M. Akram Ahmedi
Chairman, Board of Trustees

IAAAE INTERNATIONAL
Company Registration No. 11201477
Registered Charity No. 1191124
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 28th FEBRUARY 2023

		2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	Note A	(101,414)	26,247
Cash flows from investing activities:			
Purchase of property, plant and equipment		-	-
Net cash provided by (used in) investing activities		-	-
Cash flows from financing activities:			
Repayments of borrowing		-	-
Net cash provided by/ (used in) financing activities		-	-
Change in cash and cash equivalents in the reporting period		(101,414)	26,247
Change due to unrealised foreign exchange gain/(loss)		-	-
Cash and cash equivalents at the beginning of the reporting period		265,990	239,743
Cash and cash equivalents at the end of the reporting period	Note B	164,576	265,990

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

Net movement in funds for the reporting period (as per statement of financial activities)		(101,414)	26,247
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		-	-
Net cash provided by (used in) operating activities	Note A	(101,414)	26,247

Note B: Analysis of cash and cash equivalents

Cash at Bank	Note B	164,576	265,990
Total cash and cash equivalents		164,576	265,990

IAAAE INTERNATIONAL

Company Registration No. 11201477

Registered Charity No. 1191124

Notes to The Financial Statements For The Year Ended 28th February 2023

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 2023

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 2023

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 a 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:

	2023	2022
	£	£
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:

	2023	2022
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.

IAAAE INTERNATIONAL

Company Registration No. 11201477

Registered Charity No. 1191124

Notes to The Financial Statements For The Year Ended 28th February 2023

	2023	2022
	£	£
3. Debtors & Prepayments		
Debtors	100	100
Advances to Countries	-	-
Prepayments	-	-
Social Security and Other Taxes	-	-
	<u>100</u>	<u>100</u>

	2023	2022
	£	£
4. Creditors - Amounts falling due within one year		
Creditors	-	-
Social Security and Other Taxes	-	-
Accruals	2,000	2,000
Bank Loan	-	-
	<u>2,000</u>	<u>2,000</u>

	Balance at 01.03.22	Income	Expenditure	Transfer Between Reserves	Balance at 28.02.23	Balance at 28.02.22
5. Movement in Funds						
UNRESTRICTED FUNDS	145,109	64,970	(131,928)	-	78,151	145,109
RESTRICTED FUNDS						
Water For Life Project	54,087	145,055	(184,830)		14,312	54,087
Alternate Energy Project	15,307	142,500	(141,480)		16,327	15,307
Model Village Project	20,194	82,137	(94,566)		7,765	20,194
Architectural Project	29,393	36,727	(20,000)		46,120	29,393
Total of Restricted funds	<u>118,981</u>	<u>406,420</u>	<u>(440,877)</u>	-	<u>84,523</u>	<u>118,981</u>
Total of all funds	<u>264,090</u>	<u>471,390</u>	<u>(572,805)</u>	-	<u>162,676</u>	<u>264,090</u>

IAAAE INTERNATIONAL

Company Registration No. 11201477

Registered Charity No. 1191124

Notes to The Financial Statements For The Year Ended 28th February 2023

6. Expenditure on Charitable Activities (Country wise)	Direct Costs	Support Costs	Total Costs 2023	2022
	£	£	£	£
Benin	30,871	-	30,871	83,283
Burkina Faso	14,414	-	14,414	38,823
Gambia	33,009	-	33,009	1,747
Ghana	30,971	-	30,971	25,594
Guinea-Bissau	17,137	-	17,137	7,672
Ivory Coast	10,571	-	10,571	9,169
Kenya	6,551	-	6,551	2,774
Mali	37,835	-	37,835	3,055
Niger	82,193	-	82,193	64,765
Rwanda	1,235	-	1,235	1,260
Liberia	13,871	-	13,871	8,024
Senegal	33,755	-	33,755	6,055
Sierra Leone	29,203	-	29,203	39,774
Tanzania	-	-	-	37,318
Uganda	6,744	-	6,744	13,295
Zambia	10,558	-	10,558	12,340
Other	-	-	-	2,586
DR Congo	10,246	-	10,246	-
Brundi	21,660	-	21,660	-
Nigeria	50,054	-	50,054	-
Ramadhan Charity	18,441	-	18,441	-
Support Costs		110,704	110,704	32,943
	459,318	110,704	570,022	390,476

7. Support Costs

	2023	2022
	£	£
Fundraising Expenses	51,569	13,677
Rent (Storage)	6,886	4,075
Computer expense	399	449
Sundry expenses	7,394	2,163
Printing & Publication	6,103	304
Bank charges	417	748
Direct expense	26,429	10,725
Events expense	-	802
Symposium	11,508	-
	110,704	32,943

8. Governance Costs

	2023	2022
	£	£
Audit fees	2,783	2,355
	2,783	2,355

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

Notes to The Financial Statements For The Year Ended 28th February 2023

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 £4,851 (2022 : £10,255).
Expenses reimbursed to Trustees in the year totalled £5,899 (2022 : £11,311).

Trustees expenses reimbursed in 2023 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 (2022 : Nil) 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.