

# BOOTA FOUNDATION

England & Wales · Charity number 1199104

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2022-05-26

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Hideaway Work Space  
1 Empire Mews  
London  
SW16 2BF

**Phone** 07444080939

**Email** [hello@boota.org.uk](mailto:hello@boota.org.uk)

**Website** <https://boota.org.uk/>

## Activities

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**Objects:** THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT:1) THE RELIEF OF THOSE IN NEED BY REASON OF FINANCIAL HARDSHIP AND UNEMPLOYMENT IN THE UK THROUGH THE PROVISION OF GRANTS, GOODS OR SERVICES DESIGNED TO RELIEVE THEIR NEEDS.2) THE PREVENTION OR RELIEF OF POVERTY OF REFUGEES, WIDOWS AND ORPHANS FROM AREAS OUTSIDE THE UK THAT ARE SUFFERING FROM THE EFFECTS OF WAR OR NATURAL DISASTER BY PROVIDING: GRANTS, ITEMS AND SERVICES TO INDIVIDUALS IN NEED AND/OR CHARITIES, OR OTHER ORGANISATIONS WORKING TO PREVENT OR RELIEVE POVERTY OF REFUGEES, WIDOWS AND ORPHANS.

**Activities:** Providing cash assistance, food aid, medical aid and humanitarian aid.

## Classification

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- **How:** Makes Grants To Individuals, Provides Services
- **What:** General Charitable Purposes, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

## Geography

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- Afghanistan
- Bangladesh
- Bosnia And Herzegovina
- Egypt
- Jordan
- Kosovo
- Lebanon
- Occupied Palestinian Territories
- Pakistan
- Syria
- Tunisia
- Turkey
- Uganda
- Yemen
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-04-30	£47,444	£42,447	-	-
2024-04-30	£47,900	£48,317	-	-
2023-04-30	£53,811	£51,552	-	-

## Trustees

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Name	Role	Appointed
<b>Shazad Boota</b>	Chair	2022-05-26
Imran Boota		2022-05-26
Raksana Kausar-Boota		2022-05-26
Sabira Smriko		2022-05-26
Zeshan Pervaiz		2022-05-26

**BOOTA FOUNDATION**

England & Wales - Charity number 1199104

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# Accounts

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# **BOOTA FOUNDATION**

Charitable Incorporated Organization -CIO

CHARITY REGISTRATION No: 1199104

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**BOOTA FOUNDATION  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
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**BOOTA FOUNDATION  
CHARITY INFORMATION  
FOR THE YEAR ENDED 30 APRIL 2025**

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**Trustees at 30 April 2023** Shazad Boota-(Chairman)  
Raksana Kausar Boota  
Zeshan Pervaiz  
Imran Boota  
Sabira Smriko

**Charity Number** 1199104 (England and Wales)

**Date of Registration** 26<sup>th</sup> May 2022

**Start of Financial Period** 1<sup>st</sup> May 2024

**End of Financial Period** 30<sup>th</sup> April 2025

**Legal Status** Charitable Incorporated Organization - CIO

**GOVERNING INSTRUMENT** CIO - FOUNDATION Registered 26 May 2022

***Objects***

***The objects of the CIO, for the public benefit, encompass two primary aims. Firstly, the CIO is dedicated to alleviating the plight of individuals in the UK facing financial hardship and unemployment. This is achieved through the provision of grants, goods, or services tailored to address their immediate needs. Secondly, the CIO extends its reach beyond national borders to address the poverty afflicting refugees, widows, and orphans in areas outside the UK. Particularly focusing on regions ravaged by war or natural disasters, the CIO offers assistance in the form of grants, items, and services to individuals and organizations striving to mitigate the impact of poverty on these vulnerable populations.***

**Registered Office** Hideaway Work Space  
1 Empire Mews  
London  
SW16 2BF

**BOOTA FOUNDATION  
TRUSTEES REPORT  
FOR THE YEAR ENDED 30 APRIL 2025**

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The trustees present their report and accounts for the year ended 30 APRIL 2025.

**Trustees**

The following trustees held office during the whole of the period:

Shazad Boota-(Chairman)  
Raksana Kausar Boota  
Zeshan Pervaiz  
Imran Boota  
Sabira Smriko

**Trustees Report: Performance and Activities (May 2024 - April 2025)**

We, the trustees of Boota Foundation, are pleased to present our report for the accounting year from May 2024 to April 2025. Throughout this period, Boota Foundation has remained dedicated to its mission of providing support to those in need through various charitable activities.

**Summary of Charitable Activities**

Throughout the year, the charity remained committed to supporting various humanitarian causes, focusing on providing essential aid to individuals and communities in need. Donations received were allocated towards relief efforts, including support for families facing financial hardship, assistance for orphans and widows, medical aid, and refugee relief programs.

A significant portion of funds was directed towards emergency relief initiatives, debt relief, educational support, and housing assistance for vulnerable individuals. Seasonal campaigns, such as Ramadan and Qurbani programs, successfully provided food and essential aid to disadvantaged communities. Additionally, contributions were utilized for water well projects, mobility support, and financial assistance for individuals experiencing crises.

The charity ensured that all received funds were allocated efficiently to maximize the impact of donations. While the majority of donations were fully utilized for direct charitable expenditure, reserves have been maintained where necessary to ensure the sustainability of ongoing initiatives.

Our commitment to humanitarian assistance remains unwavering, and we continue to work towards expanding our reach to support those most in need.

**BOOTA FOUNDATION  
TRUSTEES REPORT-(Continued.)  
FOR THE YEAR ENDED 30 APRIL 2025**

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**Financial Overview:** Total donations amounted to £47,444, with direct charitable expenditure totaling £42,627. This leaves charity reserves at £6,659, ensuring sustainability and effective response to emergencies.

**Future Outlook:** Looking ahead, we remain steadfast in our dedication to promoting charitable purposes for the benefit of the public, with a particular focus on health, and poverty alleviation. We will continue to collaborate with all stakeholders to foster cooperation and partnership working, thereby maximizing the impact of our efforts within the communities we serve.

**Appreciation and Conclusion**

**Boota Foundation expresses gratitude to all donors, supporters, and volunteers for their contributions to our charitable endeavors. Your generosity has empowered us to make a meaningful impact on the lives of those in need. As trustees, we remain committed to upholding our values and serving the community in the years ahead.**

**Statement of Trustees' Responsibilities**

The Charities Act 2011 imposes on trustees the duty to diligently prepare financial statements annually, ensuring they accurately reflect the Charity's financial status and surplus for the given period. In fulfilling this obligation, trustees are entrusted with several key responsibilities. They must carefully select appropriate accounting policies and consistently apply them. Furthermore, trustees are expected to exercise prudent judgment when making estimates and judgments, ensuring they are both reasonable and sound. Moreover, it is the trustees' responsibility to prepare financial statements based on the assumption that the charity will continue operating as a going concern, unless circumstances dictate otherwise.

In addition to financial reporting, trustees are accountable for maintaining comprehensive accounting records that provide a clear and transparent overview of the Charity's transactions. These records should be detailed enough to accurately portray the Charity's financial position and ensure compliance with legal requirements outlined in the Charities Act 2011. Furthermore, trustees are entrusted with the vital task of safeguarding the Charity's assets, necessitating the implementation of adequate measures for fraud prevention and detection.

Signed on behalf of the trustees

.....

SHAZAD BOOTA

CHAIRMAN

Approved by the trustees on: 24 February 2026

**BOOTA FOUNDATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 APRIL 2025**

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds 30 APRIL 2025 £ F04	Prior year funds 30 APRIL 2024 £ F05
<b>Incoming resources (Note 1)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	-	47,444	-	47,444	47,900
<b>Charitable activities-(Grants &amp; Contracts)</b>	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	47,444	-	47,444	47,900
<b>Resources expended (Note 2)</b>					
<b>Expenditure on:</b>					
Raising funds	-	-	-	-	-
Cost of Charitable activities	-	42,447	-	42,447	48,137
Governance Costs	-	180	-	180	180
Other	-	-	-	-	-
<b>Total</b>	-	42,627	-	42,627	48,317
<b>before investment gains/(losses)</b>	-	4,817	-	4,817	417
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	-	4,817	-	4,817	417
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds gains/(losses):</b>					
Loans & Advances	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	-	4,817	-	4,817	417
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,842	-	1,842	2,259
<b>Total funds carried forward</b>	-	6,659	-	6,659	1,842

**BOOTA FOUNDATION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2025**

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total 30 APRIL 2025 £ F04	Total last year 30 April 2024 £ F05
<b>Fixed assets</b>					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
<b>Total fixed assets</b>	-	-	-	-	-
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors	-	-	-	-	-
Cash at bank and in hand (Note 9)	-	6,839	-	6,839	2,022
<b>Total current assets</b>	-	6,839	-	6,839	2,022
<b>Creditors: amounts falling due within one year (Note 8)</b>	-	180	-	180	180
<b>Net current assets/(liabilities)</b>	-	6,659	-	6,659	1,842
<b>Total assets less current liabilities</b>	-	6,659	-	6,659	1,842
<b>Creditors: amounts falling due after one year (Note 8)</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	-	6,659	-	6,659	1,842
<b>Funds of the Charity</b>					
Restricted income funds (Note 10)		6,659		6,659	1,842
Unrestricted funds	-	-	-	-	-
Revaluation reserve				-	
<b>Total funds</b>	-	6,659	-	6,659	1,842

Signed by one or two trustees on behalf of all the trustees

	Print Name	
	<b>Shazad Boota</b>	<b>24/02/2026</b>
	Chairman	

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>Note 1</b>	<b>Analysis of income</b>
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	<b>Analysis</b>	Unrestricted funds	Restricted income funds	Total funds 30 April 2025 £
<b>Donations and legacies:</b>	Donations and gifts	-	47,444	47,444
	Gift Aid	-	-	-
	Legacies	-	-	-
	General grants provided by government/other charities	-	-	-
	<b>Total</b>	-	<b>47,444</b>	<b>47,444</b>
<b>Charitable activities:</b>	Grants & Contracts received are as follows			
	<b>Total</b>	-	-	-
<b>Investment Income</b>		-	-	-
	Interest	-	-	-
	Dividend	-	-	-
	<b>Total</b>	-	-	-
<b>TOTAL INCOME</b>		-	<b>47,444</b>	<b>47,444</b>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>Note 2</b>		<b>Analysis of expenditure</b>		
		Unrestricted funds	Restricted income funds	Total funds 30 April 2025 £
<b>Analysis</b>				
<b>Expenditure on raising funds:</b>	Incurring seeking donations	-	-	-
	Incurring seeking grants			
	<b>Total expenditure on raising funds</b>	-	-	-
<b>Expenditure on charitable activities</b>	1) to relieve those in need due to financial hardship and unemployment in the UK by providing grants, goods, or services designed to alleviate their needs, and 2) to prevent or relieve the poverty of refugees, widows, and orphans from areas outside the UK affected by war or natural disaster by providing grants, items, and services to individuals in need and/or charities or other organizations working to prevent or relieve poverty of refugees, widows, and orphans.	-	42,447	42,447
	<b>Total expenditure on charitable activities</b>	-	<b>42,447</b>	<b>42,447</b>
<b>Governance Costs</b>	Accountancy & Independent Examiner Fees	-	180	180
			-	-
	<b>Total</b>	-	<b>180</b>	<b>180</b>
<b>Other</b>	Bank Fees	-	-	-
	<b>Total other expenditure</b>	-	-	-
<b>TOTAL EXPENDITURE</b>		-	<b>42,627</b>	<b>42,627</b>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**Note 3 Basis of preparation**

*This section should be completed by all charities .*

**3.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
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 the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

Yes

\* -Tick as appropriate

**3.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

***The charity's continued financial stability, positive growth trends, and strategic plans affirm its status as a going concern.***

Disclosure of any uncertainties that make the going concern assumption doubtful;

***Not applicable***

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

***Not applicable***

**3.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

- Yes\* 

✓
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- No\* 

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\* -Tick as appropriate

**Please disclose:**

<b><i>(i) the nature of the change in accounting policy;</i></b>	Not applicable
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	Not applicable

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<i>Not applicable</i>
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**3.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of any changes;</i>	<i>Not applicable</i>
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	<i>Not applicable</i>
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<i>Not applicable</i>

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	<i>Not applicable</i>
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	<i>Not applicable</i>
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<i>Not applicable</i>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>Note 4</b>	<b>Accounting policies</b>
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#### **4.1 INCOME**

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## **4.2 EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

## **4.3 ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least  They are valued at cost.
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**BOOTA FOUNDATION**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 30 APRIL 2025**

The depreciation rates and methods used are disclosed in note 9.2.

<b>Intangible fixed assets</b>	<p>The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5</p> <p>They are valued at cost.</p>
<b>Investments</b>	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments</p>
<b>Stocks and work in progress</b>	<p>Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.</p>
<b>Debtors</b>	<p>Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.</p>
<b>Current asset investments</b>	<p>The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.</p>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**Note 5**                      **Details of certain items of expenditure**

**5.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

This year £	Last year £
180.00	180.00
-	-
-	-

**Note 6**                      **Paid employees**

**6.1 Staff Costs**

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

**Total staff costs**

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**Note 7 Debtors and prepayments**

**7.1 Analysis of debtors**

Trade debtors  
Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-

**7.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

**Total**

This year	Last year
£	£
-	-
-	-
-	-
-	-

**Note 8 Creditors and accruals**

**8.1 Analysis of creditors**

Accruals for grants payable  
Bank loans and overdrafts  
Trade creditors  
Payments received on account for contracts or performance-related grants  
Accruals and deferred income  
Taxation and social security  
Other creditors

**Total**

	Amounts falling due		Amounts falling due after	
	This year £	Last year £	This year £	Last year £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	180	180	-	-
	180	180	-	-

**Note 9 Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and in hand  
Total

This year	Last year
£	£
-	-
-	-
6,839	2,022
6,839	2,022

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2025**

**Note 10 Charity funds**

**10.1 Details of material funds held and movements during the CURRENT reporting period**

*\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Loans £	Fund balances carried forward £
<b>Donations &amp; Gifts</b>	UR	Unrestricted charity funds are financial contributions given to a charitable organization without specific earmarks or restrictions on their use. These funds provide flexibility for the organization to allocate resources based on immediate needs, ongoing programs, or unforeseen challenges, enhancing adaptability and responsiveness to their mission.	-	-	-	-	-
<b>Charitable Activities/Projects</b>	R	Restricted charitable funds allocated 1) to relieve those in need due to financial hardship and unemployment in the UK by providing grants, goods, or services designed to alleviate their needs, and 2) to prevent or relieve the poverty of refugees, widows, and orphans from areas outside the UK affected by war or natural disaster by providing grants, items, and services to individuals in need and/or charities or other organizations working to prevent or relieve poverty of refugees, widows, and orphans.	1,842	47,444	- 42,627	-	6,659
<b>Total Funds</b>			<b>1,842</b>	<b>47,444</b>	<b>- 42,627</b>	<b>-</b>	<b>6,659</b>

**Note 11**

**Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance*

**11.1 Trustee remuneration and benefits**

**This year**

None of the trustees have been paid any remuneration or received any other benefits from 

<b>TRUE</b>
-------------

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

N/A
-----

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) 

<b>TRUE</b>
-------------

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other*  
*Where an ex gratia payment has been made to a*

N/A
-----

**12.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be*

No trustee expenses have been incurred (True or False) 

<b>TRUE</b>
-------------

Type of expenses reimbursed	This year	Last year
	£	£
Accommodation	-	-
Phone	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses

### 12.3 Transaction(s) with related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

**This year**

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

N/A

*For any related party, please provide details of any guarantees given or received.*

N/A

**Last year**

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide*

N/A

*For any related party, please provide details of any*

N/A

# BOOTA FOUNDATION



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees

**BOOTA FOUNDATION**

On accounts for the year  
ended

**30 APRIL 2025**

Charity no  
(if any)

**1199104**

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("**BOOTA FOUNDATION**") for the year ended **30 / 04 / 2025**.

**Responsibilities and  
basis of report**

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

I report in respect of my examination of the Charity'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 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.

Zeeshan Munawar  
ACCOUNTANT  
London  
E7 8LE

24 Feb 2026

**BOOTA FOUNDATION**

England & Wales - Charity number 1199104

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# Accounts

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# **BOOTA FOUNDATION**

Charitable Incorporated Organization -CIO

CHARITY REGISTRATION No: 1199104

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2024**

**BOOTA FOUNDATION  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
CONTENTS**

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Trustees' report	4-5
Statement of financial Activities	6
Statement of financial position	7
Notes to the accounts	8-19
Independent Examiner's Report	20

**BOOTA FOUNDATION  
CHARITY INFORMATION  
FOR THE YEAR ENDED 30 APRIL 2024**

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**Trustees at 30 April 2023** Shazad Boota-(Chairman)  
Raksana Kausar Boota  
Zeshan Pervaiz  
Imran Boota  
Sabira Smriko

**Charity Number** 1199104 (England and Wales)

**Date of Registration** 26<sup>th</sup> May 2022

**Start of Financial Period** 1<sup>st</sup> May 2023

**End of Financial Period** 30<sup>th</sup> April 2024

**Legal Status** Charitable Incorporated Organization - CIO

**GOVERNING INSTRUMENT** CIO - FOUNDATION Registered 26 May 2022

**Objects**

*The objects of the CIO, for the public benefit, encompass two primary aims. Firstly, the CIO is dedicated to alleviating the plight of individuals in the UK facing financial hardship and unemployment. This is achieved through the provision of grants, goods, or services tailored to address their immediate needs. Secondly, the CIO extends its reach beyond national borders to address the poverty afflicting refugees, widows, and orphans in areas outside the UK. Particularly focusing on regions ravaged by war or natural disasters, the CIO offers assistance in the form of grants, items, and services to individuals and organizations striving to mitigate the impact of poverty on these vulnerable populations.*

**Registered Office** Hideaway Work Space  
1 Empire Mews  
London  
SW16 2BF

**BOOTA FOUNDATION  
TRUSTEES REPORT  
FOR THE YEAR ENDED 30 APRIL 2024**

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The trustees present their report and accounts for the year ended 30 APRIL 2024.

**Trustees**

The following trustees held office during the whole of the period:

Shazad Boota-(Chairman)  
Raksana Kausar Boota  
Zeshan Pervaiz  
Imran Boota  
Sabira Smriko

**Trustees Report: Performance and Activities (May 2023 - April 2024)**

We, the trustees of Boota Foundation, are pleased to present our report for the accounting year from May 2023 to April 2024. Throughout this period, Boota Foundation has remained dedicated to its mission of providing support to those in need through various charitable activities.

**Summary of Charitable Activities**

Throughout the year, the charity remained committed to supporting various humanitarian causes, focusing on providing essential aid to individuals and communities in need. Donations received were allocated towards relief efforts, including support for families facing financial hardship, assistance for orphans and widows, medical aid, and refugee relief programs.

A significant portion of funds was directed towards emergency relief initiatives, debt relief, educational support, and housing assistance for vulnerable individuals. Seasonal campaigns, such as Ramadan and Qurbani programs, successfully provided food and essential aid to disadvantaged communities. Additionally, contributions were utilized for water well projects, mobility support, and financial assistance for individuals experiencing crises.

The charity ensured that all received funds were allocated efficiently to maximize the impact of donations. While the majority of donations were fully utilized for direct charitable expenditure, reserves have been maintained where necessary to ensure the sustainability of ongoing initiatives.

Our commitment to humanitarian assistance remains unwavering, and we continue to work towards expanding our reach to support those most in need.

**BOOTA FOUNDATION  
TRUSTEES REPORT-(Continued.)  
FOR THE YEAR ENDED 30 APRIL 2024**

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**Financial Overview:** Total donations amounted to £47,900, with direct charitable expenditure totaling £48,317. This leaves charity reserves at £1,842, ensuring sustainability and effective response to emergencies.

**Future Outlook:** Looking ahead, we remain steadfast in our dedication to promoting charitable purposes for the benefit of the public, with a particular focus on health, and poverty alleviation. We will continue to collaborate with all stakeholders to foster cooperation and partnership working, thereby maximizing the impact of our efforts within the communities we serve.

**Appreciation and Conclusion**

**Boota Foundation expresses gratitude to all donors, supporters, and volunteers for their contributions to our charitable endeavors. Your generosity has empowered us to make a meaningful impact on the lives of those in need. As trustees, we remain committed to upholding our values and serving the community in the years ahead.**

**Statement of Trustees' Responsibilities**

The Charities Act 2011 imposes on trustees the duty to diligently prepare financial statements annually, ensuring they accurately reflect the Charity's financial status and surplus for the given period. In fulfilling this obligation, trustees are entrusted with several key responsibilities. They must carefully select appropriate accounting policies and consistently apply them. Furthermore, trustees are expected to exercise prudent judgment when making estimates and judgments, ensuring they are both reasonable and sound. Moreover, it is the trustees' responsibility to prepare financial statements based on the assumption that the charity will continue operating as a going concern, unless circumstances dictate otherwise.

In addition to financial reporting, trustees are accountable for maintaining comprehensive accounting records that provide a clear and transparent overview of the Charity's transactions. These records should be detailed enough to accurately portray the Charity's financial position and ensure compliance with legal requirements outlined in the Charities Act 2011. Furthermore, trustees are entrusted with the vital task of safeguarding the Charity's assets, necessitating the implementation of adequate measures for fraud prevention and detection.

Signed on behalf of the trustees

.....

SHAZAD BOOTA

CHAIRMAN

Approved by the trustees on: 24 February 2025

**BOOTA FOUNDATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 APRIL 2024**

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds 30 APRIL 2024 £ F04	Prior year funds 30 APRIL 2023 £ F05
<b>Incoming resources (Note 1)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	-	47,900	-	47,900	53,811
<b>Charitable activities-(Grants &amp; Contracts)</b>	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	47,900	-	47,900	53,811
<b>Resources expended (Note 2)</b>					
<b>Expenditure on:</b>					
Raising funds	-	-	-	-	-
Cost of Charitable activities	-	48,137	-	48,137	51,342
Governance Costs	-	180	-	180	210
Other	-	-	-	-	-
<b>Total</b>	-	48,317	-	48,317	51,552
<b>before investment gains/(losses)</b>	-	417	-	417	2,259
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	-	417	-	417	2,259
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds gains/(losses):</b>					
Loans & Advances	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	-	417	-	417	2,259
<b>Reconciliation of funds:</b>					
Total funds brought forward		2,259	-	2,259	-
<b>Total funds carried forward</b>	-	1,842	-	1,842	2,259

**BOOTA FOUNDATION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2024**

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total 30 APRIL 2024 £ F04	Total last year 30 April 2023 £ F05
<b>Fixed assets</b>					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
<b>Total fixed assets</b>	-	-	-	-	-
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors	-	-	-	-	-
Cash at bank and in hand (Note 9)	-	2,022	-	2,022	2,469
<b>Total current assets</b>	-	<b>2,022</b>	-	<b>2,022</b>	<b>2,469</b>
<b>Creditors: amounts falling due within one year (Note 8)</b>	-	180	-	180	210
<b>Net current assets/(liabilities)</b>	-	<b>1,842</b>	-	<b>1,842</b>	<b>2,259</b>
<b>Total assets less current liabilities</b>	-	<b>1,842</b>	-	<b>1,842</b>	<b>2,259</b>
<b>Creditors: amounts falling due after one year (Note 8)</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	-	<b>1,842</b>	-	<b>1,842</b>	<b>2,259</b>
<b>Funds of the Charity</b>					
Restricted income funds (Note 10)		1,842		1,842	2,259
Unrestricted funds	-	-	-	-	-
Revaluation reserve				-	
<b>Total funds</b>	-	<b>1,842</b>	-	<b>1,842</b>	<b>2,259</b>
Signed by one or two trustees on behalf of all the trustees				Print Name	
				<b>Shazad Boota</b>	<b>24/02/2025</b>
				Chairman	

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2024**

<b>Note 1</b>	<b>Analysis of income</b>
---------------	---------------------------

	<b>Analysis</b>	Unrestricted funds	Restricted income funds	Total funds 30 April 2024 £
<b>Donations and legacies:</b>	Donations and gifts	-	47,900	47,900
	Gift Aid	-	-	-
	Legacies	-	-	-
	General grants provided by government/other charities	-	-	-
	<b>Total</b>	-	<b>47,900</b>	<b>47,900</b>
<b>Charitable activities:</b>	Grants & Contracts received are as follows			
	<b>Total</b>	-	-	-
<b>Investment Income</b>		-	-	-
	Interest	-	-	-
	Dividend	-	-	-
	<b>Total</b>	-	-	-
<b>TOTAL INCOME</b>		-	<b>47,900</b>	<b>47,900</b>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2024**

<b>Note 2</b>		<b>Analysis of expenditure</b>		
		Unrestricted funds	Restricted income funds	Total funds 30 April 2024 £
<b>Analysis</b>				
<b>Expenditure on raising funds:</b>	Incurring seeking donations	-	-	-
	Incurring seeking grants			
	<b>Total expenditure on raising funds</b>	-	-	-
<b>Expenditure on charitable activities</b>	1) to relieve those in need due to financial hardship and unemployment in the UK by providing grants, goods, or services designed to alleviate their needs, and 2) to prevent or relieve the poverty of refugees, widows, and orphans from areas outside the UK affected by war or natural disaster by providing grants, items, and services to individuals in need and/or charities or other organizations working to prevent or relieve poverty of refugees, widows, and orphans.	-	48,137	48,137
	<b>Total expenditure on charitable activities</b>	-	<b>48,137</b>	<b>48,137</b>
<b>Governance Costs</b>	Accountancy & Independent Examiner Fees	-	180	180
			-	-
	<b>Total</b>	-	<b>180</b>	<b>180</b>
<b>Other</b>	Bank Fees	-	-	-
	<b>Total other expenditure</b>	-	-	-
<b>TOTAL EXPENDITURE</b>		-	<b>48,317</b>	<b>48,317</b>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2024**

**Note 3 Basis of preparation**

*This section should be completed by all charities .*

**3.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
---

 the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with\* 

✓
---

 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

Yes
-----

\* -Tick as appropriate

**3.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

<b><i>The charity's continued financial stability, positive growth trends, and strategic plans affirm its status as a going concern.</i></b>
--

Disclosure of any uncertainties that make the going concern assumption doubtful;

<b><i>Not applicable</i></b>
------------------------------

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

<b><i>Not applicable</i></b>
------------------------------

**3.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

**Please disclose:**

<b><i>(i) the nature of the change in accounting policy;</i></b>	Not applicable
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	Not applicable

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2024**

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<b>Not applicable</b>
---	-----------------------

**3.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<b>Not applicable</b>

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<b>Not applicable</b>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2024**

<b>Note 4</b>	<b>Accounting policies</b>
---------------	----------------------------

#### **4.1 INCOME**

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2024**

<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## **4.2 EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

## **4.3 ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least  They are valued at cost.
---	---

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2024**

The depreciation rates and methods used are disclosed in note 9.2.

<b>Intangible fixed assets</b>	<p>The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5</p> <p>They are valued at cost.</p>
<b>Investments</b>	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments</p>
<b>Stocks and work in progress</b>	<p>Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.</p>
<b>Debtors</b>	<p>Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.</p>
<b>Current asset investments</b>	<p>The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.</p>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2024**

**Note 5                      Details of certain items of expenditure**

**5.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

This year £	Last year £
180.00	210.00
-	-
-	-

**Note 6                      Paid employees**

**6.1 Staff Costs**

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

**Total staff costs**

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2024**

<b>Note 7</b>	<b>Debtors and prepayments</b>
---------------	--------------------------------

**7.1 Analysis of debtors**

Trade debtors  
Other debtors

**Total**

	This year	Last year
	£	£
	-	-
	-	-
	-	-

**7.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

**Total**

	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-

<b>Note 8</b>	<b>Creditors and accruals</b>
---------------	-------------------------------

**8.1 Analysis of creditors**

Accruals for grants payable  
Bank loans and overdrafts  
Trade creditors  
Payments received on account for contracts or performance-related grants  
Accruals and deferred income  
Taxation and social security  
Other creditors

**Total**

	Amounts falling due		Amounts falling due after	
	This year	Last year	This year	Last year
	£	£	£	£
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	180	210	-	-
	180	210	-	-

<b>Note 9</b>	<b>Cash at bank and in hand</b>
---------------	---------------------------------

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and in hand  
Total

	This year	Last year
	£	£
	-	-
	-	-
	2,022	2,469
	2,022	2,469

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2024**

**Note 10 Charity funds**

**10.1 Details of material funds held and movements during the CURRENT reporting period**

*\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Loans £	Fund balances carried forward £
<b>Donations &amp; Gifts</b>	UR	Unrestricted charity funds are financial contributions given to a charitable organization without specific earmarks or restrictions on their use. These funds provide flexibility for the organization to allocate resources based on immediate needs, ongoing programs, or unforeseen challenges, enhancing adaptability and responsiveness to their mission.	-	-	-	-	-
<b>Charitable Activities/Projects</b>	R	Restricted charitable funds allocated 1) to relieve those in need due to financial hardship and unemployment in the UK by providing grants, goods, or services designed to alleviate their needs, and 2) to prevent or relieve the poverty of refugees, widows, and orphans from areas outside the UK affected by war or natural disaster by providing grants, items, and services to individuals in need and/or charities or other organizations working to prevent or relieve poverty of refugees, widows, and orphans.	2,259	47,900	- 48,317	-	1,842
<b>Total Funds</b>			<b>2,259</b>	<b>47,900</b>	<b>- 48,317</b>	<b>-</b>	<b>1,842</b>

**Note 11**

**Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance*

**11.1 Trustee remuneration and benefits**

**This year**

None of the trustees have been paid any remuneration or received any other benefits from 

<b>TRUE</b>
-------------

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£	£	£	£
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other employment benefits were paid.*

N/A
-----

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**Last year**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False) 

<b>TRUE</b>
-------------

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£
		-	-	-	-	-
		-	-	-	-	-

*Please give details of why remuneration or other Where an ex gratia payment has been made to a*

N/A
-----

**12.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be*

No trustee expenses have been incurred (True or False) 

<b>TRUE</b>
-------------

Type of expenses reimbursed	This year	Last year
	£	£
Accommodation	-	-
Phone	-	-
	-	-
<b>TOTAL</b>	-	-

Please provide the number of trustees reimbursed for expenses

### 12.3 Transaction(s) with related parties

*Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.*

**This year**

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period

*In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.*

N/A

*For any related party, please provide details of any guarantees given or received.*

N/A

**Last year**

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

*In relation to the transactions above, please provide*

N/A

*For any related party, please provide details of any*

N/A

BOOTA FOUNDATION



CHARITY COMMISSION  
FOR ENGLAND AND WALES

Independent examiner's report on  
the accounts

Section A Independent Examiner's Report

Report to the trustees

BOOTA FOUNDATION

On accounts for the year ended

30 APRIL 2024

Charity no  
(if any)

1199104

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("**BOOTA FOUNDATION**") for the year ended **30 / 04 / 2024**.

Responsibilities and basis of report

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

I report in respect of my examination of the Charity'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 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.

Zeeshan Munawar  
ACCOUNTANT  
London  
E7 8LE

24 Feb 2025

**BOOTA FOUNDATION**

England & Wales - Charity number 1199104

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# Accounts

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# **BOOTA FOUNDATION**

Charitable Incorporated Organization -CIO

CHARITY REGISTRATION No: 1199104

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**BOOTA FOUNDATION  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
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**BOOTA FOUNDATION  
CHARITY INFORMATION  
FOR THE YEAR ENDED 30 APRIL 2023**

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**Trustees at 30 April 2023** Shazad Boota-(Chairman)  
Raksana Kausar Boota  
Zeshan Pervaiz  
Imran Boota  
Sabira Smriko

**Charity Number** 1199104 (England and Wales)

**Date of Registration** 26<sup>th</sup> May 2022

**Start of Financial Period** 1<sup>st</sup> May 2022

**End of Financial Period** 30<sup>th</sup> April 2023

**Legal Status** Charitable Incorporated Organization - CIO

**GOVERNING INSTRUMENT** CIO - FOUNDATION Registered 26 May 2022

**Objects**

*The objects of the CIO, for the public benefit, encompass two primary aims. Firstly, the CIO is dedicated to alleviating the plight of individuals in the UK facing financial hardship and unemployment. This is achieved through the provision of grants, goods, or services tailored to address their immediate needs. Secondly, the CIO extends its reach beyond national borders to address the poverty afflicting refugees, widows, and orphans in areas outside the UK. Particularly focusing on regions ravaged by war or natural disasters, the CIO offers assistance in the form of grants, items, and services to individuals and organizations striving to mitigate the impact of poverty on these vulnerable populations.*

**Registered Office** Hideaway Work Space  
1 Empire Mews  
London  
SW16 2BF

**Independent Examiners** AMZES ACCOUNTANTS  
Amzes Ltd  
232-236 Green Street London  
London  
E7 8LE

**BOOTA FOUNDATION  
TRUSTEES REPORT  
FOR THE YEAR ENDED 30 APRIL 2023**

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The trustees present their report and accounts for the year ended 30 APRIL 2023.

**Trustees**

The following trustees held office during the whole of the period:

Shazad Boota-(Chairman)  
Raksana Kausar Boota  
Zeshan Pervaiz  
Imran Boota  
Sabira Smriko

**Trustees Report: Performance and Activities (May 2022 - April 2023)**

We, the trustees of Boota Foundation, are pleased to present our report for the accounting year from May 2022 to April 2023. Throughout this period, Boota Foundation has remained dedicated to its mission of providing support to those in need through various charitable activities.

**Summary of Charity Activities:**

1. **Bosnian Family Support:** Throughout the year, our organization received donations to support families in Bosnia facing hardship. These funds were utilized to provide essential support, ensuring that families in need received the assistance required. Our commitment to this cause remains steadfast, with a portion of the donations reserved for ongoing support.
2. **Emergency Appeal - Cancer:** In response to the urgent needs of cancer patients, an emergency appeal was launched. Generous donations were received and allocated towards providing direct assistance to individuals battling cancer. Despite challenges, we continue to maintain reserves to ensure sustained support for those affected by this disease.
3. **Uganda Ramadan Relief:** During Ramadan, our organization provided crucial support to communities in Uganda, ensuring access to food parcels and iftar/suhoor meals. Donations received for this initiative were utilized entirely for direct charitable expenditure, reflecting our commitment to serving those in need.
4. **Yemen Refugee & Poverty Relief:** Donations totaling £5,889 were instrumental in supporting refugees and impoverished communities in Yemen. We allocated £5,600 for direct charitable expenditure, maintaining a reserve of £289 for future initiatives in Yemen.
5. **Fitrana (Zakat ul-Fitr):** Before Eid al-Fitr, our organization collected donations for Fitrana, which were used to provide zakat ul-fitr to individuals in need. This initiative reflects our dedication to fulfilling religious obligations while supporting vulnerable members of the community.
6. **Yemen Orphan & Widow Food Relief:** Despite challenges, our organization allocated donations towards providing food relief to orphans and widows in Yemen. While the expenses exceeded initial estimates, we remain committed to supporting vulnerable groups in the region.
7. **Year-Round Support for Uganda Orphans:** Donations received throughout the year provided ongoing support to orphans in Uganda, ensuring access to essential resources and services. This initiative reflects our long-term commitment to improving the lives of vulnerable children.
8. **Canadian Brother Support:** Our organization provided financial assistance and support to a brother in Canada facing hardship. Donations received were utilized to address immediate needs and provide relief to individuals experiencing difficulties.

**BOOTA FOUNDATION**  
**TRUSTEES REPORT-(Continued.)**  
**FOR THE YEAR ENDED 30 APRIL 2023**

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9. **Gran Assistance:** Funds were allocated to provide assistance and support to elderly individuals facing financial difficulties. Through this initiative, we aimed to address the unique challenges faced by the elderly and provide them with necessary support.
10. **Single Mother Support:** Donations received were utilized to support single mothers in need, providing financial assistance and resources to ensure their well-being. A portion of the donations was reserved to continue providing support to single mothers facing challenges.
11. **Liverpool Sister Debt Relief:** Our organization received donations specifically designated for providing debt relief to a sister in Liverpool. These funds were utilized entirely for the intended purpose, reflecting our commitment to addressing individual needs within our community.
12. **London Sister Support:** Donations were allocated to provide financial assistance and support to a sister in London facing a crisis. Through this initiative, we aimed to offer immediate relief and support to individuals experiencing hardships in our local community.
13. **Manchester Sister Support:** Funds were allocated to support a sister in Manchester, with donations utilized for direct charitable expenditure to provide essential assistance. While ensuring immediate support, a portion of the donations was reserved for future initiatives to assist individuals in Manchester.
14. **Sri Lankan Revert Sister Assistance:** Donations received were allocated entirely for providing assistance and support to a revert sister in Sri Lanka. Through this initiative, we aimed to support individuals navigating life changes and challenges, ensuring they receive the necessary assistance.
15. **Medical Aid for Yemeni Girls:** Our organization received donations to provide medical aid to Yemeni girls, addressing urgent healthcare needs. Despite challenges, funds were utilized for direct charitable expenditure to ensure that medical assistance reaches those in need, reflecting our commitment to humanitarian aid.
16. **Kenya Brother Juma Support:** Donations were allocated to provide financial assistance and support to a brother in Kenya facing hardship. Through this initiative, we aimed to offer immediate relief and support to individuals experiencing difficulties in Kenya.
17. **Muamer's Mobility Support:** Our organization received donations to provide mobility support to Muamer, ensuring access to essential resources and services. Despite challenges, funds were utilized for direct charitable expenditure to meet Muamer's mobility needs.
18. **School Books Assistance:** Donations received were utilized entirely for providing assistance and support for purchasing school books, ensuring access to education for children in need. Through this initiative, we aimed to support educational endeavors and promote learning opportunities.
19. **Orphan Student Housing Support:** Funds were allocated to support orphan students with housing costs, ensuring a stable living environment for vulnerable children. Donations received were utilized for direct charitable expenditure, reflecting our commitment to improving the lives of orphaned children.
20. **Family Relocation Assistance:** Our organization received donations to provide assistance and support for relocating a family facing hardship. Through this initiative, we aimed to offer immediate relief and support to families undergoing difficult transitions.
21. **Refugee Relief Program:** Donations received were allocated to support refugees through various relief programs. Despite challenges, funds were utilized for direct charitable expenditure to provide essential aid to refugees, reflecting our commitment to humanitarian assistance.
22. **Syria Earthquake Relief:** Our organization received donations to provide relief to those affected by the earthquake in Syria. These funds were utilized entirely for providing immediate assistance to individuals and communities impacted by the disaster.
23. **Uganda & Yemen Qurbani Campaign:** Donations were received and allocated entirely for conducting Qurbani in Uganda and Yemen, ensuring access to meat for vulnerable communities during Eid al-Adha.

**BOOTA FOUNDATION  
TRUSTEES REPORT-(Continued.)  
FOR THE YEAR ENDED 30 APRIL 2023**

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**24. Bugabo Village Water Well:** All donations were utilized entirely for constructing a water well in Bugabo Village, providing access to clean and safe drinking water for the community.

Through our various initiatives and projects, we strive to make a positive impact on individuals and communities in need, reflecting our commitment to humanitarian values

**Financial Overview:** Total donations amounted to £53,811, with direct charitable expenditure totaling £51,342. This leaves charity reserves at £2,469, ensuring sustainability and effective response to emergencies.

**Future Outlook:** Looking ahead, we remain steadfast in our dedication to promoting charitable purposes for the benefit of the public, with a particular focus on health, and poverty alleviation. We will continue to collaborate with all stakeholders to foster cooperation and partnership working, thereby maximizing the impact of our efforts within the communities we serve.

**Appreciation and Conclusion**

**Boota Foundation expresses gratitude to all donors, supporters, and volunteers for their contributions to our charitable endeavors. Your generosity has empowered us to make a meaningful impact on the lives of those in need. As trustees, we remain committed to upholding our values and serving the community in the years ahead.**

**Statement of Trustees' Responsibilities**

The Charities Act 2011 imposes on trustees the duty to diligently prepare financial statements annually, ensuring they accurately reflect the Charity's financial status and surplus for the given period. In fulfilling this obligation, trustees are entrusted with several key responsibilities. They must carefully select appropriate accounting policies and consistently apply them. Furthermore, trustees are expected to exercise prudent judgment when making estimates and judgments, ensuring they are both reasonable and sound. Moreover, it is the trustees' responsibility to prepare financial statements based on the assumption that the charity will continue operating as a going concern, unless circumstances dictate otherwise.

In addition to financial reporting, trustees are accountable for maintaining comprehensive accounting records that provide a clear and transparent overview of the Charity's transactions. These records should be detailed enough to accurately portray the Charity's financial position and ensure compliance with legal requirements outlined in the Charities Act 2011. Furthermore, trustees are entrusted with the vital task of safeguarding the Charity's assets, necessitating the implementation of adequate measures for fraud prevention and detection.

Signed on behalf of the trustees

.....

SHAZAD BOOTA

CHAIRMAN

Approved by the trustees on: 30 March 2024

**BOOTA FOUNDATION**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 30 APRIL 2023**

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds 30 APRIL 2023 £ F04	Prior year funds 30 APRIL 2022 £ F05
<b>Incoming resources (Note 1)</b>					
<b>Income and endowments from:</b>					
Donations and legacies	-	53,811	-	53,811	-
<b>Charitable activities-(Grants &amp; Contracts)</b>	-	-	-	-	-
Other trading activities	-	-	-	-	-
Investments	-	-	-	-	-
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	53,811	-	53,811	-
<b>Resources expended (Note 2)</b>					
<b>Expenditure on:</b>					
Raising funds	-	-	-	-	-
Cost of Charitable activities	-	51,342	-	51,342	-
Governance Costs	-	210	-	210	-
Other	-	-	-	-	-
<b>Total</b>	-	51,552	-	51,552	-
<b>before investment gains/(losses)</b>	-	2,259	-	2,259	-
Net gains/(losses) on investments	-	-	-	-	-
<b>Net income/(expenditure)</b>	-	2,259	-	2,259	-
<b>Extraordinary items</b>	-	-	-	-	-
<b>Transfers between funds gains/(losses):</b>					
Loans & Advances	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
<b>Net movement in funds</b>	-	2,259	-	2,259	-
<b>Reconciliation of funds:</b>					
Total funds brought forward	-	-	-	-	-
<b>Total funds carried forward</b>	-	2,259	-	2,259	-

**BOOTA FOUNDATION**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 APRIL 2023**

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total 30 APRIL 2023 £ F04	Total last year 30 April 2022 £ F05
<b>Fixed assets</b>					
Intangible assets	-	-	-	-	-
Tangible assets	-	-	-	-	-
<b>Total fixed assets</b>	-	-	-	-	-
<b>Current assets</b>					
Stocks	-	-	-	-	-
Debtors	-	-	-	-	-
Cash at bank and in hand (Note 9)	-	2,469	-	2,469	-
<b>Total current assets</b>	-	2,469	-	2,469	-
<b>Creditors: amounts falling due within one year (Note 8)</b>	-	210	-	210	-
<b>Net current assets/(liabilities)</b>	-	2,259	-	2,259	-
<b>Total assets less current liabilities</b>	-	2,259	-	2,259	-
<b>Creditors: amounts falling due after one year (Note 8)</b>	-	-	-	-	-
<b>Total net assets or liabilities</b>	-	2,259	-	2,259	-
<b>Funds of the Charity</b>					
Restricted income funds (Note 10)		2,259		2,259	-
Unrestricted funds	-	-	-	-	-
Revaluation reserve				-	
<b>Total funds</b>	-	2,259	-	2,259	-
Signed by one or two trustees on behalf of all the trustees				Print Name	
				<b>Shazad Boota</b>	<b>30/03/2024</b>
				Chairman	

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

<b>Note 1</b>	<b>Analysis of income</b>
---------------	---------------------------

	<b>Analysis</b>	Unrestricted funds	Restricted income funds	Total funds 30 April 2023 £
<b>Donations and legacies:</b>	Donations and gifts	-	53,811	53,811
	Gift Aid	-	-	-
	Legacies	-	-	-
	General grants provided by government/other charities	-	-	-
	<b>Total</b>	-	<b>53,811</b>	<b>53,811</b>
<b>Charitable activities:</b>	Grants & Contracts received are as follows			
	<b>Total</b>	-	-	-
<b>Investment Income</b>		-	-	-
	Interest	-	-	-
	Dividend	-	-	-
	<b>Total</b>	-	-	-
<b>TOTAL INCOME</b>		-	<b>53,811</b>	<b>53,811</b>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

<b>Note 2</b>		<b>Analysis of expenditure</b>		
<b>Analysis</b>		<b>Unrestricted funds</b>	<b>Restricted income funds</b>	<b>Total funds £</b>
<b>Expenditure on raising funds:</b>	Incurred seeking donations	-	-	-
	Incurred seeking grants			
	<b>Total expenditure on raising funds</b>	-	-	-
<b>Expenditure on charitable activities</b>	1) to relieve those in need due to financial hardship and unemployment in the UK by providing grants, goods, or services designed to alleviate their needs, and 2) to prevent or relieve the poverty of refugees, widows, and orphans from areas outside the UK affected by war or natural disaster by providing grants, items, and services to individuals in need and/or charities or other organizations working to prevent or relieve poverty of refugees, widows, and orphans.	-	51,342	51,342
	<b>Total expenditure on charitable activities</b>	-	<b>51,342</b>	<b>51,342</b>
<b>Governance Costs</b>	Accountancy & Independent Examiner Fees	-	210	210
			-	-
	<b>Total</b>	-	<b>210</b>	<b>210</b>
<b>Other</b>	Bank Fees	-	-	-
	<b>Total other expenditure</b>	-	-	-
<b>TOTAL EXPENDITURE</b>		-	<b>51,552</b>	<b>51,552</b>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**Note 2.1 Analysis of expenditure**

**Analysis of expenditure on charitable activities**

Sr.No	Charitable Appeal	Donations Received	Direct Charitable Expenditure	Total Expenses This Year	Charity Reserves
1	Bosnian Family Support	9,296	8,646	8,646	650
2	Emergency Appeal- Cancer	5,604	5,704	5,704	- 100
3	Uganda Ramadan Relief	2,450	2,450	2,450	-
4	Yemen Refugee & Poverty Relief	5,889	5,600	5,600	289
5	Fitrana (Zakat ul-Fitr)	356	356	356	-
6	Yemen Orphan & Widow Food Relief	700	810	810	- 110
7	Year-Round Support for Uganda Orphan	2,100	2,100	2,100	-
8	Canadian Brother Support	1,000	1,000	1,000	-
9	Gran Assistance	350	350	350	-
10	Single Mother Support	1,058	380	380	678
11	Liverpool Sister Debt Relief	525	525	525	-
12	London Sister Support	1,072	775	775	297
13	Manchester Sister Support	737	737	737	-
14	Sri Lankan Revert Sister Assistance	1,000	-	-	1,000
15	Medical Aid for Yemeni Girl's	1,390	1,665	1,665	- 275
16	Kenya Brother Juma Support	1,010	1,010	1,010	-
17	Muamer's Mobility Support	2,700	2,690	2,690	10

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**|Note 2.1 Analysis of expenditure**

**Analysis of expenditure on charitable activities**

<b>Sr.No</b>	<b>Charitable Appeal</b>	<b>Donations Received</b>	<b>Direct Charitable Expenditure</b>	<b>Total Expenses This Year</b>	<b>Charity Reserves</b>
18	School Books Assistance	100	100	100	-
19	Orphan Student Housing Support	1,710	1,690	1,690	20
20	Family Relocation Assistance	2,000	2,000	2,000	-
21	Refugee Relief Program	4,044	4,145	4,145	- 101
22	Syria Earthquake Relief	3,720	3,720	3,720	-
23	Uganda & Yemen Qurbani Campaign	4,350	4,239	4,239	111
24	Bugabo Village Water Well	650	650	650	-
<b>Total</b>		<b>53,811</b>	<b>51,342</b>	<b>51,342</b>	<b>2,469</b>

Note: "Total" row represents the sum of donations received, direct charitable expenditure, and charity reserves

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**Note 3 Basis of preparation**

*This section should be completed by all charities .*

**3.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\* 

✓
---

 the Statement of Recommended Practice: 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) issued on 16 July 2014
- and with\* 

✓
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 the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

Yes
-----

\* -Tick as appropriate

**3.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

***The charity's continued financial stability, positive growth trends, and strategic plans affirm its status as a going concern.***

Disclosure of any uncertainties that make the going concern assumption doubtful;

***Not applicable***

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

***Not applicable***

**3.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	✓	* -Tick as appropriate
No*		

***Please disclose:***

<b><i>(i) the nature of the change in accounting policy;</i></b>	Not applicable
<b><i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i></b>	Not applicable

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	<b>Not applicable</b>
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**3.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of any changes;</i>	Not applicable
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	Not applicable
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	<b>Not applicable</b>

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of the prior period error;</i>	Not applicable
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	Not applicable
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	<b>Not applicable</b>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

<b>Note 4</b>	<b>Accounting policies</b>
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**4.1 INCOME**

<b>Recognition of income</b>	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Offsetting</b>	<p>There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.</p>
<b>Grants and donations</b>	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p>
<b>Legacies</b>	<p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> <p>Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.</p>
<b>Government grants</b>	<p>The charity has received government grants in the reporting period</p>
<b>Tax reclaims on donations and gifts</b>	<p>Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.</p>
<b>Contractual income and performance related grants</b>	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
<b>Donated goods</b>	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
<b>Donated services and facilities</b>	<p>Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.</p>
<b>Support costs</b>	<p>The charity has incurred expenditure on support costs.</p>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## **4.2 EXPENDITURE AND LIABILITIES**

<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.  Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

## **4.3 ASSETS**

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least  They are valued at cost.
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**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

The depreciation rates and methods used are disclosed in note 9.2.

<b>Intangible fixed assets</b>	<p>The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5</p> <p>They are valued at cost.</p>
<b>Investments</b>	<p>Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.</p> <p>Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments</p>
<b>Stocks and work in progress</b>	<p>Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.</p> <p>Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.</p>
<b>Debtors</b>	<p>Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.</p>
<b>Current asset investments</b>	<p>The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.</p>

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**Note 5                      Details of certain items of expenditure**

**5.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

This year £	Last year £
210.00	-
-	-
-	-

**Note 6                      Paid employees**

**6.1 Staff Costs**

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

**Total staff costs**

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

<b>Note 7</b>	<b>Debtors and prepayments</b>
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**7.1 Analysis of debtors**

Trade debtors  
Other debtors

**Total**

	This year	Last year
	£	£
-	-	-
-	-	-
-	-	-

**7.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
Prepayments and accrued income  
Other debtors

**Total**

	This year	Last year
	£	£
-	-	-
-	-	-
-	-	-
-	-	-

<b>Note 8</b>	<b>Creditors and accruals</b>
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**8.1 Analysis of creditors**

Accruals for grants payable  
Bank loans and overdrafts  
Trade creditors  
Payments received on account for contracts or performance-related grants  
Accruals and deferred income  
Taxation and social security  
Other creditors

**Total**

	Amounts falling due		Amounts falling due after	
	This year	Last year	This year	Last year
	£	£	£	£
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
210	210	-	-	-
210	210	-	-	-

<b>Note 9</b>	<b>Cash at bank and in hand</b>
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Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Total

	This year	Last year
	£	£
-	-	-
-	-	-
2,469	2,469	-
2,469	2,469	-

**BOOTA FOUNDATION  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 30 APRIL 2023**

**Note 10 Charity funds**

**10.1 Details of material funds held and movements during the CURRENT reporting period**

*\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Loans £	Fund balances carried forward £	
<b>Donations &amp; Gifts</b>	UR	Unrestricted charity funds are financial contributions given to a charitable organization without specific earmarks or restrictions on their use. These funds provide flexibility for the organization to allocate resources based on immediate needs, ongoing programs, or unforeseen challenges, enhancing adaptability and responsiveness to their mission.	-	-	-	-	-	
<b>Charitable Activities/Projects</b>	R	Restricted charitable funds allocated 1) to relieve those in need due to financial hardship and unemployment in the UK by providing grants, goods, or services designed to alleviate their needs, and 2) to prevent or relieve the poverty of refugees, widows, and orphans from areas outside the UK affected by war or natural disaster by providing grants, items, and services to individuals in need and/or charities or other organizations working to prevent or relieve poverty of refugees, widows, and orphans.	-	53,811	51,552	-	2,259	
<b>Total Funds</b>			-	<b>53,811</b>	-	<b>51,552</b>	-	<b>2,259</b>

# BOOTA FOUNDATION



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees

**BOOTA FOUNDATION**

On accounts for the year  
ended

**30 APRIL 2023**

Charity no  
(if any)

**1199104**

Set out on pages

I report to the trustees on my examination of the accounts of the above charity ("**BOOTA FOUNDATION**") for the year ended **30 / 04 / 2023**.

**Responsibilities and  
basis of report**

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

I report in respect of my examination of the Charity'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 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.

*z munawar*

Zeeshan Munawar  
ACCA  
AMZES ACCOUNTANT  
Amzes Ltd  
London  
E7 8LE

30 March 2024