

**REGISTERED COMPANY NUMBER: CE026465 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1195538**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
NAZAR FATTIMA MEMORIAL FOUNDATION**

Shareef  
Chartered Accountants  
4 Highlands Court  
Cranmore Avenue  
Solihull  
West Midlands  
B90 4LE

	Page
Report of the Trustees	1 to 3
Independent Examiner’s Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11
Detailed Statement of Financial Activities	12

---

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 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 March 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 aims**

The relief of sickness and the preservation of health, in particular but without limitation, to people residing in Pakistan and who are suffering from poverty or financial hardship through the provision of medical camps, treatment, and equipment, and through providing education or health-related matters to the general public. To relieve poverty in the United Kingdom through the provision of Grants, Items, and Services to individuals in need.

**Significant activities**

The main activities accounted for the period of the accounts was the 'Langhar Food Service', and 'Clean Water Project' - which were delivered in Pakistan on a free basis for public benefit.

This is to combat food poverty and aims to do so by providing beneficiaries who attend with a meal.

In addition to the above the Foundation is also tackling the issue of dirty water in Pakistan, by providing clean and safe drinking water through Handpumps and Solar Water Wells.

The Foundation also implemented a Cataract Removal Camp in Pakistan during the period - this was delivered on a free basis for public benefit.

Ramadan Meals were also implemented in Bangladesh for the Rohingya refugee community, Palestine, and Pakistan - these meals again were delivered on a free basis for public benefit.

Lastly, the Foundation also delivered Emergency Aid to Palestine following the start of the conflict in October 2023 - through the provision of Food, Water, and other essential items.

**Public benefit**

The trustees have had regard to the guidance issued by the CC on public benefit, the food service and water projects provided by the Charity during this period falls within public benefit.

**ACHIEVEMENT AND PERFORMANCE**

**Charitable activities**

During the year ended 31 March 2023, Nazar Fattima Memorial Foundation has successfully run a 'Langhar Food Service' in Pakistan.

This food service benefits its beneficiaries by enabling them to be provided with a meal, where they may not otherwise have the access to do so.

It is attended by 275 people on a weekly basis.

100 pairs of Eid Clothes provided by the Foundation for Orphans in Pakistan.

The Foundation also implemented 20 Hand pumps and 3 Solar Water Wells across Sindh, Pakistan.

**FINANCIAL REVIEW**

**Financial position**

The charity raised a total of £59,347 in donations in the year to 31 March 2024 (2023 : £46,338). Total expenditure in the year totalled £60,392 (2023 : £45,147), giving a deficit of £1,045 (2023 : Surplus £1,391).

Total reserves as at 31 March 2024 were £7,101 (2023 : £8,146).

# NAZAR FATTIMA MEMORIAL FOUNDATION

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

---

### FINANCIAL REVIEW

#### Principal funding sources

The charity's principal source of funds is through fundraising events.

#### Reserves policy

Nazar Fattima Memorial Foundation provides Aid in various forms. It's beneficiaries are mainly in Pakistan, and funding streams are through fundraising events.

The rationale for our reserve policy, would be specifically for our Langhar Food Service and would mitigate any gaps in funding between future events.

The reserve policy is in place to mitigate any unforeseen circumstances in the form of costs, as well as fluctuations in exchange rate in currency,

The level of reserves is set at £500, as we deem this amount adequate enough should we have any shortfalls in funds.

This policy will be reviewed yearly, and on an event by event basis.

### 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.

#### Charity constitution

The Charity is a CIO, registered with Companies House and the Charity Commission.

### REFERENCE AND ADMINISTRATIVE DETAILS

#### Registered Company number

CE026465 (England and Wales)

#### Registered Charity number

1195538

#### Registered office

56 St Johns Road  
Slough  
Berkshire  
SL2 5EZ

#### Trustees

Mr Mohammed Zishan Afsar  
Ms Yasmin Bibi - Afsar Chair  
Miss Tahmeena Tariq

#### Company Secretary

Mr Mohammed Zishan Afsar

#### Independent Examiner

Shareef  
Chartered Accountants  
4 Highlands Court  
Cranmore Avenue  
Solihull  
West Midlands  
B90 4LE



**NAZAR FATTIMA MEMORIAL FOUNDATION**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

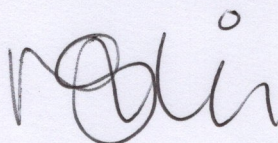
---

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Cashplus Bank  
Cottons Centre  
Cottons Lane  
London  
SE1 2QG

Approved by order of the board of trustees on 6 May 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Yasmin Bibi', with a small circle above the 'i'.

Ms Yasmin Bibi - Afsar - Trustee



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
NAZAR FATTIMA MEMORIAL FOUNDATION

---

Independent examiner's report to the trustees of Nazar Fattima Memorial Foundation ('the Company')  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 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 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.



Naeem Shareef

Shareef  
Chartered Accountants  
4 Highlands Court  
Cranmore Avenue  
Solihull  
West Midlands  
B90 4LE

6 May 2025

NAZAR FATTIMA MEMORIAL FOUNDATION

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		44,844	14,503	59,347	46,338
<b>EXPENDITURE ON</b>					
Raising funds		4,961	-	4,961	9,576
Charitable activities					
Charitable activities		20,187	34,164	54,351	34,681
Other		1,080	-	1,080	690
Total		26,228	34,164	60,392	44,947
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	6	18,616 (22,502)	(19,661) 22,502	(1,045) -	1,391 -
Net movement in funds		(3,886)	2,841	(1,045)	1,391
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		8,146	-	8,146	6,755
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>4,260</u>	<u>2,841</u>	<u>7,101</u>	<u>8,146</u>

The notes form part of these financial statements



# NAZAR FATTIMA MEMORIAL FOUNDATION

## BALANCE SHEET

31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>CURRENT ASSETS</b>					
Cash at bank		9,070	2,841	11,911	8,836
<b>CREDITORS</b>					
Amounts falling due within one year	5	(4,810)	-	(4,810)	(690)
<b>NET CURRENT ASSETS</b>		<u>4,260</u>	<u>2,841</u>	<u>7,101</u>	<u>8,146</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>4,260</u>	<u>2,841</u>	<u>7,101</u>	<u>8,146</u>
<b>NET ASSETS</b>		<u><u>4,260</u></u>	<u><u>2,841</u></u>	<u><u>7,101</u></u>	<u><u>8,146</u></u>
<b>FUNDS</b>	6				
Unrestricted funds				4,260	8,146
Restricted funds				2,841	-
<b>TOTAL FUNDS</b>				<u><u>7,101</u></u>	<u><u>8,146</u></u>

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

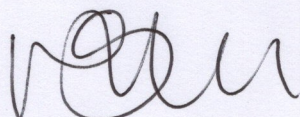
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

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 6 May 2025 and were signed on its behalf by:



Ms Yasmin Bibi - Afsar - Trustee

The notes form part of these financial statements



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.

The Charity is CIO, registered in England and Wales with Companies House and the Charity Commission.

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.

2. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Independent examiners fees	1,080	690
	<u>          </u>	<u>          </u>

## 3. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

## 4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	37,526	8,812	46,338
EXPENDITURE ON			
Raising funds	9,576	-	9,576
Charitable activities			
Charitable activities	2,779	31,902	34,681
Other	690	-	690
Total	13,045	31,902	44,947
NET INCOME/(EXPENDITURE)			
Transfers between funds	24,481 (23,091)	(23,090) 23,091	1,391 -
Net movement in funds	1,390	1	1,391
RECONCILIATION OF FUNDS			
Total funds brought forward	6,755	-	6,755
TOTAL FUNDS CARRIED FORWARD	8,145	1	8,146

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

## 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	3,040	-
Accrued expenses	1,770	690
	<u>4,810</u>	<u>690</u>

## 6. MOVEMENT IN FUNDS

	At 1.4.23	Net movement in funds	Transfers between funds	At 31.3.24
	£	£	£	£
Unrestricted funds				
General fund	8,146	18,616	(22,502)	4,260
Restricted funds				
Pakistan pumps and floods	-	(22,502)	22,502	-
Gaza	-	2,841	-	2,841
	<u>-</u>	<u>(19,661)</u>	<u>22,502</u>	<u>2,841</u>
TOTAL FUNDS	<u>8,146</u>	<u>(1,045)</u>	<u>-</u>	<u>7,101</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	44,844	(26,228)	18,616
Restricted funds			
Pakistan pumps and floods	3,635	(26,137)	(22,502)
Gaza	10,868	(8,027)	2,841
	<u>14,503</u>	<u>(34,164)</u>	<u>(19,661)</u>
TOTAL FUNDS	<u>59,347</u>	<u>(60,392)</u>	<u>(1,045)</u>



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

## 6. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	6,755	24,482	(23,091)	8,146
Restricted funds				
Projects	-	(8,661)	8,661	-
Pakistan pumps and floods	-	(14,430)	14,430	-
	<u>-</u>	<u>(23,091)</u>	<u>23,091</u>	<u>-</u>
TOTAL FUNDS	<u>6,755</u>	<u>1,391</u>	<u>-</u>	<u>8,146</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	37,526	(13,044)	24,482
Restricted funds			
Projects	3,705	(12,366)	(8,661)
Pakistan pumps and floods	5,107	(19,537)	(14,430)
	<u>8,812</u>	<u>(31,903)</u>	<u>(23,091)</u>
TOTAL FUNDS	<u>46,338</u>	<u>(44,947)</u>	<u>1,391</u>

The main activity of the Charity was to provide Hand Pumps and Solar Water Wells in Pakistan to provide safe clean drinking water.

## Transfers between funds

The transfers between funds represent transfers from unrestricted funds to finance projects, where specific donations received for the project were insufficient to cover total costs.

7. RELATED PARTY DISCLOSURES

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

NAZAR FATTIMA MEMORIAL FOUNDATION

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

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
Donations and legacies		
Donations	49,597	46,338
Gift aid	9,750	-
	<u>59,347</u>	<u>46,338</u>
Total incoming resources	59,347	46,338
<b>EXPENDITURE</b>		
Raising donations and legacies		
Event costs	4,961	9,576
Charitable activities		
Charitable activities	49,055	34,568
Support costs		
Management		
Insurance	96	-
Postage and stationery	211	-
Advertising	564	-
Legal fees	50	-
Travel costs	618	-
Computer and website costs	3,636	-
Bank charges	121	113
	<u>5,296</u>	<u>113</u>
Governance costs		
Independent examiners fees	1,080	690
	<u>60,392</u>	<u>44,947</u>
Total resources expended	60,392	44,947
Net (expenditure)/income	<u>(1,045)</u>	<u>1,391</u>

This page does not form part of the statutory financial statements