

REGISTERED COMPANY NUMBER: 07307055 (England and Wales)
REGISTERED CHARITY NUMBER: 1193595

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022
FOR
HAQ WATER FOR LIFE LIMITED

Momentum Taxation and Accountancy Ltd
Harelands Courtyard Offices
Moor Road
Melsonby
Richmond
North Yorkshire
DL10 5NY

HAQ WATER FOR LIFE LIMITED

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6 to 7
Statement of Financial Activities	8
Balance Sheet	9 to 10
Notes to the Financial Statements	11 to 15
Detailed Statement of Financial Activities	16

HAQ WATER FOR LIFE LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2022. 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 Republic of Ireland (FRS 102) (effective 1 January 2019).

HAQ WATER FOR LIFE LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

OBJECTIVES AND ACTIVITIES

Objectives and aims

Haq Water for Life aims to provide a brighter future for people in Africa, whom are affected by poverty and cannot afford the basic provisions for themselves. Our mission is to eradicate poverty and facilitate people to become self-sufficient, enabling them to support themselves and their families/communities.

The objects of the charity as set out in its constitution registered with the charity commission are summarised as follows:

- (i) To advance and improve the level of education in local communities in Africa by providing and assisting in the provision of the facilities for education
- (ii) To relieve charitable need and sickness by promoting and improving the supply of food, water, medical supplies, utilities and all matters required to improve the social welfare of the inhabitants of Africa with a view to improving their conditions of life
- (iii) The relief of financial hardship, either generally or individually, of people living in Africa by making grants of money for providing or paying for items, services or facilities
- (iv) To promote such other purposes as are exclusively charitable under the laws of England and Wales as the company may determine

When planning and carrying out our activities for the year, Haq Water for Life have considered the Commission's guidance on public benefit and ensured this was the primary focus on any charitable work carried out.

Education

Haq Water for Life has supported 2 independent schools in rural areas in Kenya with a total sum of £4,280. This provided free education, accommodation and full boarding facility (3 meals a day) for children whose parents were unable to afford the costs. The funds would also support the employment of teachers/staff.

Food & Water

Supporting the 2 schools with charitable aid, meant children were provided food and clean water during their studies.

Haq Water for Life have actively distributed fresh meat to local communities in Kenya throughout the year, providing them a much needed meat protein in their diet. This charitable aid provided approximately 2 tons of meat to the most needy. Total sum of aid delivered was £6,604.

Annually there is an event in the Islamic calendar called Eid Ul-Adha, which is celebrated in most parts of Kenya. A sum of £4,661 was spent on animals which were sacrificed to provide fresh meat to those whom were most in need. This equated to approximately 1 ton of meat. This also provided the much needed meat protein in their diet.

HAQ WATER FOR LIFE LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

During the year, 2 water projects (boreholes) have been delivered in Kenya. A total of £1,920 was spend on constructing the boreholes, providing easier access for people to fresh, clean water benefiting thousands of people in local communities.

Grant Making

Small cash donations were made to people whom are in poverty as part of an annual Islamic event called Eid Ul-Fitr. Haq Water for Life distributed the sum of £54 to the most needed.

Administration Costs

Haq Water for Life has recently registered with the Charity Commission in 2021 and we were able to claim gift aid for the previous years. We received gift aid to the sum of £1,073 for 2 previous years, which contributed towards some of the expenditure incurred in running the charity.

To promote the activities of the charity and to be able to reach a wider audience, costs were incurred in developing a website. The sum of £2,477 were spent in developing and maintaining a website throughout the year. The gift aid received paid towards the costs incurred and remaining balance was paid directly by the trustees. No funds were taken from any customer donations.

During the year, the trustees rented an office to conduct the operations of the charity. Due to rising costs and bank charges the trustees did not keep the office for the entire year. The funding for this office was also donated by the trustees and no funding was taken from any other donations. The total sum spent was £1,733.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

At Haq Water for Life, we believe the charitable work which has been carried out during the financial year has had a significant positive impact on the well-being of individuals and communities. We have successfully managed to extend our charitable aid to more rural areas in Kenya, supporting those who are deprived of any charity.

The support to local educational facilities has given the opportunity to better the social welfare of the students and other personnel. In this financial year, 10 students have completed their education and either proceeded to further their education or to seek employment. Supporting the schools have allowed adults to gain employment, enabling them to become self-sufficient and provide/support their own families.

The charitable impact of distributing fresh meat can easily be seen and measured by the improvement in health of individuals and families. This provides the much needed meat protein to their diet whom are malnourished and cannot afford to consume meat due to costs. Haq Water for Life has successfully donated approximately 3 tons of meat during this financial year.

Haq Water for Life has experienced the joy and happiness in communities when water projects are completed. This charitable aid provides fresh clean and safe water to communities at no cost. This has a significant public benefit and a vital part in improving the social welfare and condition of life of inhabitants in Kenya.

HAQ WATER FOR LIFE LIMITED
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

FINANCIAL REVIEW

Financial position

At the end of the financial year, income from donations received amounted to £28,579 in unrestricted funds. A minimum of £2,000 will be held as reserves in the form of unrestricted funds to ensure in the event of a significant drop in funding, Haq Water for Life will be able to continue its current activities while consideration is given to ways which additional funds may be raised

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006. Incorporated on 07th July 2010 and registered with The Charity Commission on 18th February 2021

Recruitment and appointment of new trustees

The directors of the company are also the board of trustees for the purpose of charity law and under the company's articles. The board of trustees are a self-appointing body. New trustees are appointed in the event of a resignation, death or where the numbers fall below the minimum stipulated in its constitution. In the event of an appointment, the existing trustees are invited to nominate suitable candidates who have the suitable skills and behaviour to be successful in the role. Following careful consideration, the trustees would then vote on who should be hired.

Induction and training of new trustees

Training on the operations of Haq Water for Life are delivered to all new trustee. Guidance notes from the Charity Commissions website are provided including public benefit. All policies and procedures at Haq Water for Life are shared to enable a thorough and deep understanding of the charity. All trustees maintain a working knowledge of the charity and company law through board meetings held biannually.

Risk management

The trustees have identified the major risks the charity is exposed to and believe that adequate systems are in place to mitigate these risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

07307055 (England and Wales)

Registered Charity number

1193595

Registered office

73 Crowtree Lane
Bradford
West Yorkshire
BD8 0AN

HAQ WATER FOR LIFE LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2022

Trustees

M S Yasin (resigned 7/2/2022)

Dr K Ali (resigned 7/2/2022)

M S Zoman

N Jamal (appointed 7/2/2022)

A Khan

Independent Examiner

Momentum Taxation and Accountancy Ltd

Harelands Courtyard Offices

Moor Road

Melsonby

Richmond

North Yorkshire

DL10 5NY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Haq Water for Life Limited for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on and signed on its behalf by:

.....
A Khan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
HAQ WATER FOR LIFE LIMITED

Independent examiner's report to the trustees of Haq Water for Life Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2022.

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 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 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 REPORT TO THE TRUSTEES OF
HAQ WATER FOR LIFE LIMITED

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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
4. the accounts 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 accounts to be reached.

 Momentum Taxation and Accountancy Ltd.

P Cartwright
The Association of Chartered Certified Accountants

Momentum Taxation and Accountancy Ltd
Harelands Courtyard Offices
Moor Road
Melsonby
Richmond
North Yorkshire
DL10 5NY

Date: 31/5/2023

HAQ WATER FOR LIFE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		28,579	21,336
EXPENDITURE ON			
Charitable activities			
Charity		21,936	18,763
Other		238	1,542
Total		22,174	20,305
NET INCOME		6,405	1,031
RECONCILIATION OF FUNDS			
Total funds brought forward		3,467	2,436
TOTAL FUNDS CARRIED FORWARD		9,872	3,467

The notes form part of these financial statements

HAQ WATER FOR LIFE LIMITED

BALANCE SHEET

31 JULY 2022

	Notes	2022 Unrestricted fund £	2021 Total funds £
CURRENT ASSETS			
Cash at bank		10,517	4,929
CREDITORS			
Amounts falling due within one year	4	(645)	(1,462)
NET CURRENT ASSETS		<u>9,872</u>	<u>3,467</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		9,872	3,467
NET ASSETS		<u>9,872</u>	<u>3,467</u>
FUNDS	5		
Unrestricted funds		<u>9,872</u>	<u>3,467</u>
TOTAL FUNDS		<u>9,872</u>	<u>3,467</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

HAQ WATER FOR LIFE LIMITED

BALANCE SHEET - continued

31 JULY 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

.....
A Khan - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared 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' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. 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.

Taxation

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

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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

HAQ WATER FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2022 nor for the year ended 31 July 2021.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	21,336
EXPENDITURE ON	
Charitable activities	
Charity	18,763
Other	1,542
Total	20,305
NET INCOME	1,031
RECONCILIATION OF FUNDS	
Total funds brought forward	2,436
TOTAL FUNDS CARRIED FORWARD	3,467

HAQ WATER FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Tax	-	322
Accrued expenses	645	1,140
	<u>645</u>	<u>1,462</u>

5. MOVEMENT IN FUNDS

	At 1/8/21	Net movement in funds	At 31/7/22
	£	£	£
Unrestricted funds			
General fund	3,467	6,405	9,872
	<u>3,467</u>	<u>6,405</u>	<u>9,872</u>
TOTAL FUNDS	<u>3,467</u>	<u>6,405</u>	<u>9,872</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	28,579	(22,174)	6,405
	<u>28,579</u>	<u>(22,174)</u>	<u>6,405</u>
TOTAL FUNDS	<u>28,579</u>	<u>(22,174)</u>	<u>6,405</u>

Comparatives for movement in funds

	At 1/8/20	Net movement in funds	At 31/7/21
	£	£	£
Unrestricted funds			
General fund	2,436	1,031	3,467
	<u>2,436</u>	<u>1,031</u>	<u>3,467</u>
TOTAL FUNDS	<u>2,436</u>	<u>1,031</u>	<u>3,467</u>

HAQ WATER FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

5. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,336	(20,305)	1,031
TOTAL FUNDS	<u>21,336</u>	<u>(20,305)</u>	<u>1,031</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/8/20 £	Net movement in funds £	At 31/7/22 £
Unrestricted funds			
General fund	2,436	7,436	9,872
TOTAL FUNDS	<u>2,436</u>	<u>7,436</u>	<u>9,872</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	49,915	(42,479)	7,436
TOTAL FUNDS	<u>49,915</u>	<u>(42,479)</u>	<u>7,436</u>

HAQ WATER FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2022

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2022.

HAQ WATER FOR LIFE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	27,506	21,336
Gift aid	1,073	-
	<u>28,579</u>	<u>21,336</u>
Total incoming resources	28,579	21,336
EXPENDITURE		
Charitable activities		
Charitable activities	21,936	18,763
Support costs		
Finance		
Bank charges	213	160
Other		
Tax	(80)	242
Governance costs		
Accountancy and legal fees	105	1,140
	<u>22,174</u>	<u>20,305</u>
Total resources expended	22,174	20,305
Net income	6,405	1,031

This page does not form part of the statutory financial statements