

Emaan Relief

Charity No. 1193585

Company No. 12676853

Trustees' Report and Unaudited Accounts

17 December 2023

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The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 17 December 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 12676853

Charity No. 1193585

Registered Office

3rd Floor, 120 Baker Street
London
W1U 6TU

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

A.K. Akamammad	
S. Chowdhury	
S.S. Hussain	(Resigned 8 July 2023)
A. Nasir	

Accountants

Tax Whizz
Greencoat House
First Floor
259 Stratford Road
Birmingham
B11 1QS

Bankers

Natwest Bank

OBJECTIVES AND ACTIVITIES

The charity's objects are to support such general charitable purposes according to the law of England and Wales as the trustees may in their absolute discretion determine, in particular but not exclusively to relieve financial hardship and advance education for the public benefit.

The trustees are grateful to all donors and volunteers who have supported Emaan Relief in 2023. We look forward to continuing our mission to relieve financial hardship and advance education in 2024.

Activities during the Year: Emaan Relief 2023 Projects**Winter Aid - Lebanon**

In January, Emaan Relief provided vital winter aid to Lebanon, assisting 18,833 beneficiaries. The aid included blankets, coats, hats, scarves, gloves, children's wellingtons, hygiene packs, heating fuel, food packs, meat distribution, hot meals, cash assistance, and organized an orphan fun day. This comprehensive support was essential in helping families endure the harsh winter months.

Turkey & Syria Earthquake Relief

In the wake of the devastating earthquakes in Turkey and Syria in March, Emaan Relief responded promptly by distributing hot meals, blankets, pillows, food packs, and hygiene kits. The aid reached 13,160 individuals who were struggling to recover from the disaster's immediate aftermath, providing much-needed relief and comfort.

Ramadan Projects

During Ramadan, Emaan Relief ensured that 7,500 people across Togo, Syria, Lebanon, Afghanistan, and Gaza received hot iftar meals. Additionally, 310 food packs were distributed to 1,860 beneficiaries in Togo, Syria, Lebanon, Afghanistan, Gaza, and Yemen, ensuring that families had sufficient food during this holy month. The organization also facilitated Zakatul Fitr for 500 families in Lebanon, benefiting 3,000 individuals by providing them with rice.

Zakat and Malnourishment Assistance

In May, Emaan Relief extended its support to Togo by providing cash assistance to an orphanage, benefiting 50 orphans. Moreover, in Yemen, the charity funded malnourishment treatment for four individuals, addressing severe health issues caused by food scarcity.

Qurbani Project

The annual Qurbani project in June saw Emaan Relief sacrificing 143 animals in Malawi, Yemen, and Togo. This initiative benefited 9,192 people, ensuring they had access to nutritious meat during the celebration of Eid ul-Adha.

Regular Projects

Throughout the year, Emaan Relief continued its regular projects. In Yemen, the organization supported orphans and widows, reaching 660 beneficiaries by providing essential supplies and monthly food packs. The Emaan Relief Foundation in Bangladesh educated 150 full-time students, including 50 boarders who received all necessary daily supplies, safeguarding, and nutritious meals. In Lebanon, the charity provided cash assistance to 155 individuals, offering financial relief and stability.

Pakistan Village Construction

The construction of a village in Pakistan, which included 132 homes, a masjid, and a school, neared completion in September, with an expected opening in February 2024. This project will benefit 1,292 individuals, offering them a safe and structured living environment.

Water Wells Construction

The organization also prioritized access to clean water through the construction of various wells. In Pakistan, 327 handpumps, 37 tube wells, and 9 solar wells were built, benefiting a combined total of 18,960 people. In Togo, 7 medium wells and 4 large wells were constructed, providing clean water to 2,200 individuals.

Masjid Construction

The construction of masjids remained a key focus. In April, Masjid Al Malik was built in Ghana, serving 40 community members. This was followed by Masjid Ar Raheem in May, also in Ghana, supporting another 40 individuals. In Togo, Masjid Al-Amin was started in May, providing a place of worship for 250 people. Lastly, in December, Masjid Noor ul Islam was built in Pakistan, benefiting 300 community members.

Palestine Emergency Appeal

Emaan Relief's response to the Palestine emergency appeal in October was comprehensive, providing hospital medical supplies, first aid kits, hot meals, food packs, hygiene kits, blankets, gas cylinders with stoves, baby packs, and an ambulance. The aid reached multiple hospitals and 33,901 beneficiaries, ensuring wide-reaching support amidst the crisis.

FINANCIAL REVIEW

During the year the charity received income of £887,660 (2022: £684,358)

Reserves and investment policy

There is little scope for the charity to adopt a formal investment policy due to its limited funds. Expenditure of £724,032 was incurred during the year. Overall there was a surplus of £163,628 (2022: 18659). The funds carried forward at the end of the year was £232,096 (2022: £68,468) £54,532 of the current year fund balance represents unrestricted fund, and £109,096 represents the restricted fund balance.

Trustees' responsibilities in relation to financial statements

Law applicable to charities in England and Wales requires trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the trustees are required to:

Reserves policy

The Trustees recognise the need to have reserves in place to ensure the continuation of our work in the event of an unforeseen downturn. Our policy is to hold enough funds to meet six months operating costs of the excluding distribution of Zakat, and of our community activities and programs.

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

Trustees Annual Report

The Trustees are responsible for keeping proper accounting records that 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 Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

A handwritten signature in black ink, appearing to read 'A.K. Akamammad', with a horizontal line underneath.

A.K. Akamammad

Trustee

11 October 2024

Independent Examiner's Report to the trustees of Emaan Relief

I report to the charity trustees on my examination of the financial statements of Emaan Relief for the year ended 17 December 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements 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

As the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of IFA, which is one of the listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Zafar Masood IFA
Tax Whizz
Greencoat House
First Floor
259 Stratford Road
Birmingham
B11 1QS
11 October 2024

Emaan Relief
Statement of Financial Activities
for the year ended 17 December 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Notes				
Income and endowments from:					
Donations and legacies	3	116,943	770,717	887,660	684,358
Total		116,943	770,717	887,660	684,358
Expenditure on:					
Raising funds	4	6,611	-	6,611	49,906
Charitable activities	5	1,050	659,168	660,218	614,593
Other	6	57,203	-	57,203	1,200
Total		64,864	659,168	724,032	665,699
Net gains on investments		-	-	-	-
Net income		52,079	111,549	163,628	18,659
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		52,079	111,549	163,628	18,659
Other gains and losses					
Net movement in funds		52,079	111,549	163,628	18,659
Reconciliation of funds:					
Total funds brought forward		30,129	38,339	68,468	49,809
Total funds carried forward		82,208	149,888	232,096	68,468

Emaan Relief
Summary Income and Expenditure Account
for the year ended 17 December 2023

	2023	2022
	£	£
Income	887,660	684,358
Gross income for the year	<u>887,660</u>	<u>684,358</u>
Expenditure	724,032	665,699
Total expenditure for the year	<u>724,032</u>	<u>665,699</u>
Net income before tax for the year	163,628	18,659
Net income for the year	<u><u>163,628</u></u>	<u><u>18,659</u></u>

Emaan Relief**Balance Sheet****at 17 December 2023**

Company No. 12676853	Notes	2023 £	2022 £
Current assets			
Debtors	8	80,300	-
Cash at bank and in hand		156,157	69,668
		<u>236,457</u>	<u>69,668</u>
Creditors: Amount falling due within one year	9	(4,361)	(1,200)
Net current assets		<u>232,096</u>	<u>68,468</u>
Total assets less current liabilities		<u>232,096</u>	<u>68,468</u>
Net assets excluding pension asset or liability		<u>232,096</u>	<u>68,468</u>
Total net assets		<u><u>232,096</u></u>	<u><u>68,468</u></u>
The funds of the charity			
Restricted funds	10		
Restricted income funds		149,888	38,339
		<u>149,888</u>	<u>38,339</u>
Unrestricted funds	10		
General funds		82,208	30,129
		<u>82,208</u>	<u>30,129</u>
Reserves	10		
Total funds		<u><u>232,096</u></u>	<u><u>68,468</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 17 December 2023 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 Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 11 September 2024

And signed on its behalf by:



A.K. Akamammad

Trustee

11 October 2024

1 Accounting policies**Basis of preparation**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Notes to the Accounts**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Income from donations and legacies

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
Gift Aid	107,009	-	107,009	61,856
Donations	9,934	770,717	780,651	622,502
	<u>116,943</u>	<u>770,717</u>	<u>887,660</u>	<u>684,358</u>

4 Expenditure on raising funds

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Costs of generating voluntary income</i>			
Fundraising Costs	6,611	6,611	49,906
	<u>6,611</u>	<u>6,611</u>	<u>49,906</u>

5 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Charitable activities	-	659,168	659,168	614,593
<i>Governance costs</i>				
Independent examination fees	1,050	-	1,050	-
	<u>1,050</u>	<u>659,168</u>	<u>660,218</u>	<u>614,593</u>

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Advertising and Marketing	3,286	3,286	-
Carriage and Delivery	3,895	3,895	-
Events	1,727	1,727	-
Motor and travel costs	15,592	15,592	-
General administrative costs	14,781	14,781	-
Legal and professional costs	17,922	17,922	1,200
	<u>57,203</u>	<u>57,203</u>	<u>1,200</u>

Emaan Relief

Notes to the Accounts

7 Staff costs

No employee received emoluments in excess of £60,000.

8 Debtors

	2023	2022
	£	£
Prepayments and accrued income	80,300	-
	<u>80,300</u>	<u>-</u>

9 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Accruals	4,361	1,200
	<u>4,361</u>	<u>1,200</u>

10 Movement in funds

	At 18 December 2022	Incoming resources (including other gains/losses) £	Resources expended £	At 17 December 2023 £
Restricted funds:				
Restricted income funds:				
	38,339	770,717	(659,168)	149,888
<i>Total</i>	<u>38,339</u>	<u>770,717</u>	<u>(659,168)</u>	<u>149,888</u>
Unrestricted funds:				
General funds	30,129	116,943	(64,864)	82,208
	<u>68,468</u>	<u>887,660</u>	<u>(724,032)</u>	<u>232,096</u>
Total funds				

11 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Net current assets	75,939	156,157	232,096
	<u>75,939</u>	<u>156,157</u>	<u>232,096</u>

12 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Emaan Relief
Detailed Statement of Financial Activities
for the year ended 17 December 2023

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
Gift Aid	107,009	-	107,009	61,856
Donations	9,934	770,717	780,651	622,502
	<u>116,943</u>	<u>770,717</u>	<u>887,660</u>	<u>684,358</u>
Total income and endowments	116,943	770,717	887,660	684,358
Expenditure on:				
Costs of generating donations and legacies				
Fundraising Costs	6,611	-	6,611	49,906
	<u>6,611</u>	<u>-</u>	<u>6,611</u>	<u>49,906</u>
Total of expenditure on raising funds	6,611	-	6,611	49,906
Charitable activities				
Charitable activities (Funds analysis is on last page)	-	659,168	659,168	614,593
	<u>-</u>	<u>659,168</u>	<u>659,168</u>	<u>614,593</u>
Governance costs				
Independent examination fees	1,050	-	1,050	-
	<u>1,050</u>	<u>-</u>	<u>1,050</u>	<u>-</u>
Total of expenditure on charitable activities	1,050	659,168	660,218	614,593
Other expenditure				
Advertising and Marketing	3,286	-	3,286	-
Carriage and Delivery	3,895	-	3,895	-
Events	1,727	-	1,727	-
	<u>8,908</u>	<u>-</u>	<u>8,908</u>	<u>-</u>
Motor and travel costs				
Travel and subsistence	15,592	-	15,592	-
	<u>15,592</u>	<u>-</u>	<u>15,592</u>	<u>-</u>
General administrative costs, including depreciation and amortisation				
Bank charges	2,347	-	2,347	-
Software, IT support and related costs	12,187	-	12,187	-
Sundry expenses	247	-	247	-
	<u>14,781</u>	<u>-</u>	<u>14,781</u>	<u>-</u>
Legal and professional costs				
Accountancy and bookkeeping	2,922	-	2,922	1,200

Emaan Relief**Detailed Statement of Financial Activities**

Consultancy fees	15,000	-	15,000	-
	17,922	-	17,922	1,200
Total of expenditure of other costs	57,203	-	57,203	1,200
Total expenditure	64,864	659,168	724,032	665,699
Net gains on investments	-	-	-	-
Net income	52,079	111,549	163,628	18,659
Net income before other gains/(losses)	52,079	111,549	163,628	18,659
Other Gains	-	-	-	-
Net movement in funds	52,079	111,549	163,628	18,659
Reconciliation of funds:				
Total funds brought forward	30,129	38,339	68,468	49,809
Total funds carried forward	82,208	149,888	232,096	68,468

Emaan Relief
Analysis Across Restricted Funds
Charitable Activities Expenditure
for the year ended 17 December 2023

Charitable Activities

Restricted Funds Analysis	2023	2022
	£	£
Afghanistan Homes	20,000	-
Annual Football Event	-	305
Earthquake Appeal	41,513	-
Emaan Relief Foundation (ERF)	20,939	40,140
Emergency Appeal	239,680	26,502
Emergency Homes	84,600	210,185
Emergency Winter Appeal	68,473	67,547
Family Sponsorship	10,125	-
Feed the Orphans	-	10,962
Flood Appeal Pakistan	13,800	-
Food Packs & Hotmeals	9,000	29,045
Hot Iftar Meals	7,500	-
Medical Aid Supplies	2,400	-
Mosque	45,891	51,970
Pakistan School	10,000	-
Quran Distribution	-	3,000
Qurbani	10,890	12,865
Water Relief & Water Wells	47,762	32,184
Widows and Orphans monthly	17,806	-
Zakat	7,389	105,880
Zakat-ul-fitr	1,400	3,800
Total	659,168	594,385