

Charity Registration Number
1197348

FORGOTTEN UMMAH
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

FORGOTTEN UMMAH

LEGAL AND ADMINISTRATIVE INFORMATION

Board of Trustees

Kawsor Ali
Mohammed Hoque
Mohammed Ahmed

Registered Charity Number

1197348

Registered Office

Runway East
2 Whitechapel Road
London
E1 1EW

Banks

Metro

Independent Examiner

Rakibul Ahsan ACCA
Elite Accountancy
102
Mile End Road
London
E1 4UN

FORGOTTEN UMMAH
Report and accounts
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TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2023

The trustees present their report and financial statements for the year ended 30 November 2023

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's [governing document], the Charities Act 2011 and "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)".

Trustees' Statement

The trustees of Forgotten Ummah are dedicated to ensuring that the charity operates for the public benefit in accordance with its guiding principles. Inspired by humanitarian values rooted in Islamic teachings, we remain committed to serving the most vulnerable communities worldwide. Our responsibilities include maintaining transparency, accountability, and ethical stewardship of all resources. Throughout 2023, we have focused on consolidating our existing efforts and preparing for a strategic expansion in 2024, under the leadership of the newly appointed trustees.

We confirm that we have adhered to our duties as outlined in the Charities Act and continue to have due regard to the Charity Commission's guidance on public benefit.

Objectives and activities

Forgotten Ummah's charitable mission is to alleviate suffering, address poverty, and promote social justice, guided by humanitarian principles and Islamic values. The charity objectives are:

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1.1 Charitable Aims: As a practical expression of humanitarian principles, influenced and guided by Islamic values, this charity exists to serve the public good through the following means:

1.1.1 Human Suffering and Poverty Relief: Focusing on individuals impacted by war, natural disasters, social inequalities, injustices, or other catastrophic events by:

- (A) Offering life-saving humanitarian aid;
- (B) Advocating and raising public consciousness for the disadvantaged;
- (C) Facilitating solutions for conflict and fostering reconciliation;
- (D) Encouraging harmony across religious and human divides.

1.1.2 Sustainable Development: Ensuring that present actions do not jeopardise future generations' well-being through:

- (A) Environmental preservation and responsible natural resource management;
- (B) Alleviating poverty and enhancing living conditions in underprivileged communities;
- (C) Fostering sustainable economic growth and revitalisation;
- (D) Enhancing the skills and capacities of socially and economically disadvantaged communities;
- (E) Offering tangible benefits to residents in localities where the charity operates.

1.1.3 Educational Advancement: Facilitating and supporting educational infrastructure and opportunities for the greater public good globally.

1.1.4 Health Improvement: Providing financial or other types of aid, including medical supplies and healthcare facilities, for the benefit of the public across the globe.

1.1.5 Other Charitable Activities: Pursuing additional charitable objectives as determined and agreed upon by the charity's trustees.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2023

Public Benefit

Forgotten Ummah operates to benefit a wide range of individuals and communities, particularly those who are vulnerable or in crisis. The beneficiaries of our work include:

- **Children/Young People** impacted by conflict and poverty.
- **Elderly/Old People** requiring care and assistance.
- **People with Disabilities** who face additional barriers to support and inclusion.
- **People of Particular Ethnic or Racial Origins** living in conflict zones or disadvantaged areas.
- **Other Charities or Voluntary Bodies** partnering with us to deliver aid.
- **The General Public/Mankind**, through our efforts to raise awareness and encourage a global humanitarian response.

Financial review

There was a surplus of donations received over costs incurred during the year as shown in the attached accounts. The surplus will be spent in Gaza in the next financial year.

Reserve Policy

Forgotten Ummah's reserve policy ensures financial stability and the ability to respond quickly to emergencies. The trustees have established that a minimum of six to nine months' operational costs should be held in reserves. This will cover:

- **Unforeseen Financial Challenges:** Ensuring the charity can continue operating even during periods of reduced donations or unexpected financial difficulties.
- **Emergency Response:** Ensuring that sufficient funds are available to respond to crises or disasters without delaying aid delivery.
- **Long-Term Commitments:** Ensuring funds are available to meet ongoing commitments in education, healthcare, and sustainable development projects.

The reserve policy is reviewed annually by the trustees to ensure it aligns with the charity's growth and operational needs

Review of Other Activities and Achievements in 2023

In 2023, Forgotten Ummah experienced significant organisational changes with the appointment of new trustees. The new leadership initiated a strategic review of the charity's operations, focusing on solidifying existing efforts while planning for future growth. The trustees made the decision to expand Forgotten Ummah's geographical reach starting in 2024.

Areas of Work, Impact, and Future Direction

As part of its future direction, Forgotten Ummah plans to expand its areas of operation globally in 2024. The new trustees have identified potential outreach and program expansion globally.

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 NOVEMBER 2023

The charity will continue to strengthen partnerships with international agencies and governments, introduce vocational training for skills development, and explore impactful delivery under the UN sustainable development goals.

Risk Management

Forgotten Ummah recognises the importance of identifying and managing risks to ensure the continued success of its operations. Key risks identified include:

- Financial Risks:** Regular monitoring and auditing of funds ensure they are used effectively and prudently. Reserve policies are in place to mitigate unexpected financial challenges.
- Operational Risks:** We develop contingency plans for regions affected by conflict or disasters, ensuring aid delivery continues as efficiently as possible.
- Reputational Risks:** We prioritise transparency, communication, and ethical behaviour to maintain the trust of our donors and stakeholders.
- Legal and Compliance Risks:** We remain up to date with all regulatory requirements, ensuring compliance with the Charity Commission's guidance and legal obligations.

The trustees have assessed all the major risks mentioned above to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Forgotten Ummah is constituted as a charitable trust registered with the Charity Commission in January 2022, under charity number: 1197348

The trustees who served during the year and up to the date of signature of the financial statements were:

Abdul Malique Chowdhury
Mushahid Miah
Abdul Subhan
Moin Uddin Md Showaib
Nasir Uddin Faruque

New Trustees are:

Kawsor Ali
Mohammed Hoque
Mohammed Ahmed

New trustees are appointed by existing trustees as need arises.

The trustees' report was approved by the Board of Trustees.



Kawsor Ali

Chairman

Dated: 26/09/2024

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF FORGOTTEN UMMAH

I report to the trustees on my examination of the financial statements of Forgotten Ummah for the year ended 30 November 2023.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

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

Independent Examiner's Statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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 that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do 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 don't have any 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 financial statements to be reached.

Rakibul Ahsan

Rakibul Ahsan ACCA

Dated: 30/09/2024

Elite Accountancy

102

Mile End Road

London

E1 4UN

FORGOTTEN UMMAH

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 NOVEMBER 2023

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
	Notes						
<u>Income from:</u>							
Donations and legacies	3	60,338	-	60,338	37,632	-	37,632
Other income		-	-	-	50	-	50
Total income		<u>60,338</u>	<u>-</u>	<u>60,338</u>	<u>37,682</u>	<u>-</u>	<u>37,682</u>
<u>Expenditure on:</u>							
Charitable activities	4	16,162	-	16,162	22,772	-	22,772
Net (expenditure)/income for the year/ Net movement in funds		44,176	-	44,176	14,910	-	14,910
Fund balance at 1 April 2022/2021		<u>14,910</u>	<u>-</u>	<u>14,910</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance at 31 March 2023/2022		<u>59,086</u>	<u>-</u>	<u>59,086</u>	<u>14,910</u>	<u>-</u>	<u>14,910</u>

The financial statements were approved by the Trustees on: 26 September 2024 and signed on its behalf by:

Kawsor Ali
Chairman

Mohammed Hoque
Trustee

FORGOTTEN UMMAH

Balance Sheet As at 30 NOVEMBER 2023

		2023 £	2022 £
	Notes		
Fixed assets			
Tangible assets		-	-
		-	-
Current assets			
Cash at bank and in hand	11	59,986	15,160
Creditors: amounts falling due within one year	8	(900)	(250)
Net current assets/(liabilities)		<u>59,086</u>	<u>14,910</u>
Creditors: amounts falling due in more than one year		-	-
Total assets less current liabilities		<u>59,086</u>	<u>14,910</u>
Income funds			
Unrestricted funds	9	59,086	14,910
Restricted funds		<u>59,086</u>	<u>14,910</u>

The financial statements were approved by the Trustees on: 26 September 2024 and signed on its behalf by:



Kawsor Ali
Chairman



Mohammed Hoque
Trustee

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

1 Accounting policies

Charity information

Forgotten Ummah is a Charitable Incorporated Organisation (CIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's constitution, the Charities Act 2011 and "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)". The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

FORGOTTEN UMMAH

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 NOVEMBER 2023

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure is charged in the accounts at the time when a liability to make payment is incurred

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures, fittings & equipment	10% p.a. on
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Investment Property

Investment Property applies to the accounting for property (land and/or buildings) held to earn rentals or for capital appreciation (or both). Investment properties are initially measured at cost and may be subsequently will be measured using a cost model or fair value model, with changes in the fair value under the fair value model being recognised in profit or loss

No depreciation will be charged for the investment properties.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023 £	2023 £	2023 £	2022 £	2022 £	2022 £
Donation and gifts	60,338	-	60,338	37,632	-	37,632
Other income				50		50
	<u>60,338</u>	<u>-</u>	<u>60,338</u>	<u>37,682</u>	<u>-</u>	<u>37,682</u>

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

4 Charitable activities Expenditure

	Charitable activities 2023 £	Charitable activities 2022 £
Direct Cost (UK Programme)	-	-
Other direct (Overseas Aid)	15,000	22,265
	<u>15,000</u>	<u>22,265</u>
Analysis of support costs (see note 5)	262	257
Analysis of governance costs (see note 5)	900	250
	<u>16,162</u>	<u>22,772</u>
Analysis by fund		
Unrestricted funds	16,162	22,772
Restricted funds	-	-
	<u>16,162</u>	<u>22,772</u>

5 Support costs

	Support cost £	Governance costs £	2023 £	Support cost £	Governance costs £	2022 £
Staff cost	-			-		-
Administration costs	22			-		-
Bank Charge	240			257		257
Professional & Legal Fee		900			250	250
	<u>262</u>	<u>900</u>	<u>-</u>	<u>257</u>	<u>250</u>	<u>507</u>
Analysed between						
Charitable activities	<u>262</u>	<u>900</u>	<u>-</u>	<u>257</u>	<u>250</u>	<u>507</u>

Governance costs includes payments to the independent examiner of £900 (2022-£250) for independent examination and accountancy fees.

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

6 Trustees

No trustees receive any remuneration from the charity during the period. (2022-none).

7 Employees

Number of employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Permanent	0	0
Volunteer	3	3
	<u>3</u>	<u>3</u>

Employment costs

	2023	2022
	£	£
Wages and salaries	-	-
Other pension costs	-	-
	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was £60000 or more

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 NOVEMBER 2023

8 Creditors: Amounts falling due within one year

2023 **2022**

£ **£**

Other creditors	900	250
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9 Unrestricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 December 2021	Incoming resources	Resources expended	Balance at 30 November 2022	Incoming resources	Resources Expended
	£	£	£	£	£	Balance at 30 November 2023 £
Fund	-	37,682	(22,772)	14,910	60,338	(16,162)
	-	37,682	(22,772)	14,910	60,338	(16,162)

FORGOTTEN UMMAH
NOTES TO THE FINANCIAL STATEMENTS
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10 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Net assets	59,086	-	59,086	14,910	-	14,910
	<u>59,086</u>	<u>-</u>	<u>59,086</u>	<u>14,910</u>	<u>-</u>	<u>14,910</u>

11 Cash and cash equivalents

Opening balance 1 December 2022 £	Cash flow movement £	Closing balance 30 November 2023 £	Opening balance 1 December 2021 £	Cash flow movement £	Closing balance 30 November 2022 £
15,160	44,826	59,986	-	15,160	15,160

12 Related party transactions

There are no disclosable related party transactions during the year (2022-none)