

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024
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 2024

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HAQ WATER FOR LIFE LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

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 2024. 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

Hab Water for Life is dedicated to fostering a brighter future for unpreserved communities in Africa by providing essential resources that are often inaccessible. Our mission is to eradicate poverty, enhance well-being, and empower individuals/communities across the continent to take control of their future.

The objects of the charity as set out in its constitution registered with the charity commission are summaries 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 prioritised adherence to all policies and procedures during its charitable activities, with a keen emphasis on the Charity Commission's guidance on public benefit, which remained a central focus for all members alongside other essential guidance materials.

Education

Haq Water for Life has collaborated with an independent school and mosque in Kenya throughout the year to offer free education to students who cannot enrol in state school and lack the resources for private education. This initiative includes accommodation and three daily meals. To ensure maximum public benefit, students are thoughtfully selected by the institution.

Having supported this establishment for many years, Haq Water for Life has witnessed the significant impact it has on both the students and the local community. This empowers students to pursue free education, enabling them either to seek employment or further educational opportunities afterward. Over the years, we have observed children thriving and building brighter futures for themselves and their families. A total of £3,936 has been contributed to this worthy cause in this financial year.

Food & Water

Food insecurity remains a pressing issue in many parts of Kenya, Haq Water for Life focused on delivering meat to those in need. This initiative not only addresses immediate hunger but also promotes health and well-being, by providing essential nutrients that are often lacking in impoverished households. Over this financial year and during the annual event of Eid Ul-Adha, Haq Water for Life delivered over 4 metric tons of meat to individuals and families who are unable to afford this luxury commodity. A total of £19,373 was delivered in this vital charitable aid.

HAQ WATER FOR LIFE LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2024

Haq Water for Life is dedicated to providing fresh water to communities lacking access to clean and safe drinking water, serving as a crucial lifeline for many underserved areas, particularly in Africa where the need is immense. Although we were unable to construct new boreholes this year, we focused on renovating and maintaining existing ones to ensure they remain functional.

Collaborating with the school and mosque enabled Hab Water for Life to deliver 3 daily meals and contribute to the availability of clean and safe drinking water for the establishment.

Grant Making

During the year, small cash donations were made on two occasions, one for the annual Islamic celebration of Ied Ul-Filar and the other for Ied Ul-Ad's. These donations aimed to provide the public with small amounts of cash to purchase essential provisions. In total, £4,626 in aid was distributed, benefiting approximately 1,000 individuals.

Administration Costs

The total gift aid received was £4,779, as we do not deduct any amounts from customer donations, we utilize our gift aid income to cover the charity's operational expenses.

To expand our outreach and showcase the charitable work of Hab Water for Life, we incurred costs of £210 for the development and maintenance of our charity website. As mentioned earlier, these expenses were deducted from our gift aid income.

During this financial year, two trustees from Hab Water for Life travelled to Kenya during the annual Islamic event of Ied Ul-Ad's, this was to gain a deeper understanding of the charity's operations. This visit allowed the trustees to verify the delivery of charitable aid and explore future opportunities. The total expenses amounting to £2,044, were also deducted from gift aid income.

We created marketing materials to highlight the charitable initiatives of Hab Water for Life, incurring costs of £812, which were deducted from our gift aid income.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Achievements and Performance

At Haq Water for Life, we firmly believe that our charitable initiatives throughout the financial year have made a profound positive impact on the well-being of individuals and communities. We are proud to have significantly expanded our reach, enabling us to provide aid to a much larger audience than ever before. We are confident in our capacity for further growth and outreach across more regions in Africa.

Our support for local educational institutions has greatly enhanced the social welfare of both students and staff. This year alone, 20 students have completed their education and are now pursuing further studies or seeking employment. This progress not only benefits the students but also empowers employees of these institutions, enabling them to achieve self-sufficiency and support their families.

Moreover, our distribution of fresh meat has delivered notable improvements to community health. With many individuals and families facing malnutrition and struggling to afford this essential resource, our charitable aid has been crucial in providing vital protein, thereby enhancing their overall health and well-being. During this financial year, Haq Water for Life has successfully donated over 4 tons of meat, making a significant difference in the lives of those we serve.

FINANCIAL REVIEW

Financial Review

At the close of the financial year, total income from donations reached £40,570 in unrestricted funds. To safeguard against a potential downturn in funding, a minimum of £2,000 will be maintained as reserves in unrestricted funds, enabling Haq Water for Life to sustain its current activities while exploring avenues for raising additional funding.

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.

STRUCTURE, GOVERNANCE AND MANAGEMENT

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 3 May 2025 and signed on its behalf by:

A Khan - Trustee

HAQ WATER FOR LIFE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 JULY 2024

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 2024.

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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North Yorkshire
DL10 5NY

Date:

HAQ WATER FOR LIFE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		40,570	32,742
EXPENDITURE ON			
Charitable activities			
Charity		39,624	37,531
Other		1,172	642
Total		40,796	38,173
NET INCOME/(EXPENDITURE)		(226)	(5,431)
RECONCILIATION OF FUNDS			
Total funds brought forward		4,441	9,872
TOTAL FUNDS CARRIED FORWARD		4,215	4,441

The notes form part of these financial statements

HAQ WATER FOR LIFE LIMITED

BALANCE SHEET
31 JULY 2024

		2024 Unrestricted fund £	2023 Total funds £
	Notes		
CURRENT ASSETS			
Debtors	4	20	-
Cash at bank		4,900	5,116
		<u>4,920</u>	<u>5,116</u>
CREDITORS			
Amounts falling due within one year	5	(705)	(675)
		<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>4,215</u>	<u>4,441</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,215</u>	<u>4,441</u>
		<u> </u>	<u> </u>
NET ASSETS		<u>4,215</u>	<u>4,441</u>
		<u> </u>	<u> </u>
FUNDS	6		
Unrestricted funds		4,215	4,441
		<u>4,215</u>	<u>4,441</u>
TOTAL FUNDS		<u>4,215</u>	<u>4,441</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 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 2024

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 3 May 2025 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 2024

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 2024

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	32,742
EXPENDITURE ON	
Charitable activities	
Charity	37,531
Other	642
Total	38,173
NET INCOME/(EXPENDITURE)	(5,431)
RECONCILIATION OF FUNDS	
Total funds brought forward	9,872
TOTAL FUNDS CARRIED FORWARD	4,441

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	20	-
	<u>20</u>	<u>-</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Accrued expenses	705	675
	<u>705</u>	<u>675</u>

6. MOVEMENT IN FUNDS

	At 1/8/23	Net movement in funds	At
	£	£	31/7/24 £
Unrestricted funds			
General fund	4,441	(226)	4,215
	<u>4,441</u>	<u>(226)</u>	<u>4,215</u>
TOTAL FUNDS	<u>4,441</u>	<u>(226)</u>	<u>4,215</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	40,570	(40,796)	(226)
	<u>40,570</u>	<u>(40,796)</u>	<u>(226)</u>
TOTAL FUNDS	<u>40,570</u>	<u>(40,796)</u>	<u>(226)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024

6. MOVEMENT IN FUNDS - continued

Comparatives for 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>

Comparative 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>

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

	At 1/8/22 £	Net movement in funds £	At 31/7/24 £
Unrestricted funds			
General fund	9,872	(5,657)	4,215
TOTAL FUNDS	<u>9,872</u>	<u>(5,657)</u>	<u>4,215</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2024

6. MOVEMENT IN FUNDS - continued

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	73,312	(78,969)	(5,657)
TOTAL FUNDS	<u>73,312</u>	<u>(78,969)</u>	<u>(5,657)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

HAQ WATER FOR LIFE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	35,739	25,523
Gift aid	4,831	7,219
	40,570	32,742
Total incoming resources		
	40,570	32,742
 EXPENDITURE		
Charitable activities		
Charitable activities	39,549	37,095
 Support costs		
Finance		
Bank charges	490	406
 Governance costs		
Accountancy and legal fees	757	672
Total resources expended	40,796	38,173
Net expenditure	(226)	(5,431)

This page does not form part of the statutory financial statements