

Report of the Trustees and
Unaudited Financial Statements for the year ended 31 October 2023 for
Friends of Charity
International

Daniel Consultancy
Morrith House
54-60 Station Approach
South Ruislip
HA4 6SA

Friends of charity International

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For the Year Ended 31 October 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 October 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 aims.

The charity's objective is the prevention and relief of poverty and financial hardship and sickness anywhere in the world, in particular for those in socially and economically disadvantaged communities, and victims of natural disasters, wars and other conflicts with the provision of financial or other assistance including medicines, hospitals, shelter and food, and by providing or assisting in provision of education, training, healthcare projects, and all the necessary support designed to enable individuals to generate sustainable income and become self-sufficient.

Statement on public benefit

The aims and objectives are entirely consistent with our charitable purpose, and we continue to be focused on charitable works.

The work carried out by the Charity is directly and indirectly beneficial to the charitable sector and more specifically to those individuals who are in need.

The benefits are for the public and not unreasonably unrestricted in any way.

There is no detriment to any country, society, community, or individual arising out of the Charity's activities.

ACHIEVEMENT AND PERFORMANCE

Significant activities

Projects in Pakistan

Our Charity launched its website and Charity Appeals to the public in March 2022 during Ramadhan (Month of fasting) Launch in March 2022. This was a successful intense effort to not only raise funds for family food packs, and cooked meals for socially and economically deprived areas during the especially hard months of Ramadan when families would be fasting from sunrise to sunset, but also to raise awareness of their plight in general. Friends of Charity International made substantial progress and surpassed all our expectations for growth, volunteerism, and most important delivery of aid at that time.

Soon after our launch severe floods in Pakistan caused devastation on an unprecedented scale resulting in a national state of emergency being declared. According to UNICEF, the 2022 floods submerged one third of the country, affecting 33 million people, half of whom were children. The floods damaged most of the water systems in affected areas, forcing more than 5.4 million people to rely solely on contaminated water from ponds and wells. Homes and livelihoods were lost, and vital infrastructure was destroyed.

In the immediate aftermath, Friends of Charity International were able to assist with on ground support with emergency tents, installation of water hand pumps to provide clean water and the delivery of food packs and essential day to day household items for the tents. Since then, Friends of Charity International have continued to expand projects and provide our loyal donor base with opportunities for helping our beneficiaries with humanitarian aid by the provision of fresh meat, food packs, daily meals, water hand pumps and winter blankets and building of mosques that were destroyed by the floods.

Friends of Charity International have also benefitted from "My Ten Nights" and "My Ten Days" donation platforms in the month of Ramadan and the period of Hajj specifically, two of the most religious months in the Islamic calendar renowned for charitable giving, increasing their reach and not only internationally but also now benefitting from donors across the globe, including Switzerland, Brunei, Seychelles.

Most of our donations are received via our website and donors are given an opportunity of not only donating but also of seeing where their donations are going and how they are making an impact. This is done using social media platforms, in particular Instagram, Facebook, and our website. Reports on Water Hand Pumps together with photographs are given to each donor allowing them to visualize the extent to which their donations assist our friends in need.

This year from November 2022 to October 2023 Friends of Charity International have provided:

Feeding Friends In Need Project – Which has comprised of:

1. Sadaqah Sacrifice Project
202 Goat Sadaqah. Each goat allows fresh meat to be given to at least six families, which means 202 Goat Sadaqah have benefitted over 1212 families and approximately seven thousand people to have some fresh meat to eat (based on average 4-5 persons per family).

Twenty-seven of these goats were donated through the My Ten Nights donation platform during Ramadhan.

945 Chicken Sadaqah. Each chicken allows fresh meat to be given to at least two families, which means 945 Chicken Sadaqah have benefitted over 1890 families and approximately nine thousand people to have some fresh chicken to eat (based on average 4-5 persons per family).

2. Donate A deggh/Cooked meals Project
433 Deghs were cooked and distributed, with each Degh feeding approximately fifty people providing over 21,650 cooked meals.

Fifty-two of these Deghs providing approximately 2600 cooked meals were donated through the 'My Ten Nights' donation platform and 7.5 of these Deghs providing approximately 375 cooked meals were donated through 'My Ten Days'.

3. Family Food Pack (for a family of 4-5 for a month)
333 food packs were donated, providing over 1665 people with food provision for a month.

Eighty of these food packs were donated through the 'My Ten Nights' donation platform and 5 of these food packs were donated through 'My Ten Days' giving approximately 425 people with food provision for a month.

4. Emergency Shelter/Tents
One hundred Emergency Tents including household items like charpai bed, mosquito nets, water coolers and family food packs benefitted over five hundred people affected by the devastating floods.

5. Winter blankets project
One hundred winter blankets, hats and gloves were distributed in the winter months.

6. Build a Mosque Project
One mosque was completed to assist local residents with prayer facilities in the flood affected regions of Pakistan.

7. Water Hand Pump Projects
Five hundred Water Hand Pumps have been installed allowing over 5000 people to have access to clean safe water in the flood affected areas of Pakistan.

Thirty of these Water Hand Pumps was donated through the 'My Ten Nights' donation platform and 5 of these Water Hand Pumps were donated through 'My Ten Days' giving approximately 175 people access to safe clean water.

FINANCIAL REVIEW

The charity is funded mainly by donations from family members, friends, and the public at large. The trustees have been astounded by the level of support during the year, with donations exceeding £94,000 (2022 - £69,033). Expenditure was £78,776 (2022 - £33,219). The Statement of Financial Activities gives full details of the income and expenses during the period.

FUTURE PROJECTS

Continue to deliver aid in Pakistan in the form of our Food Projects of Donate a Degh cooked Meals/ Family Monthly Food Packs/Sadaqah Sacrifice Meat and Chicken to those individuals, families, and communities in need.

Continue to deliver Aid in the form of Water Hand Pumps to provide safe and clean drinking water to WHO standards.

Launch our Wheelchair project to provide mobility aids to those in need.

Assist with sustainable income generating projects.

Assist socially deprived communities with infrastructure to make their lives better in the form of suitable homes, places of communal interest such as educational establishments for children and adults, community centres and places of worship.

Make the general public more aware through social media platforms and advertise more our work.

Enhance and develop our operational structures to ensure we are in line with Charity Commission guidelines and fundraising regulations.

Increase our volunteers to assist with fundraising activities amongst others.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Friends of Charity International under its constitution is a UK registered charity. It is a Charitable Incorporated Organization, and its governing document is CIO.

Risk management.

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number
1197028

Principal address
Red Roofs
Valencia Road
Stanmore
HA7 4JL

Trustees
The trustees serving during the period were as follows.

Mrs Shahzea Fathima Abbas Tahir – Chairman
Prof Hasan Imam Syed Tahir
Mr Syed Haider Zain Hasan Tahir
Mr Syed Shah Faisal Abbas
Mrs Nageena Tasneem Hussain
Mr Nawazish Shah

Independent examiner
Daniel Consultancy
Morritt house
54-60 Station
Approach
South Ruislip
HA4 6SA

Approved by order of the board of trustees on 22 February 2024 and signed on its behalf by:

.....
Mrs Shahzea Fathima Abbas Tahir - Trustee

Independent Examiner's Report to the Trustees of
Friends of charity International

Responsibilities and basis of report

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 October 2023.

As the charity's trustees, are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

.....
Sri Para Pragash
FCCA
Daniel Consultancy
54-60 Station Approach
South Ruislip
HA4 6SA

22 February 2024

Friends of charity International

Statement of Financial Activities
For the year ended 31 October 2023

		2023 £	2022 £
	Notes	Unrestricted Fund	Unrestricted Fund
INCOME AND ENDOWMENTS FROM:			
Donation and legacies	2	94,478	69,033
Total		94,478	69,033
EXPENDITURES ON			
Charitable activities	3	78,776	33,219
NET INCOME		15,702	35,814
TOTAL FUNDS CARRIED FORWARD		15,702	35,814

The notes form part of these financial statements

Balance Sheet

At 31 October 2023

		2023	2022
		£	£
		Unrestricted	Unrestricted
		Funds	Funds
	Notes		
CURRENT ASSETS			
Cash at bank		52,716	37,658
		52,716	37,658
CREDITORS			
Amounts falling due within one year	6	(1,200)	(1,843)
NET CURRENT ASSETS		51,516	35,814
TOTAL ASSETS LESS CURRENT LIABILITIES		51,516	35,814
NET ASSETS		51,516	35,814
FUNDS	7		
Unrestricted funds		35,814	35,814
Surplus/(Defecit)		15,702	-
TOTAL FUNDS		51,516	35,814

The financial statements were approved by the Board of Trustees on 22 February 2024 and were signed on its behalf by:

.....
Mrs Shahzea Fathima Abbas Tahir - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, 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'. The financial statements have been prepared under the historical cost convention.

Friends of Charity International meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Statement of cash flows

The Trustees have taken advantage of the exemption in SORP FRS 102 from including a cash flow statement in the financial statements on the grounds that the charitable company is small.

Income

All income is recognized 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 recognized 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 costs 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 tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

The charity has no restricted funds.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognized at transaction value and subsequently measured at their settlement value.

2. INCOME FROM DONATIONS AND LEGACIES

	2023	2022
	£	£
Unrestricted Funds		
Donations received	94,478	69,033

3. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 4)	Support costs	Totals
	£	£	£
Charitable Activities	76,798	1,978	78,776

Notes to the Financial Statements - continued
for the year ended 31 October 2023

4. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Charitable project expenses	75,035	28,583
Marketing and advertising	145	17
Insurance	301	212
Website and Software costs	37	1,028
Bank charges	1,183	261
Exchange difference	(449)	532
Telephone	78	72
Printing and stationery	376	354
	<u>76,706</u>	<u>31,509</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 October 2023.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 October 2023.

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	<u>1,200.00</u>	<u>1,843.00</u>
	<u>1,200.00</u>	<u>1,843.00</u>

7. MOVEMENT IN FUNDS

	Opening Funds	Net movement in funds	At 31.10.23
Unrestricted Funds			
General Fund	35,814.00	15,702.00	51,516.00
TOTAL FUNDS	<u>35,814.00</u>	<u>15,702.00</u>	<u>51,516.00</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	94,478	(78,776)	15,702
TOTAL FUNDS	<u>94,478</u>	<u>(78,776)</u>	<u>15,702</u>

Purpose of unrestricted Funds

General

The purpose of the general fund is to deliver the charity's objects and help meet the charity's obligations in respect of public benefit.

Detailed Statement of Financial Activities
for the year ended 31 October 2023

	2023	2022
	£	£
INCOME AND ENDOWMENT		
Donations and legacies		
Donations	94,478	69,033
Total Incoming Resources	94,478	69,033
EXPENDITURE		
Charitable activities		
Charitable project costs	75,035	28,583
	75,035	28,583
SUPPORT COSTS		
Management		
Marketing and advertising	145	17
Insurance	301	212
Website and Software costs	37	1,028
Bank charges	1183	261
Repairs and maintenance	16	-
Subscription	76	-
Exchange difference	-449.16	532
Telephone	78	72
Printing and stationery	376	354
	1,763	2,476
Governance Costs		
Accountancy fees	1,800	1,050
Legal and professional fees	178	1,110
	1,978	2,160
Total resource expended	78,776	33,219
Net Income	15,702	35,814

This page does not form part of the statutory financial statements.