

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025
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 2025

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HAQ WATER FOR LIFE LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 JULY 2025

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 2025. 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 is dedicated to fostering a brighter future for underserved 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 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 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.

OBJECTIVES AND ACTIVITIES

Significant activities

Education

Haq Water for Life has partnered with two independent schools/mosque in Kenya to provide free education for students, who are unable to access state schooling and lack the means for private education. This initiative offers not only quality learning, but also safe accommodation and three meals a day, ensuring that students are fully supported in their development. To maximise public benefit, students are carefully selected by the institution based on need.

By removing financial barriers, the programme empowers young people to pursue education, opening pathways to employment and further study. Over time, we have seen students grow in confidence, thrive academically, and build brighter futures for themselves and their families. In this financial year, a total of £9,692 has been contributed to support this vital cause.

Food & Water

Food insecurity remains a critical challenge across many regions of Kenya. In response, Haq Water for Life has prioritised the distribution of meat to those most in need. This initiative not only helps alleviate immediate hunger but also supports health and well-being by providing essential nutrients often lacking in low-income households. During this financial year, including the Islamic celebration of Eid ul-Adha, Haq Water for Life distributed over 4.2 tonnes of meat to vulnerable individuals and families who would otherwise be unable to afford such a valuable source of nutrition. A total of £21,368 was dedicated to this vital humanitarian effort.

Haq Water for Life remains committed to providing access to clean and safe drinking water for communities in need, particularly across underserved regions of Africa where the demand is greatest. This year, we successfully constructed three deep water boreholes in rural areas where communities previously had to walk over 3 kilometres to access water. For these communities, unsafe and distant water sources were the only option, making this intervention truly life changing. The provision of nearby, reliable water sources has significantly eased daily hardships and served as a vital lifeline for families.

In addition to new developments, we continued our efforts to repair and maintain existing boreholes, ensuring their ongoing functionality and long-term sustainability. A total of £8,656 was allocated to support this life changing initiative.

Grantmaking

During the year, targeted cash distributions were made to mark the Islamic celebrations of Eid ul-Fitr and Eid ul-Adha, providing timely support to vulnerable individuals and families. These contributions enabled recipients to purchase essential provisions during periods of heightened need, helping to ease financial strain and ensure dignified celebrations. In total, £4,000 was distributed, reaching approximately 1,000 individuals and delivering meaningful, immediate relief within communities.

OBJECTIVES AND ACTIVITIES

Administration Costs

During the financial year, the charity received a total of £5,651 in Gift Aid. In line with our commitment to ensuring that 100% of public donations go directly towards charitable activities, Gift Aid income is used exclusively to cover essential operational costs.

To strengthen our outreach and increase awareness of our work, £227 was invested in the development and maintenance of the charity's website, enhancing our ability to engage supporters and showcase impact.

In addition, two trustees undertook a visit to Kenya during the period of Eid ul-Adha to gain first-hand insight into our operations on the ground. This visit enabled direct verification of aid delivery, strengthened local partnerships, and supported the identification of future opportunities to expand our impact. Associated costs of £2,018 were fully covered through Gift Aid income.

Further investment of £199 was made in the creation of marketing materials to effectively communicate our initiatives, helping to broaden our reach and connect with a wider audience.

All such expenditures were funded through Gift Aid, ensuring that donor contributions continued to directly benefit those in need.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Achievements and Performance

We firmly believe that our charitable initiatives throughout the financial year have delivered a meaningful and lasting positive impact on the well-being of individuals and communities we serve. We are proud to have significantly expanded our reach, enabling us to support a greater number of beneficiaries than ever before, and we remain confident in our ability to further grow and extend our work across additional regions in Africa.

Our continued support for local educational institutions has strengthened social welfare for both students and staff. This year, 15 students successfully completed their education and have progressed to further study or employment opportunities. This achievement not only transforms the lives of the students but also contributes to the sustainability of the institutions, supporting staff livelihoods and promoting greater self-sufficiency within the wider community.

In addition, our fresh meat distribution programme has had a tangible impact on community health. With many people facing food insecurity and limited access to nutritious food, this initiative has provided an essential source of protein, helping to combat malnutrition and improve overall well-being. During this financial year, Haq Water for Life distributed over four tonnes of meat, delivering vital nutritional support and making a significant difference to the lives of those in need.

FINANCIAL REVIEW

Financial Review

At the close of the financial year, total income from donations reached £49,212 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.

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 2025

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 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 2025.

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 2025

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
INCOME AND ENDOWMENTS FROM			
Donations and legacies		49,212	40,570
EXPENDITURE ON			
Charitable activities			
Charity		49,523	39,624
Other		1,287	1,172
Total		50,810	40,796
NET INCOME/(EXPENDITURE)		(1,598)	(226)
RECONCILIATION OF FUNDS			
Total funds brought forward		4,215	4,441
TOTAL FUNDS CARRIED FORWARD		2,617	4,215

The notes form part of these financial statements

HAQ WATER FOR LIFE LIMITED

BALANCE SHEET
31 JULY 2025

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
CURRENT ASSETS			
Debtors	4	20	20
Cash at bank		4,042	4,900
		<u>4,062</u>	<u>4,920</u>
CREDITORS			
Amounts falling due within one year	5	(1,445)	(705)
		<u>2,617</u>	<u>4,215</u>
NET CURRENT ASSETS			
		<u>2,617</u>	<u>4,215</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,617</u>	<u>4,215</u>
NET ASSETS		<u>2,617</u>	<u>4,215</u>
FUNDS	6		
Unrestricted funds		<u>2,617</u>	<u>4,215</u>
TOTAL FUNDS		<u>2,617</u>	<u>4,215</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 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 2025

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 2025

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 2025

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the year ended 31 July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2025 nor for the year ended 31 July 2024.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	40,570
EXPENDITURE ON	
Charitable activities	
Charity	39,624
Other	1,172
Total	40,796
NET INCOME/(EXPENDITURE)	(226)
RECONCILIATION OF FUNDS	
Total funds brought forward	4,441
TOTAL FUNDS CARRIED FORWARD	4,215

HAQ WATER FOR LIFE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

4. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	20	20
	<u>20</u>	<u>20</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	705	-
Accrued expenses	740	705
	<u>1,445</u>	<u>705</u>

6. MOVEMENT IN FUNDS

	At 1/8/24	Net movement in funds	At 31/7/25
	£	£	£
Unrestricted funds			
General fund	4,215	(1,598)	2,617
	<u>4,215</u>	<u>(1,598)</u>	<u>2,617</u>
TOTAL FUNDS	<u>4,215</u>	<u>(1,598)</u>	<u>2,617</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	49,212	(50,810)	(1,598)
	<u>49,212</u>	<u>(50,810)</u>	<u>(1,598)</u>
TOTAL FUNDS	<u>49,212</u>	<u>(50,810)</u>	<u>(1,598)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

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

Comparative 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)
TOTAL FUNDS	<u>40,570</u>	<u>(40,796)</u>	<u>(226)</u>

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

	At 1/8/23 £	Net movement in funds £	At 31/7/25 £
Unrestricted funds			
General fund	4,441	(1,824)	2,617
TOTAL FUNDS	<u>4,441</u>	<u>(1,824)</u>	<u>2,617</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 JULY 2025

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	89,782	(91,606)	(1,824)
TOTAL FUNDS	<u>89,782</u>	<u>(91,606)</u>	<u>(1,824)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

HAQ WATER FOR LIFE LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,561	35,739
Gift aid	5,651	4,831
	49,212	40,570
Total incoming resources		
	49,212	40,570
 EXPENDITURE		
Charitable activities		
Charitable activities	49,523	39,549
Support costs		
Finance		
Bank charges	415	490
Governance costs		
Accountancy and legal fees	872	757
Total resources expended	50,810	40,796
Net expenditure		
	(1,598)	(226)

This page does not form part of the statutory financial statements