

**Al Saaf Foundation Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

Charity Assist Accountants Ltd  
Certified Public Accountants and Charity Independent Examiners  
Unit 27 Batley Enterprise Centre  
513 Bradford Road Batley West Yorkshire  
WF17 8LL

**Al Saaf Foundation Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

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**Al Saaf Foundation Ltd**  
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**Basic information**

**Address**

Al Saaf Foundation Ltd  
18 Norton Tower  
Halifax  
HX2 0NG

**Bank**

Barclays Bank  
1-3 Parliament Street  
York  
YO1 8SE

**Accountants**

Charity Assist Accountants Ltd  
Unit 27 Batley Enterprise Centre  
Batley  
WF17 8LL

**Charity registration number**

1191452

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

**Trustees' annual report (including Directors' report) for the period**

**From:** 1<sup>st</sup> April 2022

**To: 31<sup>st</sup> March 2023**

**Charity name:** Al Saaf Foundation Ltd

**Objectives and activities**

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The objects of the charity are to:</p> <ul style="list-style-type: none"> <li>• Help relieve the poverty anywhere in the world by providing food packages, building community wells, sponsoring orphans and other charitable projects the trustees see fit.</li> <li>• Provide disaster relief to man-made and/or natural disasters such as earthquakes.</li> </ul>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>The charity bought food packages such as rice, cooking oil and sugar to help relieve poverty in Gambia. It also helped build a masjid for the community, built community wells and sponsored orphans in Gambia. It helped with earthquake relief in Mirpur.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<p>The Directors are responsible for preparing the Directors Annual Report and the Financial Statements in accordance with applicable law and regulations. Company law requires the directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).</p> <p>In preparing the financial statements, the directors are required to:</p> <ul style="list-style-type: none"> <li>• Select suitable accounting policies and then apply them consistently;</li> <li>• Make judgements and estimates that are reasonable and prudent;</li> </ul>

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		<ul style="list-style-type: none"> <li>• Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.</li> </ul> <p>The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006 and the Statement of Recommended Practice, Accounting and Reporting by Charities (FRS102).</p>
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**Achievements and performance**

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	The charity was able to carry out water projects, food distribution projects, Qurbani project and Ramadan food packs in Gambia, Pakistan, Ghana, Uganda and Palestine. They also managed to provide grants to UK organisations which includes Sacred Giving, Mercy Universal Humanitarian Aid and Helping To Make A Difference
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**Pictures of projects during the year.**

**Gambia project**



**Turkey project**





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**Pakistan project**



**Financial review**

Review of the charity's financial position at the end of the period	Para 1.21	The charity is showing a surplus on the movement in funds.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	The charity does not a reserve policy in place as the trustees intended to help relieve the poverty by getting donations from friends and family. The charity was set informally between friends and family.
Amount of reserves held	Para 1.22	£0

**Reference and administrative details**

Charity name	Al Saaf Foundation Ltd
Other name the charity uses	
Registered charity number	1191452
Charity's principal address	Al Saaf Foundation Ltd, 18 Norton Tower, Halifax, HX2 0NG

	Trustee name	Name of person (or body) entitled to appoint trustee (if any)
1	Nayim Akram	
2	Irfan Afzal	
3	Asam Munir	
4	Rizwan Shabir	

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**Corporate trustees – names of the directors at the date the report was approved**

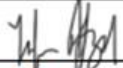
Director name
Nayim Akram
Irfan Afzal
Asam Munir
Rizwan Shabir

**Declarations**

The company has taken advantage of the small companies' exemption in preparing the report above.

The trustees declare that they have approved the trustees' report (including directors' report) above.

Signed on behalf of the charity's trustees/directors

Signature(s)		
Full name(s)	Irfan Afzal	
Position (for example Secretary, Chair, etc)	Director	
Date	09/06/23	



**AI Saaf Foundation Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**



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

Independent examiner's report on  
the accounts

**Section A**

**Independent Examiner's Report**

**Report to the  
trustees/directors/  
members of**

AI Saaf Foundation Ltd

**On accounts for the year  
ended**

31<sup>st</sup> March 2023

**Charity no:**

1191452

**Company no.:**

12754204

**Set out on pages**

11- 12

I report to the charity trustees on my examination of the accounts of the Company for the year ended **31 / 03 / 2023**.

**Responsibilities and  
basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent examiner's  
statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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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.

<b>Signed:</b>	<div style="border: 1px solid black; padding: 2px;">A. Q. Khan.</div>	<b>Date:</b>	<div style="border: 1px solid black; padding: 2px;">09/6/23</div>
<b>Name:</b>	<div style="border: 1px solid black; padding: 2px;">Mr A Q KHAN</div>		
<b>Relevant professional qualification(s) or body (if any):</b>	<div style="border: 1px solid black; padding: 2px;">FMAAT</div>		
	<div style="border: 1px solid black; padding: 2px;">FCPA</div>		
<b>Address:</b>	<div style="border: 1px solid black; padding: 2px;">Unit 27, Batley Enterprise Centre</div>		
	<div style="border: 1px solid black; padding: 2px;">513 Bradford Road</div>		
	<div style="border: 1px solid black; padding: 2px;">Batley</div>		
	<div style="border: 1px solid black; padding: 2px;">WF17 8LL</div>		

**AI Saaf Foundation Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

Charity Name Al Saaf Foundation Ltd			Charity No	1191452		
			Company No	12754204		
Annual accounts for the period						
Period start date			01.04.2022	To	Period end date	31.03.23

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

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
Income (Note 3)		F01	F02	F03	F04	F05
<b>Income and endowments from:</b>						
Donations and legacies	S01	32,148	209,470	-	241,617	157,636
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	32,148	209,470	-	241,617	157,636
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	3,338	191,781	-	195,119	154,597
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	3,338	191,781	-	195,119	154,597
<b>Net income/(expenditure) before tax for the reporting period</b>	S13	28,810	17,689	-	46,498	3,039
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>	S15	28,810	17,689	-	46,498	3,039
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure)</b>	S17	28,810	17,689	-	46,498	3,039
<b>Extraordinary items</b>	S18	-	-	-	-	-
<b>Transfers between funds</b>	S19	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	28,810	17,689	-	46,498	3,039
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	3,268	9,043	-	12,311	9,272
<b>Total funds carried forward</b>	S24	32,078	26,732	-	58,809	12,311

**Al Saaf Foundation Ltd**  
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<b>Section B</b>		<b>Balance sheet</b>				
	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	-	-	-	-	-
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	-	-	-	-	-
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	26,194	-	-	26,194	5,000
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	7,284	26,732	-	34,016	9,761
<b>Total current assets</b>	B10	33,478	26,732	-	60,210	14,761
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	1,400	-	-	1,400	2,450
<b>Net current assets/(liabilities)</b>	B12	32,078	26,732	-	58,810	12,311
<b>Total assets less current liabilities</b>	B13	32,078	26,732	-	58,810	12,311
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	32,078	26,732	-	58,810	12,311
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	26,732	-	26,732	9,043
Unrestricted funds	B19	32,078	-	-	32,078	3,268
Revaluation reserve	B20	-	-	-	-	-
Fair value reserve	B21	-	-	-	-	-
<b>Total funds</b>	B22	32,078	26,732	-	58,810	12,311
<b>The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.</b>						
<b>The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.</b>						
<b>The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.</b>						
<b>These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.</b>						
Signed by one or two trustees/directors on behalf of all the trustees/directors		Print Name			Date of approval dd/mm/yyyy	
		Irfan Afzal			9/3/23	
Signature of director authenticating accounts being sent to Companies House		Signature			Date dd/mm/yyyy	
		Irfan Afzal			9.6.23	
		Irfan Afzal			Print name	

# Al Saaf Foundation Ltd

## Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023

### Section C

### Notes to the accounts

#### Note 1 Basis of preparation

*This section should be completed by all charities.*

##### 1.1 Basis of accounting

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:

- and with\* 

✓
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 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
- and with\* 

✓
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 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.\*

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\* -Tick as appropriate

##### 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

***The charity is showing a surplus at the end of the financial year.***

##### 1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note { }.

Yes*	✓	* -Tick as appropriate
No*	✓	

##### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

##### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*	✓	* -Tick as appropriate
No*	✓	

**Al Saaf Foundation Ltd**  
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<b>Note 3 Income</b>						
	Analysis of income	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
<b>Donations and legacies:</b>	Donations and gifts		187,820	-	187,820	154,036
	Gift Aid	32,148	-	-	32,148	3,600
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	21,650	-	21,650	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>32,148</b>	<b>209,470</b>	<b>-</b>	<b>241,617</b>	<b>157,636</b>

<b>Note 6 Expenditure</b>						
	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
					£	£
<b>Expenditure on charitable activities</b>	Accountancy fees	975	-	-	975	825
	Annual return	125	-	-	125	150
	Bank charges	788			788	380
	Gift aid charges	710			710	
	Governance	400			400	-
	Grants Austria				-	5,819
	Grants Gambia		28,115		28,115	37,585
	Grants Ghana		47,265		47,265	18,832
	Grants Niger		14,575		14,575	
	Grants Pakistan		20,156		20,156	39,570
	Grants Palestine		3,680		3,680	12,205
	Grants Turkey		32,343		32,343	
	Grants Uganda		34,547		34,547	11,981
	Grants UK organisations		11,100	-	11,100	26,860
	Independent examination	300			300	250
	Printing, postage & stationery	40			40	140
	<b>Total expenditure on charitable activities</b>	<b>3,338</b>	<b>191,781</b>	<b>-</b>	<b>195,119</b>	<b>154,597</b>
<b>TOTAL EXPENDITURE</b>		<b>3,338</b>	<b>191,781</b>	<b>-</b>	<b>195,119</b>	<b>154,597</b>



**Al Saaf Foundation Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

<b>Note 10</b>				<b>Details of certain types of expenditure</b>			
<b>Note 10.1 Fees for examination of the accounts</b>							
<i>Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).</i>							
						<b>This year</b>	<b>Last year</b>
						<b>£</b>	<b>£</b>
<b>Independent examiner's fees</b>						300	250
<b>Assurance services other than independent examination</b>							
<b>Tax advisory fees</b>							
<b>Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner</b>							

Note 19		Debtors and prepayments		
<i>Please complete this note if the charity has any debtors or prepayments.</i>				
19.1 Analysis of debtors				
			This year	Last year
			£	£
Trade debtors			-	-
Prepayments and accrued income			-	-
Other debtors (estimated gift aid)			26,193.8	5,000.0
Total			26,193.8	5,000.0

**Al Saaf Foundation Ltd**  
**Income and Expenditure Accounts for the year ended 31<sup>st</sup> March 2023**

<b>Note 20                      Creditors and accruals</b>				
<i>Please complete this note if the charity has any creditors or accruals.</i>				
<b>20.1 Analysis of creditors</b>				
	<b>Amounts falling due within one year</b>		<b>Amounts falling due after more than one year</b>	
	<b>This year</b>	<b>Last year</b>	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,400	2,450	-	-
Taxation and social security	-	-	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>1,400</b>	<b>2,450</b>	<b>-</b>	<b>-</b>

<b>Note 24    Cash at bank and in hand</b>				
			<b>This year</b>	<b>Last year</b>
			<b>£</b>	<b>£</b>
Short term cash investments (less than 3 months maturity date)			-	-
Short term deposits			-	-
Cash at bank and on hand			34,016	9,761
Other			-	-
<b>Total</b>			<b>34,016</b>	<b>9,761</b>