

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023
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

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FOR THE YEAR ENDED 31 JULY 2023

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HAQ WATER FOR LIFE LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2023

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 2023. 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).

OBJECTIVES AND ACTIVITIES

Objectives and Activities

Haq Water for Life aims to create a brighter future for impoverished communities in Africa by offering essential provisions they cannot afford. We are dedicated to eliminating poverty and empowering individuals to achieve self-sufficiency, thereby enabling them to support themselves and their 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

Haq Water for Life ensured all policies and procedures were adhered to when undertaking any charitable work. The Charity Commissions guidance on public benefit was a primary focus for all members, along with other key guidance notes.

Education

Haq Water for Life has supported two independent schools in Kenya, where students are able to obtain free education along with accommodation and the provisions of 3 meals a day. The students are carefully selected with the aim to maximise public benefit. This has created a brighter future for students and allows them to become self-sufficient and capable to support their families/communities. This charitable aid has significant benefits to families along with the individual students, who do not have the financial means to support the costs of education. The total sum of £4,925 has been provided for this cause.

Food & Water

As mentioned above, financially supporting the schools includes the provisions of 3 meals a day. A deep water borehole is available at the site, allowing them access to clean safe water. This provides the students with the vital ingredients to be successful in their education.

Throughout the year, Haq Water for Life has distributed fresh meat to local communities in Kenya who are unable to afford this commodity. This provides the vital meat protein for malnourished families allowing them to a better and healthier lifestyle, with the aim to improving their social welfare. The total sum of aid delivered was £6,484 which equates to approximately 1.7 tons of meat.

HAQ WATER FOR LIFE LIMITED

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 JULY 2023**

In addition to the regular meat distribution, there is an annual event in the Islamic calendar called Eid Ul-Adha. The total sum of aid delivered was £9,288 which equated to approximately 1.7 tons of meat. This was to benefit the public with essential meat protein for malnourished families and those who are unable to afford this commodity.

Haq Water for Life has built three deep well boreholes in different communities where access to clean, safe water was not available in the local proximity. This has a life changing benefit to communities and benefitting thousands of people. The public are able to access fresh, clean, safe water much easier and quicker, improving their social welfare. The total sum of aid delivered was £2,982.

Grant Making

Small cash donations were made at two points during the year, one was part of the annual Islamic event called Eid Ul-Fitr, and the other was during another annual Islamic event called Eid Ul-Adha. This cash donation was to provide the public small amounts of cash to purchase any provisions they require. The total aid delivered was £8,895 and was distributed to approximately 2,000 people.

Administration Costs

Haq Water for Life registered with the Charity Commission in 2021 and we were able to backdate our gift aid claim for the previous years. The total gift aid received was £7,218 including the backdated claims. As we do not deduct any amount from customer donations, we utilise our gift aid income to cover our expenditure for the running cost of the charity.

In order to reach a wider audience to show the charitable aid Haq Water for Life is carrying out, the sum of £840 were incurred in developing and maintaining the charity website. As previously mentioned the costs incurred were deducted from the gift aid income.

Two of the trustees at Haq Water for Life visited Kenya this financial year during the annual Islamic event of Eid Ul-Adha, this was to establish a better understanding of the charity and its operations. This would also allow the trustees to verify charitable aid being delivered and to seek other areas to explore in the future. The sum of £2,433 were incurred, which includes the cost of flights and accommodation. This expenditure was deducted from the income generated from gift aid.

Marketing materials were created to highlight the charitable aid Haq Water for Life was promoting. The sum of £843 were incurred and deducted from the income generated from gift aid.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Achievements and Performance

At Haq Water for Life, we believe the charitable aid 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 reach a far greater audience than before. We believe we have the ability to grow even further and reach out to further parts in Africa.

The support to local educational facilities has improved the social welfare of students and other personnel. In this financial year, 15 students have completed their education and are seeking further education or employment. This also supports employees of these establishments as they employed and become self-sufficient and able to support their families.

We have seen a significant improvement in communities when distributing fresh meat. Many individuals and families are malnourished and are unable to afford this commodity. This charitable aid provides individuals and families the vital meat protein in this diet and improves their health and well-being. Haq Water for Life has successfully donated approximately 3.4 tons of meat during this financial year.

Delivering 3 deep water boreholes has allowed communities to thrive and is a vital part in improving their social welfare and condition of life. Haq Water for Life has seen the happiness this brings to a community and the significant improvement in day to day lives of individuals and families. With this charitable aid, thousands of people are able to benefit and for a much longer term.

FINANCIAL REVIEW

Financial position

At the end of the financial year, income from donations received amounted to £32,742 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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Trustees

M S Zoman
N Jamal
A Khan

Independent Examiner

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

Approved by order of the board of trustees on 28 April 2024 and signed on its behalf by:

A Khan - Trustee

HAQ WATER FOR LIFE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 JULY 2023

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.

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 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 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.

P Cartwright
The Association of Chartered Certified Accountants

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

Date:

HAQ WATER FOR LIFE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		32,742	28,579
EXPENDITURE ON			
Charitable activities			
Charity		37,531	21,936
Other		642	238
Total		38,173	22,174
NET INCOME/(EXPENDITURE)		(5,431)	6,405
RECONCILIATION OF FUNDS			
Total funds brought forward		9,872	3,467
TOTAL FUNDS CARRIED FORWARD		4,441	9,872

The notes form part of these financial statements

HAQ WATER FOR LIFE LIMITED

BALANCE SHEET
31 JULY 2023

		2023 Unrestricted fund £	2022 Total funds £
	Notes		
CURRENT ASSETS			
Cash at bank		5,116	10,517
CREDITORS			
Amounts falling due within one year	4	(675)	(645)
NET CURRENT ASSETS		<u>4,441</u>	<u>9,872</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		4,441	9,872
NET ASSETS		<u>4,441</u>	<u>9,872</u>
FUNDS	5		
Unrestricted funds		<u>4,441</u>	<u>9,872</u>
TOTAL FUNDS		<u>4,441</u>	<u>9,872</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 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 2023

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 28 April 2024 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 2023

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	28,579
EXPENDITURE ON	
Charitable activities	
Charity	21,936
Other	238
Total	22,174
NET INCOME	6,405
RECONCILIATION OF FUNDS	
Total funds brought forward	3,467
TOTAL FUNDS CARRIED FORWARD	9,872

HAQ WATER FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023

4. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accrued expenses	675	645

5. MOVEMENT IN FUNDS

	At 1/8/22	Net movement in funds	At 31/7/23
	£	£	£
Unrestricted funds			
General fund	9,872	(5,431)	4,441
TOTAL FUNDS	<u>9,872</u>	<u>(5,431)</u>	<u>4,441</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	32,742	(38,173)	(5,431)
TOTAL FUNDS	<u>32,742</u>	<u>(38,173)</u>	<u>(5,431)</u>

Comparatives for 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
TOTAL FUNDS	<u>3,467</u>	<u>6,405</u>	<u>9,872</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2023

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	28,579	(22,174)	6,405
TOTAL FUNDS	<u>28,579</u>	<u>(22,174)</u>	<u>6,405</u>

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

	At 1/8/21 £	Net movement in funds £	At 31/7/23 £
Unrestricted funds			
General fund	3,467	974	4,441
TOTAL FUNDS	<u>3,467</u>	<u>974</u>	<u>4,441</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	61,321	(60,347)	974
TOTAL FUNDS	<u>61,321</u>	<u>(60,347)</u>	<u>974</u>

6. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

HAQ WATER FOR LIFE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	25,523	27,506
Gift aid	7,219	1,073
	32,742	28,579
Total incoming resources		
	32,742	28,579
 EXPENDITURE		
Charitable activities		
Charitable activities	37,095	21,936
Support costs		
Finance		
Bank charges	406	213
Other		
Tax	-	(80)
Governance costs		
Accountancy and legal fees	672	105
Total resources expended	38,173	22,174
Net (expenditure)/income		
	(5,431)	6,405

This page does not form part of the statutory financial statements