

Hayat Orphanage

Report of the Trustees and Unaudited Financial Statements

For the period ended 31 December 2021

Hayat Orphanage
Contents Page
For the period ended 31 December 2021

Report of the Trustees	1
Independent Examiner's Report to the Trustees	2
Statement of Financial Activities	3
Statement of Financial Position	4
Notes to the Financial Statements	5
Detailed Statement of Financial Activities	6

Hayat Orphanage
Report of the Trustees
For the period ended 31 December 2021

The Trustees have pleasure in presenting their report and the financial statements for the charity for the period ended 31 December 2021. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.
The trustees confirm that the objective of the Charity is to provide educational support to orphans and less fortunate children in Afghanistan.

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Hayat Orphanage
Charity registration number	1191661
Principal address	111 Wilton Road Sparkhill Birmingham B11 4PN

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Maaz Arabi
Halim Kharoty
Najeebullah Khan Nassiry

Independent examiners	Naseems Chartered Certified Accountants 104 Stoney Lane Sparkbrook Birmingham B12 8AF
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Approved by the Board of Trustees and signed on its behalf by

.....	18 October 2022
Maaz Arabi	

Hayat Orphanage
Statement of Financial Activities
For the period ended 31 December 2021

	Notes	Unrestricted funds £
Income and endowments from:		
Donations and legacies		32,006
Total		32,006
Expenditure on:		
Raising funds		(15,333)
Total		(15,333)
Net income		16,673
Reconciliation of funds		
Total funds brought forward		2,539
Total funds carried forward		19,212

Hayat Orphanage
Statement of Financial Position
As at 31 December 2021

	Notes	2021 £
Fixed assets		
Tangible assets	3	999
		<u>999</u>
Current assets		
Cash at bank and in hand		18,213
		<u>18,213</u>
Net current assets		<u>18,213</u>
Total assets less current liabilities		<u>19,212</u>
Net assets		<u>19,212</u>
The funds of the charity		
Unrestricted income funds	4	19,212
Total funds		<u>19,212</u>

The financial statements were approved and authorised for issue by the Board and signed on its behalf by:

Maaz Arabi
Trustee

18 October 2022

Hayat Orphanage
Notes to the Financial Statements
For the period ended 31 December 2021

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Charities Act 2011.

Hayat Orphanage 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 note(s).

Going concern

the financial statements are prepared on the assumption that the charity is a going concern and will continue its operations for the foreseeable future.

Incoming resources

All incoming resources are included in the statement of financial activities when the Charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

2. Particulars of employees

	2021
Support Staff	0
	<u>0</u>

3. Tangible fixed assets

Cost or valuation	Computer Equipment £
Additions	999
At 31 December 2021	<u>999</u>
Net book values	
At 31 December 2021	<u><u>999</u></u>

Hayat Orphanage
Notes to the Financial Statements Continued
For the period ended 31 December 2021

4. Movement in funds

Unrestricted Funds

	Balance at 06/10/2020 £	Incoming resources £	Outgoing resources £	Balance at 31/12/2021 £
<i>General</i>				
General	2,539	32,006	(15,333)	19,212
	2,539	32,006	(15,333)	19,212

Purpose of unrestricted Funds

General

The purpose of the fund is to support charitable activities in Afghanistan.

5. Analysis of net assets between funds

	Tangible fixed assets £	Net current assets / (liabilities) £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	999	18,213	19,212
	999	18,213	19,212

Hayat Orphanage
Detailed Statement of Financial Activities
For the period ended 31 December 2021

	2021 £
INCOME AND ENDOWMENT	
Donations and legacies	
Donations	32,006
	32,006
Total incoming resources	32,006
EXPENDITURE	
Raising donations and legacies	
Donations	(8,709)
	(8,709)
SUPPORT COSTS	
Management	
Management	(5,887)
	(5,887)
IT	
IT	(92)
	(92)
General expenses	
General expenses	(645)
	(645)
Total resources expended	(15,333)
Net Income	16,673