

Registered Charity Number  
1202196

**YAWAR'S HEART AND SOUL**

**REPORT OF THE TRUSTEES AND FINANCIAL**  
**STATEMENTS FOR THE PERIOD ENDED**  
**30 November 2023**

Apex Associates LLP  
Accountants and Tax Consultants  
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Ilford  
Essex  
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**YAWAR'S HEART AND SOUL**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Charity information	1
Statement of Trustees' responsibilities	2
Accountants' report	3 - 4
Statement of Financial Activities	5
Income and Expenditure account	6
Balance sheet	7
Notes to the accounts	8 - 10
Detailed Statement of Financial Activities	11

## **YAWAR'S HEART AND SOUL Charity Information**

### **Trustees**

Mrs Ghazala Rashid  
Mrs Asna Khan  
Mr Omer Seraj

### **Accountants**

Aftab Ahmad Khan  
Apex Associates LLP  
Accountants and Tax Consultants  
58-A Ilford Lane  
Ilford  
Essex  
IG1 2JY

### **Bankers**

Lloyds Bank  
Andover  
BX1 1LT

### **Registered office**

175 Southend Arterial Road  
Hornchurch  
Essex  
RM11 2SF  
United Kingdom

### **Registered charity number**

1202196

## **YAWAR'S HEART AND SOUL**

### **The report of the trustees for the period ended 30 November 2023**

#### **Introduction**

The trustees present their final report and accounts for the period ended 30 November 2023. The board of trustees are satisfied with the performance of the charity during the year and the position at 30 November 2023 and consider that the charity is in a strong position to continue its activities during the coming year, and that the charity's assets are adequate to fulfil its obligations.

#### **Structure, Governance and Management**

##### **Governing document**

The charity is controlled by its governing document, a Constitution and is a Charitable Incorporated Organisation (CIO).

##### **Risk management**

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

##### **Independent Examiner**

Aftab Ahmad Khan  
FMAAT, ATT  
Apex Associates LLP  
Accountants and Tax Consultants  
58-A Ilford Lane  
Ilford  
Essex  
IG1 2JY

#### **Statement of Trustees' Responsibilities**

The Charities Act requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the trustees' report, and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

This report was approved by the board of trustees on 30/09/2024 by:



**Ghazala Rashid**  
Chairman

**YAWAR'S HEART AND SOUL Independent Examiner's  
Report to the trustees of the charity**

**Report of the Independent Examiner to the trustees  
on the accounts of the Charity for the period ended 30 November 2023**

I report on the financial statements of the Charity for the period ended 30 November 2023 which have been prepared in accordance with the Charities Act 2011 and with the Financial Reporting Standard for Smaller Entities (FRSSE), effective April 2008, adapted to meet the needs of unincorporated organisations, as modified by the Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 as revised in June 2008. (The SORP), under the historical cost convention and the accounting policies.

**Respective responsibilities of trustees and examiner**

As described, the Charity's trustees are responsible for the preparation of the financial statements. The trustees are satisfied that the audit requirement of Section 144(1) of the Charities Act 2011 (the Act) does not apply, and that there is no requirement in the governing document or constitution of the Charity for the conducting of an audit. As a consequence, the trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, it is my responsibility to:-

- a) examine the accounts under section 145 of the Act;
- b) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act; and;
- c) to state whether particular matters have come to my attention.

**Basis of opinion and scope of work undertaken**

I conducted my examination in accordance with the General Directions given by the Charity Commissioners for England & Wales in relation to the conducting of an independent examination, referred to above. An independent examination includes a review of the accounting records kept by the Charity and of the accounting systems employed by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of the Charities legislation and that the financial statements comply with the SORP, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the trustees in the course of the examination is not subjected to audit tests or enquiries, and consequently I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtain written assurances from the trustees of all material matters.

**Independent Examiner's Statement, report and opinion**

In connection with my examination, no matter has come to my attention in connection with my examination which gives me reasonable cause to believe that in any material respect the requirements

(i) to keep accounting records in accordance with section 130 of the Act;

(ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and;

(iii) that the financial statements be prepared in accordance with the methods and principles set out in the Statement of Recommended Practice - Accounting and Reporting by Charities

have not been met; or

to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.



Aftab Ahmad Khan  
FMAAT, ATT  
Apex Associates LLP  
Accountants and Tax Consultants  
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IG1 2JY

Date : 30/09/2024

**YAWAR'S HEART AND SOUL**  
**Statement of Financial Activities**  
**For The Period Ended 30 November 2023**

	NOTES	2023 £
Incoming resources		
Incoming resources from generated funds		
Voluntary income	1	18,430
Other Incoming Resources		-
Total incoming resources		<u>18,430</u>
Costs of charitable activities		<u>(360)</u>
Total resources expended		<u>(360)</u>
Net income /(loss) resources before transfers between funds		<u>18,070</u>
Total funds brought forward		-
Total Funds carried forward		<u>18,070</u>



**YAWAR'S HEART AND SOUL**  
**Statement of Financial Activities**  
**For The Period Ended 30 November 2023**

**Income and Expenditure Account**  
**For The Period Ended 30 November 2023**

	2023 £
Voluntary income	18,430
Other operating income	-
Costs of charitable activities	(360)
Gross surplus/ (loss)	<u>18,070</u>
Surplus / (loss) on ordinary activities before tax	<u>18,070</u>
Surplus / (loss) for the financial year	<u>18,070</u>
Gift Aid Payments	-
Retained surplus / (loss) for the financial year	<u>18,070</u>

**YAWAR'S HEART AND SOUL**  
**Balance Sheet**  
**as at 30 November 2023**

	Notes	2023
	£	£
The assets and liabilities of the charity:		
Fixed assets		
Tangible assets	5	-
Total fixed assets		-
Current assets		
Debtors	6	-
Cash at bank and in hand		18,430
Total current assets		18,430
Amounts due within one year	7	(360)
Net current assets		18,070
Total assets less current liabilities		18,070
Net assets including pension asset / liability		18,070
The funds of the charity :		
Unrestricted income funds		
Unrestricted revenue accumulated funds	8	18,070
Total Funds		18,070

The financial statements were approved by the Board of Trustees  
on 30/09/2024 signed on its behalf by:

**Ghazala Rashid - Chairman**



**Asna Khan - Trustee**



## **YAWAR'S HEART AND SOUL**

### **NOTES TO THE ACCOUNTS**

**FOR THE PERIOD ENDED 30 November 2023**

#### **1 Accounting policies**

##### **Accounting convention**

The financial statements are prepared on a going concern basis, under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming Resources**

All Incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Recognition of liabilities**

Liabilities are recognised on the accruals basis in accordance with normal accounting principles, modified where necessary in accordance with the guidance given in the SORP.

##### **Taxation**

As a registered charity, the organisation is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only.

##### **Funds structure policy**

The charity maintains a general unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Such funds may be held in order to finance both working capital and capital investment.

Restricted funds have been provided to the charity for particular purposes, and it is the policy of the board of trustees to carefully monitor the application of those funds in accordance with the restrictions placed upon them.

A fixed asset fund is maintained which represents the written down value of tangible fixed assets, and is divided into a restricted fixed asset fund representing the written down value of those assets subject to restrictions, with the balance being in a designated fund representing the written down value of those assets free of restrictions. The detailed operation of these funds is described under the accounting policy 'Capital grants'

There is no formal policy of transfer between funds or on the allocation of funds to designated funds, other than that described above.

Any other proposed transfer between funds would be considered on the particular circumstances.

#### **2 Winding up or dissolution of the charity**

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

	<b>2023</b>
	<b>£</b>
Revenue Turnover from ordinary activities	<u>18,430</u>

**YAWAR'S HEART AND SOUL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 30 November 2023**

**3 Staff Costs and Emoluments**

**2023**

**£**

Gross Salaries

-

There were no fees or other remuneration paid to the trustees

There were no employees with emoluments in excess of £60,000 per annum

**4 Trustees' Remuneration**

Neither the trustees nor any persons connected with them have received any remuneration, either in the current year or the prior year.

**5 Tangible functional fixed assets**

	<b>Freehold Land and buildings £</b>	<b>Vehicles £</b>	<b>Total £</b>
Asset cost, valuation or revalued amount			
At 6 March 2023 brought forward	-	-	-
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 30 November 2023	-	-	-
Accumulated depreciation and impairment provisions			
At 6 March 2023	-	-	-
Charge for the year	-	-	-
	<hr/>	<hr/>	<hr/>
At 30 November 2023	-	-	-
Net book value			
At 30 November 2023	-	-	-
	<hr/>	<hr/>	<hr/>
At 6 March 2023	-	-	-
	<hr/>	<hr/>	<hr/>

**6 Debtors**

**2023**

**£**

Prepayments

-

-

**7 Creditors: amounts falling due within one year**

**2023**

**£**

Accrued expenses

360

Other creditors

-

360

**YAWAR'S HEART AND SOUL**  
**NOTES TO THE ACCOUNTS**  
**FOR THE PERIOD ENDED 30 November 2023**

**8 Unrestricted revenue accumulated funds**

	<b>2023</b>
	<b>£</b>
At 6 March 2023	-
Bought forward	-
Unrestricted revenue / (loss) for the financial year	18,070
At 30 November 2023	<u>18,070</u>

**YAWAR'S HEART AND SOUL**  
**Schedule to the Statement of Financial Activities**  
**For The Period Ended 30 November 2023**

	Unrestricted Funds 2023 £	Total Funds 2023 £
Incoming Resources		
Voluntary Income	18,430	18,430
Total Voluntary Income	<u>18,430</u>	<u>18,430</u>
Other Incoming Resources		
Other operating income	-	-
Total Other Incoming Resources	<u>-</u>	<u>-</u>
Total Incoming Resources	<u>18,430</u>	<u>18,430</u>
Professional fees in support of charitable activities		
Accountancy fees	360	360
	<u>360</u>	<u>360</u>
Total Support costs	<u>360</u>	<u>360</u>
Net income / (loss) resources	<u>18,070</u>	<u>18,070</u>

## **Annual Report:**

### **Yawar's Heart & Soul Charity 1202196**

#### **Purpose and Activities**

The purpose of this charity is to raise money for children and young adults who may benefit from receiving an Implantable Cardioverter Defibrillator. This may improve an individual's longevity and/or quality of life. Our plan is to offer this aid to individuals in Pakistan, our country of origin. The price of one ICD is approximately between £800 and £1000.

#### **Achievements and Outcomes**

Since beginning this charity, we have been offered an exciting opportunity to facilitate in the development of a children's Intensive Care Unit (in Yawar's name) in an already thriving Specialist Cardiology Hospital in Wazirabad, Pakistan. Currently there is no ICU facility for miles, nearest being a children's heart hospital in Lahore. Children with heart complications have been known to have been sent all the way to Karachi or even as far as India for their required treatments, this can be fatal in some cases.

We successfully accomplished providing a five bed ICU at the site in question.

#### **Governance and Management**

Asna Khan and Omer Suraj (Trustees) and I (Chairperson) are all involved in organising, facilitating and carry out the events or Workshops.

#### **Risk Management**

All events are carried out with upmost care and consideration to all involved. Public Liability Cover is obtained and in place.

Mental Health Workshops are conducted carefully with compassion and respect. As some subject matters may be triggering for some, therefore support and in some cases, counselling is offered or signposted to individuals.

#### **Public Benefits**

The ICU is benefiting both children and adults, offering the facilities to keep individuals safe and aiding in their recovery.

As I am a Mental Health First Aid Instructor, I deliver Workshops in Mental Health, focusing on Suicidality, Depression and Anxiety. This raises awareness amongst communities around difficult and taboo subjects.

I volunteer as a Counsellor for another Charity (MBSS), where I counsel women who have also experienced child loss. I have always gained very positive feedback from this.

We also run fun days, summer fairs, where there are activities for the children and entertainment for adults too.

**Ghazala Rashid (Chairperson)**

