

**Charity Reference Number: 1191143**

# **Barakah Aid**

**Report and financial statements  
for the year ended 1 April 2024**

## Barakah Aid

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## **Barakah Aid**

### **Reference and administrative details**

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Charity Name: Barakah Aid  
(CIO registered 3 September 2020)

Charity Registration No: 1191143

Principal Office: 21 Pleckfarm Avenue  
Blackburn  
BB1 8PE

Trustees: Gulfreen Qazi (chair)  
Farzana Iqbal  
Robina Ahmad  
Hina Qazi

Bank: HSBC Bank

Independent Examiner: H&A Consultancy Services Ltd  
Ground Floor Front  
185 Audley Range  
Blackburn  
Lancashire  
BB1 1TH

## **Barakah Aid**

### **Trustee's Annual Report for the year ended 1 April 2024**

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The trustees present their report with the financial statements of the charity for the year ending in April 2024. The trustees have adopted the provisions of accounting and reporting by charities: statement of recommended practice applicable in the UK and Republic of Ireland (FRS 102) (Effective 1 January 2019)

#### **Structure, governance and management**

##### **Governing Document**

Barakah Aid is a Charitable Incorporated Organisation governed by a Constitution dated 3rd September 2020 and registered as a Charity.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1191143.

The trustees named on the preceding page under 'Legal and administrative information' have served throughout the year. Appointment of trustees is governed by the Trust Deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee.

Currently there are four trustees. All trustees with chair (Gulfreen Qazi) will meet and discuss credentials of proposed people, with fairness and transparency with a view to expand to bring on more expertise. Charity has volunteers here and abroad, charity partners here and abroad- in various countries

Memorandum of understanding to be created for easier working, each region has its own local bodies and methods of operating.

##### **Objectives and Activities**

Brief description of charitable activities currently being conducted are:

- a) To provide aid in Pakistan in conjunction with various charities with the joint objective of relieving poverty, give financial assistance to poor widows, helping the aged, sick and disabled with clothes food and shelter homes.
- b) Health – to provide assistance to medical care, wheelchairs for the disabled, eye cataracts operations.
- c) Education & Skills – to help provide education and skill centres to give orphans, poor children, widows the opportunities to grow and develop to make a better future for themselves. Give them food you feed them for a day, give them the tools feed them for life.
- d) Disaster Relief – Barakah Aid has positioned them to be at the forefront at provided disaster relief when there's is a natural disaster, from dry food packs, shelter homes, medical treatment in the form of medical camps led by qualified medical teams.
- e) Housing & Water Facilities - providing housing and water facilities in remote villages by drilling boreholes and fitting hand-pumps for use by the general public.

## Barakah Aid

### Trustee's Annual Report for the year ended 1 April 2024

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#### Achievements and Performance

During this accounting period (year ended 1st April 2024) the trustees consider Barakah Aid has achieved the following:

- Housing Project in Turkey – Barakah aid have successfully completed the construction of 20 houses for the victims of the Turkey earthquake And will continue to complete further 25 houses in 2025.
- Free Roti (bread) Project - In Pakistan, Barakah Aid funded the conversion of a shop to provide free Roti's, (bread) to the poor community this has been funded by the Charity ever since.
- Other projects in Pakistan, providing wheelchairs, funding 4 education centres, setting up a sewing centre, providing livelihood carts & Goats
- Water projects – hand pumps and motorised pumps. Deep wells & Solar powered wells.

#### Financial review

In this year ending April 2024, we received £243,561 (2023: £134,984) donations from the general public

#### The charity's financial position at the end of the year ended 1 April 2024

The financial position of the charity at 1 April 2024, as more fully detailed in the accounts, can be summarised as follows:-

	<u>2024</u> £	<u>2023</u> £
<b>Net income</b>	<b>35,895</b>	<b>8,169</b>
Unrestricted Funds	67,382	31,487
Restricted Funds	-	-
<b>Total Funds</b>	<b><u>67,382</u></b>	<b><u>31,487</u></b>

#### Financial review of the position at the reporting date 1 April 2024

The trustees consider the financial performance by the charity during the year to have been satisfactory.

#### Future plans

- Barakah aid has started the construction of an Orphanage to accommodate between 80 -100 orphans in Pakistan
- To provide livelihood equipment such as trading carts, sewing machines etc
- To provide 25 shelter homes for earthquake survivors in Turkey.

#### Risk management

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

## **Barakah Aid**

### **Trustee's Annual Report for the year ended 1 April 2024**

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#### **Reserves policy**

The Reserve Fund represents unrestricted funds. The Trustees aim to maintain sufficient reserves so as to give flexibility to cover temporary timing differences for donations received, adequate working capital for core costs and which will allow them to respond quickly to the needs of the Charity.

#### **Statement of Trustees' responsibilities**

The trustees 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).

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

The law applicable to charities in England and Wales, the charities act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing those financial statements the trustees are required to

- select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the charity SORP
- make judgments and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements the going concern basis unless it is in appropriate to presume that the charity will continue in business

The trustees are responsible for keeping 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 Charities Act 2011, the charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The financial statements were approved by the board of trustees and signed on their behalf by:

Gulfreen Qazi (chair)  
Trustee

27 January 2025

## **Barakah Aid**

### **Independent Examiners Report to the Trustees of Barakah Aid**

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I report to the trustees on my examination of the accounts of the above charity for the year ended 1 April 2024

#### **Responsibilities and basis of report**

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Financial Accountants.

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:

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

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

I Mulla (AFA MIPA) for and behalf of  
H&A Consultancy Services Ltd  
Ground Floor Front  
185 Audley Range  
Blackburn  
Lancashire  
BB1 1TH

27 January 2025

## Barakah Aid

### Statement of Financial Activities (Including Income & Expenditure Account) for the year ended 1 April 2024

		<u>Unrestricted</u> <u>Funds</u> <u>£</u>	<u>Restricted</u> <u>Funds</u> <u>£</u>	<u>2024</u> <u>Total</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>
<b><u>Incoming resources from generated funds</u></b>					
Donations received		243,561	-	243,561	134,984
Gift aid		19,367	-	19,367	10,048
Bank Interest received		26		26	-
<b>Total Incoming resources</b>		<b>262,954</b>	<b>-</b>	<b>262,954</b>	<b>145,032</b>
<b><u>Resources expended</u></b>					
Charitable activities	3	227,059	-	227,059	136,863
<b>Total resources expended</b>		<b>227,059</b>	<b>-</b>	<b>227,059</b>	<b>136,863</b>
<b>Net income/(loss) for the year</b>		<b>35,895</b>	<b>-</b>	<b>35,895</b>	<b>8,169</b>
Transfer between funds	5	-	-	-	-
<b>Movement in funds</b>		<b>35,895</b>	<b>-</b>	<b>35,895</b>	<b>8,169</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward at 2 April 2023</b>		<b>31,487</b>	<b>-</b>	<b>31,487</b>	<b>23,318</b>
<b>Total funds carried forward at 1 April 2024</b>		<b>67,382</b>	<b>-</b>	<b>67,382</b>	<b>31,487</b>

There are no gains or losses other than those recognised in the Statement of Financial Activities

All incoming resources and resources expended are derived from continuing activities

The notes attached on pages 8 to 10 form part of these financial statements.



## Barakah Aid

### Balance Sheet as at 1 April 2024

	Note	<u>Unrestricted Funds</u> £	<u>Restricted Funds</u> £	<u>2024 Total</u> £	<u>2023 Total</u> £
<b>Current Assets</b>					
Cash at bank and in hand		67,982	-	67,982	31,937
		<u>67,982</u>	<u>-</u>	<u>67,982</u>	<u>31,937</u>
<b>Creditors</b>					
Amounts falling due within one year	6	(600)	-	(600)	(450)
		<u>(600)</u>	<u>-</u>	<u>(600)</u>	<u>(450)</u>
<b>Net Assets</b>		<u><b>67,382</b></u>	<u><b>-</b></u>	<u><b>67,382</b></u>	<u><b>31,487</b></u>
<b>Funds</b>					
Restricted funds		-	-	-	-
Unrestricted funds	7	67,382	-	67,382	31,487
		<u><b>67,382</b></u>	<u><b>-</b></u>	<u><b>67,382</b></u>	<u><b>31,487</b></u>

The financial statements were approved by the board of trustees and signed on their behalf by:

Gulfreen Qazi (chair)  
Trustee

27 January 2025

**Notes to the financial statements  
for the year ended 1 April 2024**

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**1 Principles of accounting policies**

**Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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

The charity constitutes a public benefit entity as defined by FRS 102.

**2 Accounting policies**

**Recognition of income**

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Grants and donations**

Grants and donations are only included in the SoFA when the general income recognition criteria are met.

**Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

**Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

**Gift in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

**Donated services and facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer help**

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

## Barakah Aid

### Notes to the financial statements for the year ended 1 April 2024

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#### Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

#### Governance and support costs

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

#### Tangible fixed assets

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Plant and machinery	20% reducing balance
Fixtures and fittings	20% reducing balance

#### Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

#### Creditors

Creditors and provision are measured and accounted for in accordance with usually accepted accruals principles.

#### Taxation

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applied towards the charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Charitable activities	<u>Unrestricted</u> <u>Funds £</u>	<u>Restricted</u> <u>Funds £</u>	<u>2024</u> <u>Total £</u>	<u>2023</u> <u>Total £</u>
Charitable donations	215,825	-	215,825	127,422
Bank charges	731	-	731	713
Telephone	11	-	11	-
Stationery and printing	1,078	-	1,078	622
Advertising and marketing	-	-	-	2,625
Volunteer expenses	965	-	965	421
Equipment expensed	953	-	953	-
Travel	5,984	-	5,984	4,610
Professional fees	912	-	912	-
Governance costs	600	-	600	450
<b>Total</b>	<u>227,059</u>	<u>-</u>	<u>227,059</u>	<u>136,863</u>

## Barakah Aid

### Notes to the financial statements for the year ended 1 April 2024

Expenditure on charitable activities comprises costs associated with the provision of emergency relief and other humanitarian developments, carried out/ on behalf by the charity. This is further analysed by country as follows.

	<b><u>2024</u></b> <b><u>Total £</u></b>	<b><u>2023</u></b> <b><u>Total £</u></b>
India	4,040	-
Morocco	9,095	-
Pakistan	116,112	99,331
Turkey	66,479	24,365
Uganda	3,137	-
UK	16,962	3,726
	<b><u>215,825</u></b>	<b><u>127,422</u></b>

<b>4 Governance</b>	<b><u>Unrestricted</u></b> <b><u>Funds £</u></b>	<b><u>Restricted</u></b> <b><u>Funds £</u></b>	<b><u>2024</u></b> <b><u>Total £</u></b>	<b><u>2023</u></b> <b><u>Total £</u></b>
Independent examiner fees	600	-	600	450
	<b><u>600</u></b>	<b><u>-</u></b>	<b><u>600</u></b>	<b><u>450</u></b>

#### 5 Transfer between funds

There were no transfer of funds during the period.

<b>6 Creditors: amounts falling due within one year</b>	<b><u>2024</u></b> <b><u>£</u></b>	<b><u>2023</u></b> <b><u>£</u></b>
Accruals	600	450
	<b><u>600</u></b>	<b><u>450</u></b>

<b>7 Unrestricted funds</b>	<b><u>2024</u></b> <b><u>£</u></b>	<b><u>2023</u></b> <b><u>£</u></b>
The unrestricted fund comprises of:		
Unallocated funds	67,382	31,487
	<b><u>67,382</u></b>	<b><u>31,487</u></b>

#### 8 Trustees' Remuneration

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity.

No trustee expenses have been incurred

There have been no related party transactions in the reporting period