

REGISTERED CHARITY: 1191577

THE QAMAR TRUST

**REPORT OF THE TRUSTEES AND UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 01
OCTOBER 2021 TO 31st December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

The trustees, present their report with the financial statements of the charity for the period 1st October 2021 to 31st December 2022.

INCORPORATION

The CIO Registration was incorporated on 01 October 2020.

Registered Charity Number

1191577

Registered Office

75 Auburn Street
Bolton, UK
BL3 6UE

Trustees

Mr. Mohsin Adam Haveliwala	Chairman	appointed on 01-10-2020
Mr. Hussain Haveliwala	Trustee	appointed on 01-10-2020
Mr. Ibrahim Adam	Trustee	appointed on 01-10-2020
Mr. Kutubuddin Akuji	Trustee	appointed on 01-10-2020

Independent Examiner

Quba Accountancy LTD
14 Mayne Avenue
Luton,
Bedfordshire,
LU4 9LS

STRUCTURE, GOVERNANCE AND MANAGEMENT

Board of Trustees

The Board of Trustees sets our future aims and priorities focusing on strategic planning and governance and also evaluates our performance and progress in our work to alleviate poverty and suffering.

The Board of Trustees appraises the Senior Management Team and can make appointments to it as well as dismissals. The Board of Trustees also make sure that we satisfy the regulatory requirements on us as a charity and works with key stakeholders.

Recruiting and Appointing Trustees

All our trustees are volunteer, chosen because they all have the diverse range of skills, knowledge and experience that we need to respond to the challenges of today. Stakeholders and partners may nominate trustees and sometimes we will make a personal approach to potential candidates.

Governing document

The Qamar Trust refers to the charity incorporated organisation with a governing document known as CIO Registration by foundation originally incorporated on 01 October 2020.

Responsibilities of Trustees

The annual report and financial statements are prepared according to the relevant law and approved by the trustees.

The trustees keep adequate accounting records and they show and explain our transactions. The records also disclose our financial position with reasonable accuracy at any time and enable trustees to ensure that the financial statements comply with Charity Commission Statement of Recommended Practice (SORP) 2015.

Grant Making Policies

We provide grants to projects if the request meets our charitable objectives and criteria. Project grant making is managed according to a designated process, which is documented in our Operational Risk-Management Framework. We aim to treat all grant applications professionally, equally and fairly. We make the final decision as to eligibility to receive a grant, at our discretion.

Public Benefit

We develop strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charity Act 2006.

Message from The Chair

I want to start by thanking our donors, volunteers, trustees and beneficiaries for helping the Qamar Trust realize a dream. Whilst I have the privilege of taking up the chairpersonship, the privilege of service afforded to me is far loftier.

When the charity was formed in late 2020, in the midst of a global pandemic, I had never imagined the level of support and success we would be blessed with during the very first year. I am honored to be part of a team that is able to help so many across the world.

The backdrop against which we set about on our mission could not have been more challenging. The global pandemic has changed our world in a manner never seen before and the logistical challenges facing those trying to deliver aid have been exacerbated worldwide.

Given the nature of the challenges we have faced, the success of our campaigns has been both delightful and surreal. Seeing the suffering of people first hand has inspired the team and our donors to spread our efforts across an increasing number of countries and territories.

As I look back over this extraordinary year, I am sure that our efforts will be enhanced by our success. I ask Allah to bless us with greater desire and sincerity to serve humankind wheresoever there is a need to do so.

M.A. Haveliwala

Mohsin Adam Haveliwala

OBJECTIVES AND STRATEGIC ACTIVITIES FOR THE BENEFIT

The objects of the charity are set below:

- A) The relief of poverty or financial hardship and suffering among victims of natural disaster in the form of services (or other means deemed suitable) for persons, bodies, organisations and or/ countries.
- B) To advance the Islamic religion in the United Kingdom and the world for the benefit of the public through the holdings of meetings, lectures (public celebrations of religious festivals) producing and/or distributing literature on and to enlighten others about the Islamic religion.

Achievements and Performance

Our efforts have been focused on relieving poverty in the immediate term amongst refugees, poverty-stricken families, those in need of clothing and heating. As such, our activities are summarised below.

Total donations have surpassed £1m since the charity was formed. A significant achievement given the relatively short amount of time that the charity has been operating. A sum of £463,384 in donations was received during the 2021/22 financial year.

- The Trust has undertaken 70 separate projects with our partners across 16 territories including several projects focusing our efforts on providing food aid, clothing, heating and other support to those affected by conflict and poverty. Non-food aid support alone has been delivered in 16 different territories.
- The Trust has established an effective social media presence across several social media platforms and has a growing following and engagement across all platforms. We have grown our following across all platforms by 40% and continue to have engagements with our followers with project updates and new fundraisers on a regular basis.
- Critically, the trust has worked with its charity partners to identify under-supported refugees and needy families in all its territories. This enables us to target those who are most in need with support.
- To increase the effectiveness of the charity in aiding beneficiaries, we have recently introduced the following key initiatives:
- **Qamar Bakery in Afghanistan:** The opening of a bakery in Kabul, Afghanistan distributes 2,000 pieces of bread daily to approximately 285 families. This benefits many beneficiaries located in Kabul but also creates employment opportunities for many needy locals.
- **Orphan Sponsorship:** The sponsorship programme enables donors to improve the lives of orphaned children across the Middle East in particular. Some 80 orphans have already been sponsored and the Trust seeks to grow this number over the coming year.
- The concept of ongoing charity, meaning one that gives perpetual benefit, is important to Muslims. To allow Muslims to donate to causes that provide perpetual benefit, we supported many mourning families within the local community to donate money towards the planting of 100+ Olive Trees, 35 Hand Water pumps and 1 Community Solar Powered Well in rural areas across the middle East and South East Asia. All in memory of their deceased family members.

- We understand the importance of knowledge and education. As such, we donate money to our local primary school, Sunninghill Primary School, to allow them to purchase textbooks for the benefit of their students.

Financial Review

The charity received sum of **£510,703** in donations from various sources.

The charity does not have any reserve policy.


No funds are in deficit at the balance sheet.

The funds are in surplus by **£47,357** at the balance sheet.

Declaration

The trustees declare that they have approved the trustees report above.

Signed on behalf of the charity's trustees.


Signature
Name: Mohsin Adam Haveliwala
Position: Chair
Date: 09/01/2023

INDEPENDENT EXAMINERS REPORT FOR THE PERIOD 01 OCT 2021 TO 31 DEC 2022 TO THE TRUSTEES

I report on the accounts for the period 01st October 2021 to 31st December 2022 set out below.

Respective responsibilities of trustees and examiner

The charity's trustees responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for the period (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- Examine the accounts
- Follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiners statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements have not been met;

or

- (2) To which. In my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Independent Examiner



Signature: Mr Dawood Masood AFA, MIPA

Date: 29/01/2023

The Qamar Trust
Statement of Financial Activities
For the year ended 31st December, 2022

	Notes	Unrestricted Funds £	Restricted funds £	2022 £	2021 £
Incoming Resources:					
Incoming resources from generated funds					
Voluntary Income	6	324,250	186,454	510,703	496,883
Activities for generating funds		-	-	-	-
Total income resources		324,250	186,454	510,703	496,883
Resources expanded:					
Cost of generating funds					
Charitable Activities	7	52,195	477,922	530,117	403,307
Admin cost		21,060	-	20,953	3,923
Governance cost		179	-	179	1,750
Total resources expanded		73,434	477,922	551,249	408,980
Net incoming resources before transfer		250,815	-291,468	-40,546	87,903
Net movement of funds:					
Net income for the year		250,815	-291,468	-40,546	87,903
Total funds brought forward		-	-	87,903	-
Net funds carried forward		250,815	-291,468	47,357	87,903

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 10 to 13 form part of these financial statements.

The Qamar Trust
Balance sheet
As at 31st December, 2022

	Notes	2022	2021
Assets			
Fixed Assets:			
Tangible Assets	2	-	-
Current Assets:			
Cash in hand & at bank		47,250	87,903
		<u>47,250</u>	<u>87,903</u>
Creditors: Amount falling due within 1 year	3	-	-
Net Current Assets/Liabilities		<u>47,250</u>	<u>87,903</u>
Total Assets less Current Liabilities		<u>47,250</u>	<u>87,903</u>
Capital & Reserves			
Unrestricted funds			
General funds	5	338,718	361,375
Designated funds		<u>-291,468</u>	<u>-273,472</u>
		<u>47,250</u>	<u>87,903</u>

For the year ending 31/12/2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. Approved by the Board of Trustees on 09/01/2023 and signed on their behalf by:

Mohsin Adam Haveliwala
Trustee

The Qamar Trust
Notes to the Accounts
For the year ended 31st December, 2022

1. ACCOUNTING POLICIES

a) Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

b) Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

c) Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

d) Allocation & Apportionment of costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

e) Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

The Qamar Trust
Notes to the Accounts
For the year ended 31st December, 2022

2- Tangible Fixed Assets	Fixture & Fittings	Equipment	Total
	£	£	£
Cost:			
As at 01/11/2021	-	-	-
Depreciation:			
As at 01/11/2021	-	-	-
For the Year			
As at 31/10/2022	-	-	-
Net Book Value:			
As at 31/10/2022	-	-	-
As at 31/10/2021	-	-	-

3- Creditors falling during the year	2022	2021
	£	£
	-	-
	-	-

4- Company Limited by Guarantee

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £1,000, to the company should it be wound up. At 31/12/2022 there were members.

5- Funds	Brought forward	Incoming resources	Outgoing resources	Transfer	Carried forward
	£	£	£	£	£
Designated funds	-	186,454	477,922	-	-291,468
General funds	87,903	324,250	73,434	-	338,718
	87,903	510,703	551,356	-	47,250

6- Incoming Resources	Unrestricted funds	Restricted funds	2022	Unrestricted funds	Restricted funds	2021
	£	£	£	£	£	£
Grants						
Voluntary Income	290,972	186,454	477,426	361,750	116,035	477,785
Gift Aid	33,277	-	33,277	19,098	-	19,098
	324,250	186,454	510,703	380,848	116,035	496,883
Grants						
Activities for generating funds	-	-	-	-	-	-
	324,250	186,454	510,703	380,848	116,035	496,883

The Qamar Trust
For the year ended 31st December, 2022
Notes to the Accounts

7- Resources Expended	2022	2021
	£	£
Unrestricted funds		
Charitable Activities		
Donations	51,695	-
Sundry Expenses	500	2,582
	52,195	2,582
	2022	2021
	£	£
Restricted funds		
Bakery project	21,294	-
Food	100,549	70,201
Pakistani floods	10,750	-
Ramadan 22	33,854	121,225
Water	10,420	11,850
Qurbani	5,178	2,020
Orphans	16,609	-
Afghanistan	22,321	-
Bangladesh	10,000	-
Widows	3,000	-
Emergency Response	5,500	-
Education	71,161	80
Jordan	150	-
Palestine	13,598	16,350
Mali	39,323	-
Rohingya	5,500	15,350
Lebanon	3,000	47,600
Somalia	61,168	-
Yemen	5,500	45,253
Zakat	22,235	-
Winters	5,090	4,492
Sewing project	11,722	7,294
Eid Gifts	-	9,220
Quran project	-	45
Project PG	-	20,000
Health	-	144
Syria	-	29,600
	477,922	400,725

The Qamar Trust
Notes to the Accounts
For the year ended 31st December, 2022

	2022	2021
	£	£
Admin cost		
Advertisement	165	-
Website	374	-
Printing & Stationary	300	465
Miscellaneous	295	-
Internet	158	-
Travel	13,821	1,768
Admin cost	5,839	1,085
Wages	-	-
Bank charges	107.28	413
Website/IT/Software	-	192
	21,060	3,923
	2022	2021
	£	£
Governance cost		
Accountancy	179	1,750
	179	1,750