



TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2019

AL-AYN SOCIAL CARE FOUNDATION

YEAR ENDED 31 DECEMBER 2019

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The photo on the cover page is of Ali (aged 7), a child supported by Al-Ayn Social Care Foundation (Iraq).

AL-AYN SOCIAL CARE FOUNDATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2019

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Mr Mustafa Mohamed (Chair) Mrs Aliya Azam Dr Ahmed Al-Khaja Mrs Rabab Kleit Mr Mohamad Baqer Al-Yassin
Acting Director (unpaid)	Dr Ahmed Al-Khaja
Charity Registration Number	1163706
Principal Address and Registered Office	Unit 5, Watling Gate 297 – 303 Edgware Road Colindale London NW9 6NB
Independent Auditor	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG
Bankers	Barclays Bank 75 King Street Hammersmith London W6 9HY
Solicitor	Bates Wells & Braithwaite London LLP 10 Queen Street Place London EC4R 1BE

AL-AYN SOCIAL CARE FOUNDATION

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

The Trustees present their report, together with the audited financial statements of Al-Ayn Social Care Foundation (the Charity) for the period ended 31 December 2019. The Trustees confirm that the report and financial statements of the Charity comply with the current statutory requirements, the requirements of the Charity's governing document and the provisions of the Statement of Recommended Practice (SORP 2015) 'Accounting and Reporting by Charities' Second Edition applicable for accounting periods commencing on and after 1 January 2019.

Al-Ayn Social Care Foundation is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission of England & Wales on 23 September 2015.

These financial statements cover the period from 1 January 2019 to 31 December 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The CIO was registered on 23 September 2015 and its governing document was amended on 9 May 2017.

Organisational structure

The Charity has a board of five trustees (the Trustees), who meet formally on a regular basis to determine and review implementation of the Charity's strategy, identify and manage risks and administer the affairs of the Charity. The Trustees are drawn from persons of suitable experience, professional qualification or business acumen who are deemed suitable to administer the assets and the running of the Charity and are appointed by the sole member. The management of the Charity is the responsibility of the Trustees who are appointed under the terms of the constitution, with some management responsibilities delegated to the Charity's staff. They receive no remuneration or financial benefit for their role as Trustees, except as may be permitted by the Charity's constitution. The Trustees will regularly review their training needs and if necessary obtain training for the Trustees where appropriate. Any new trustees would undergo an induction process which would include obtaining a copy of the Charity's constitution and minutes of meetings, declaring conflicts of interest, and attending meetings with the acting director and senior staff to be updated on the affairs of the Charity.

Al-Ayn Social Care gGmbH is a wholly owned subsidiary of the Charity and is managed by a director with the support of members of staff and volunteers. The Trustees are updated regularly on the performance of Al-Ayn Social Care gGmbH.

Al-Ayn Social Care Foundation (Iraq), a charitable organisation incorporated under the laws of Iraq and registered with the certificate number IZ 71970 is the sole member of the Charity. The relationship between the Charity and Al-Ayn Social Care Foundation (Iraq) is governed in accordance with the terms of a cooperation agreement between the parties.

Pay and Remuneration

The Trustees review the pay and remuneration of staff on a regular basis, to ensure internal consistency and that pay is competitive within the sector. Banding of pay is reviewed on an annual basis.

Risk management

The Trustees regularly review the major business and operational risks which the Charity faces, including risks associated with the diversity of its income and application of expenditure in Iraq. They have agreed and implemented policies and systems to ensure appropriate steps are taken to safeguard the Charity's assets, including by ensuring appropriate due diligence, monitoring and reporting is carried out on grant recipients and beneficiaries, and that grant agreements are entered into in accordance with the Charity Commission and HMRC guidance on overseas donations. Regular reports are produced for the Trustees to identify and, if necessary, manage business and operational risks. The Trustees regularly review the Charity's policies and systems and are satisfied with the policies and controls in place to manage the risks identified.

Objects

The objects of the CIO for the public benefit are:

- the prevention or relief of poverty and financial hardship by providing: grants, items and services to orphans and other individuals in need and/or charities, or other organisations working to prevent or relieve poverty and financial hardship;

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

- the prevention or relief of sickness among orphans and other individuals in need, by purchasing medical equipment and/or providing grants to organisations working to prevent or relieve sickness;
- the advancement of education; and
- to provide or assist in the provision of facilities, equipment and services in the interests of social welfare for recreation or other leisure time occupation for individuals who have need of such facilities, equipment or services by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life.

Grant making policies

The Charity continues to make international grants in accordance with its "International Grants Policy". The procedure for international grants includes identifying potential recipients, carrying out appropriate due diligence checks and risk assessments, and then entering a grant agreement with the recipient. To help the Charity assess and manage the risks of overseas grants, the Trustees require recipients to provide a monitoring report using an agreed template, as set out in the grant agreements.

The Charity makes grants primarily to Al-Ayn Social Care Foundation (Iraq), subject to the discretion of the Trustees. The Trustees closely monitor all grants made, review the supporting documentation and undertake random inspection of the various projects that are supported by the grants.

The grants are typically disbursed in instalments to ensure that agreed timings and results are being met and managed, and to enable monitoring and evaluation of progress. The nature of these activities will depend on the size and complexity of the grant and the perceived level of risk.

The Trustees have considered the Charity Commission guidance on working internationally and HMRC guidance on overseas payments and have put in place appropriate and robust arm's length grant agreements.

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

Reserves policy

The Trustees are of the view that holding substantial reserves is unnecessary, as it would tie up funds which could and should be spent on charitable activities. All income received is spent on charitable activities in the form of grants, and all administrative costs are covered by Al-Ayn Social Care Foundation (Iraq). However, the Trustees have set aside £60,000 for administrative costs, which would be sufficient to sustain the Charity's activities for three months during an orderly wind down, should that be required.

The Trustees are committed to regularly reviewing the Charity's reserves policy, to ensure that the appropriate levels of reserves are maintained. The Trustees are committed to generating sufficient reserves to support current organisational activities to meet the following requirements:

- safeguard the Charity's service commitment in the event of delays in receipt of grants or other income;
- provide a financial cushion against risk and future uncertainties; and
- resource the research and development of services and initiatives.

Principal funding

Funding for the activities of the Charity has been derived solely from the kind donors and supporters of the Charity, with the administrative overheads donated by Al-Ayn Social Care Foundation (Iraq).

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Investment powers and policy

The Trustees have the powers to make investments on behalf of the Charity as they deem fit, taking account of standard investment criteria. At the moment, the Charity's risk profile indicates that investments should be held in low risk assets. Consequently, all investments at the moment are currently held in bank account balances.

Related parties

Al-Ayn Social Care Foundation (Iraq), a charitable organisation incorporated under the laws of Iraq and registered with the certificate number IZ 71970, is the sole member of the Charity. The relationship between the Charity and Al-Ayn Social Care Foundation (Iraq) is governed in accordance with a cooperation agreement between the parties.

Ahmed Al-Khaja is a director of Al Ayn Social Care Foundation (Australia). The Charity received donations totalling £282,921 during the year from Al Ayn Social Care Foundation (Australia). The relationship between the Charity and Al-Ayn Social Care Foundation (Australia) is governed in accordance with a grant agreement between the parties.

The Charity is the sole shareholder of Al-Ayn Social Care gGmbH, a German not-for-profit limited liability company registered in the commercial register of the local court of Berlin Charlottenburg under registration number HRB 174865 B. Further details are set out in note 6a to the accounts.

The Trustees and staff are also related parties. The Trustees are not aware of the existence of any other related parties. Please note that details of any related party transactions are set out in note 13 to the accounts.

ACHIEVEMENT AND PERFORMANCE

Detailed information on the Charity's activities in the reporting period is available by visiting www.alayn.co.uk/activitiesreport2019

The Trustees consider that the performance of the Charity in this financial period has been good, taking into account the following measures:

- the total income received by the Charity over the period;
- the total number of volunteers supporting the activities of the Charity over the period;
- the total number of coordinators, acting as points of contact for the Charity's supporters throughout the United Kingdom;
- the total number of orphaned children supported through the orphaned child sponsorship scheme;
- the total number of Sadaqa Boxes (collection boxes) distributed and received;
- the total number of shipments of toys sent to the orphaned children in Iraq;
- the variety of fundraising activities carried out by the Charity and its supporters;
- overall engagement with the Charity's social media platforms; and
- the response to the initial phase of the 'Al-Ayn' App for supporters to donate via their mobile phones.

Al-Ayn Social Care Foundation has expanded its reach in this period and is now supporting more orphaned children in poverty than ever before using dignified and effective interventions. The comprehensive nature of the care provision enabled the work to continue to impact children at every milestone. Giving them access to the tools and opportunities they need to ultimately fulfil their potential in the next chapter of their lives. During the reporting period, the Trustees, staff and volunteers have had the privilege of visiting Al-Ayn Social Care Foundation (Iraq) and directly witnessing the progress in construction of projects, visible application of donations and positive impact on the beneficiaries. Members of the team visited individual homes that were rebuilt as well as a new housing complex now providing a safe shelter for families. Completed projects that were visited in previous years, like the Luminous Stars Centre for Vocational Training in Baghdad, are now being replicated across the country. New projects like the construction of 'Hikayati' My Story Centre also made significant advancements in this period with the ultimate aim of providing additional services like personal development to every child in need. Medical and food aid is reaching a larger number of families. The core work of the charity in relation to its sponsorship scheme also continued to grow and reach more families.

ACHIEVEMENT AND PERFORMANCE (continued)

To enable it to carry out its objects, Al-Ayn continues to raise awareness about the plight of orphaned children in poverty through organising events and campaigns. This is supported by annual plans covering the main operational areas of the Charity.

The Charity carried out the following main activities for the period ended 31 December 2019 in furtherance of its charitable activities for public benefit.

(1) Supporting orphaned children

The Charity's principal activity continues to be the provision of monthly financial allowances for orphaned children in Iraq, through grants made to Al-Ayn Social Care Foundation (Iraq). This is funded through donations, religious dues such as Khoms and Sadaqa, and the Charity's "Orphaned Child Sponsorship Scheme".

A substantial proportion of Sadaqa donations received by the Charity comes from its Sadaqa Boxes. The Charity's supporters have become accustomed to requesting Sadaqa Boxes for their homes and businesses at stalls and events across the United Kingdom and then replacing them periodically. In this accounting period, thousands of Sadaqa Boxes were distributed throughout the United Kingdom with the help of over 50 coordinators in different cities. The Charity's Sadaqa Box request and collection service was piloted. Supporters could give charity in a convenient way and this service has proved very popular. The first phase of the Al-Ayn App was also launched in this period, allowing the Charity's supporters to give Sadaqa donations and other forms of donations with just a few taps.

The "Orphaned Child Sponsorship Scheme" is a monthly donation scheme, which provides the Charity's supporters with the opportunity to financially support a particular orphaned child. It is a distinctively comprehensive care package; alongside the financial aid distributed, orphaned children are provided access to free medical, psychological, educational, recreational, in-kind and other forms of support. Donors are given the ability to support any of these areas and guarantees are in place to ensure restricted funds for each area reach the beneficiaries in the intended form.

(2) Providing toys to orphaned children

Together with meeting their essential needs, giving each child a sense of a regular childhood is invaluable. Donations of toys sent by the Charity help draw smiles on the faces of orphaned children. Our "Let them Play" campaign allows the Charity to build connections with young supporters. Once they donate their toys, they often contribute to sorting, packing and labelling the toys. Targeted mother and children events were also well received in this period as they encouraged young children to be charitable through donating their own toys.

The "Toys Drive", the Charity's initiative to collect and send good condition and new toys to Iraq, has resulted in multiple shipments of toys being sent to beneficiaries throughout Iraq. Such toy collections continue to take place throughout the year in various forms and contribute towards a unique experience for orphaned children who choose the toy of their liking from one of the pop-up 'toy shops' set up in Al-Ayn Social Care Foundation (Iraq)'s various offices.

(3) Supporting continual charity (Sadaqa Jariya) projects

The Charity has continued to fund Sadaqa Jariya projects throughout Iraq that are being implemented on the ground by Al-Ayn Social Care Foundation (Iraq). Supporters were offered a number of projects that they were invited to support. These included a new housing complex, a number of vocational training and psychological rehabilitation centres, which are being built in various provinces in Iraq, and a personal development centre (Hikayati). The various projects aim to meet the needs of orphaned children, in particular those who have been unable to continue to further education or are in need of adequate housing or other support in order to achieve their full potential. During the period, The Tree of Virtue (Shajarat Tuba) project reached an advanced degree of construction. Once complete, it will contain facilities that provide vocational training, mental health support, and medical care that will all directly serve orphaned children and their families.

ACHIEVEMENT AND PERFORMANCE (continued)

Fundraising

During this period, the Charity organised a number of events which were heavily reliant on a dedicated team of volunteers. These included:

- (1) The Charity's third breakfast event, following from the success of a similar event in previous years. Due to demand, this event was held in both Birmingham and London. Supporters were invited to hear an update on the work of the Charity, enjoy a breakfast and to join together in reflection and remembrance.
- (2) A football tournament, which proved to be very popular with teams joining from different areas of the UK. All attendees heard an update about the work of the charity and raised funds too.
- (3) Numerous children's events including 'Bee the Change' aimed at raising awareness through play and learning and sweet treats. A 'Toys Drive for Smiles' also took place across the UK where children were encouraged to drop off their used or new toys to a local point. A children's animation movie was also aired in various locations, including Manchester, encouraging new supporters to find out more about the Charity.
- (4) A fundraising dinner in aid of the Charity's Winter Appeal. With support from the volunteer children who hosted and ran most of the programme, funds were raised to rebuild homes and gift warmth to families in need.
- (5) Targeted introductory office events to raise awareness about different campaigns the Charity is running.
- (6) Stalls at various external events, which resulted in orphaned child sponsorship pledges, donations of toys and money to support the Charity's numerous projects, as well as the distribution of many Sadaqa Boxes.
- (7) A 'Cultivating Creativity' event for university student volunteers was held in their honour where they attended a photography and poster design workshop.
- (8) Toy packing and Sadaqa Box making sessions which were held frequently within this period.

These activities supported the Charity in raising awareness about its cause and fundraising for the Charity's campaigns.

Volunteers

Volunteers have continued to play a crucial role in every area of the Charity's work. Some volunteers contribute regularly whilst others join the team at events or stalls. Office volunteers enabled the Charity to continue providing services to a growing supporter base. Volunteers helped prepare new Sadaqa Boxes for distribution as well as sorting, packing and labelling toys for shipment to Iraq. They also supported the office team with administrative and creative work. During this period, more than 140 volunteers participated, and the Charity continues to review its processes in order to support volunteers so that they too have a rewarding experience. To honour their contributions, the fourth volunteer appreciation dinner was held in the reporting period.

Al-Ayn Social Care gGmbH was supported by more than 30 volunteer coordinators in 9 different cities in Germany, who promoted the charitable activities of the Charity through seminars, stalls, events, and meetings with local non-profit organisations.

FINANCIAL REVIEW

The Charity has increased its reach during this period and built its donor base through its various publicity avenues. Presence at a larger number of events and stalls, development of its social media strategy, and street and TV advertising campaigns have all contributed to this. With the support of its Trustees, staff, coordinators and all other volunteers, the Charity has been able to respond to the increased demand from donors, and the resulting administrative and logistical workload. The Charity continues to have no borrowings and has achieved a good outcome for the period, with the necessary resources moving forward to continue to expand its activities.

As a result, income for the period was £18.7m arising largely from donations. Of this, £907,486 was received by Al-Ayn Social Care gGmbH, also largely from donations.

Expenditure was £18.4m of which £17.3m were grants made to Al-Ayn Social Care Foundation (Iraq). There were also currency exchange losses of £101,052. This is a result of donations received in the Charity's USD account, and the strengthening of the pound over the period. Transfers to Al-Ayn Social Care Foundation (Iraq) are made in USD, and hence this currency exchange loss has not had a tangible impact.

FINANCIAL REVIEW (continued)

Total funds carried forward at the end of the year were £505,725, arising primarily due to Gift Aid which was allocated to charitable activities after the end of the reporting period.

The Trustees are satisfied that all funds received have been applied in an effective manner.

PLANS FOR FUTURE PERIODS

Al-Ayn will continue with its core activities of supporting orphaned children in Iraq. The main objectives for the next financial year, include:

1. reaching out to wider audiences, to raise awareness about the plight of orphaned children and the Charity's work to support them;
2. raising funds to support the work of the Charity in empowering orphaned children;
3. diversifying the sources of funding coming into the Charity, and
4. engaging supporters with the Charity's work and providing services for them.

The Charity also aims to provide additional training and development for staff and volunteers through workshops and consultancy services. Further expansion of the toys campaign alongside other services for the local community are also of utmost importance. The Charity also aims to distribute and collect a significantly larger number of Sadaqa Boxes throughout the UK.

The Trustees are committed to continuing to monitor the application of funds for all campaigns to ensure they remain effective and targeted. The Charity also plans to expand its team further and update its processes to match new regulations as well as the increase in support for its work.

EVENTS SINCE THE END OF THE PERIOD

The COVID-19 pandemic in 2020 has undoubtedly had an impact on the work of the Charity. In line with government guidance, the majority of staff in the UK worked from home for significant periods of 2020, with adaptations made in particular to the processes around receiving and processing Sadaqa Boxes. The Trustees continued to have conversations with Al-Ayn Social Care Foundation (Iraq) to ensure that the grants continue to be applied as intended, and that adaptations needed to the delivery of funds to beneficiaries in order to ensure the safety of staff and recipients are mutually agreed. Overall, the extensive presence of Al-Ayn Social Care Foundation (Iraq) on the ground has meant that the support provided to families of orphaned children in particular continued despite the pandemic. The Trustees approved campaigns to support families impacted by COVID-19 and to provide medical equipment that could help in combatting the virus.

FUNDRAISING STATEMENT

The Charity continues to work towards diversifying its fundraising activities to enable it to raise vital funds that will create better outcomes for more orphaned children in poverty. The Trustees and broader team are committed to building trust with supporters, and in 2019 the Charity continued to build upon its internal guidance and individual agreements with each additional member of the team which stipulated the roles, procedures and expectations relating to all aspects of work, including fundraising. During this period, more feedback opportunities were provided for staff, coordinators, volunteers and supporters through frequent surveys and private feedback meetings. The Trustees also recognise the need to monitor the wider team, providing them with regular training and shadowing if needed.

The Trustees are committed to protecting vulnerable adults and children during fundraising activities, through appropriate policies and procedures. The Charity's Safeguarding Policy and Vulnerable Persons Policy details this commitment and the Trustees regularly review the Charity's policies and procedures in line with performance.

Alongside this, the Charity's commitment to adhering to stringent procedures relating to all aspects of its work and in line with the Code of Fundraising Practice has meant that the Charity has received zero complaints (2018: zero) about activities for the purposes of fundraising during the reporting period.

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2019

PUBLIC BENEFIT STATEMENT

In deciding the Charity's objectives and planning its activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on the prevention or relief of poverty and its supplementary public benefit guidance on the advancement of health or the saving of lives in accordance with the requirement of section 17(5) of the Charities Act 2011. The Trustees always ensure that the Charity's activities are undertaken in line with its charitable objects and aims.

Further details on the activities carried out in the reporting period to deliver public benefit are outlined above.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the Charity and of the incoming resources and application of resources for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with charity law. 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.

PROVISION OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the Charity's auditors are unaware; and
- the Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any information needed by the Charity's auditors in connection with preparing their report and to establish that the Charity's auditors are aware of that information.

This report was approved by the Trustees on 27 October 2020 and signed on their behalf by:

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Mustafa Mohamed
Chairman of Board of Trustees

Opinion

We have audited the financial statements of Al-Ayn Social Care Foundation for the year ended 31 December 2019 which comprise consolidated statement of financial activities, consolidated balance sheet, balance sheet, consolidated statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charity's affairs as at 31 December 2019 and of the group's net movement in funds for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder. We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 8, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charity; or
- sufficient accounting records have not been kept; or
- the parent charity financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Use of our report

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body for our audit work, for this report, or for the opinions we have formed.

Haysmacintyre LLP
Statutory Auditors

27 October 2020

10 Queen Street Place
London
EC4R 1AG

haysmacintyre is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

AL-AYN SOCIAL CARE FOUNDATION

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

INCOME AND EXPENDITURE		Unrestricted funds £	Restricted funds £	Total 2019 £	Total 2018 £
	Notes				
<u>Income and endowments from:</u>					
Donations and legacies	2	15,111,507	3,553,438	18,664,945	15,762,479
Other -Forex gains		-	-	-	354,411
Total Income		<u>15,111,507</u>	<u>3,553,438</u>	<u>18,664,945</u>	<u>16,116,890</u>
<u>Expenditure on:</u>	3				
Raising funds		20,475	-	20,475	14,373
Charitable activities		14,761,305	3,553,438	18,314,743	16,224,703
Other – foreign exchange losses		101,052	-	101,052	-
Total Expenditure		<u>14,882,832</u>	<u>3,553,438</u>	<u>18,436,270</u>	<u>16,239,076</u>
Net movement in funds		228,675	-	228,675	(122,186)
Total funds brought forward		<u>277,050</u>	-	<u>277,050</u>	<u>399,236</u>
Total funds carried forward		<u><u>505,725</u></u>	<u><u>-</u></u>	<u><u>505,725</u></u>	<u><u>277,050</u></u>

All recognised gains and losses are included in the Statement of Financial Activities.

All the Charity's activities are classified as continuing.

The accompanying notes form an integral part of these financial statements.

AL-AYN SOCIAL CARE FOUNDATION

CONSOLIDATED BALANCE SHEET

AS AT 31 DECEMBER 2019

		2019		2018	
	Notes	£	£	£	£
Fixed Assets					
Tangible fixed assets	6		31,779		27,616
Current Assets					
Debtors	7	956,546		688,505	
Cash at bank and in hand		1,153,623		998,576	
		<u>2,110,169</u>		<u>1,687,081</u>	
Creditors: amounts falling due within one year	8	<u>(1,636,223)</u>		<u>(1,437,647)</u>	
Net Current Assets			473,946		249,434
Net Assets			<u>505,725</u>		<u>277,050</u>
Funds:					
Restricted funds	10		-		-
Unrestricted funds			505,725		277,050
TOTAL FUNDS			<u>505,725</u>		<u>277,050</u>

The financial statements were approved by the board and authorised for issue on 27 October 2020 and signed on its behalf by:

.....
Mustafa Mohamed
Chairman of Board of Trustees

The accompanying notes form an integral part of these financial statements.

AL-AYN SOCIAL CARE FOUNDATION

BALANCE SHEET-CHARITY

AS AT 31 DECEMBER 2019

		2019		2018	
	Notes	£	£	£	£
Fixed Assets					
Tangible fixed assets	6		25,783		20,520
Investment in subsidiary			21,988		151,552
			<u>47,771</u>		<u>42,508</u>
Current Assets					
Debtors	7	718,424		377,592	
Cash at bank and in hand		912,760		712,815	
		<u>1,631,184</u>		<u>1,090,407</u>	
Creditors: amounts falling due within one year	8	(1,148,822)		(961,839)	
Net Current Assets			<u>482,362</u>		<u>128,568</u>
W					
Net Assets			<u>530,133</u>		<u>300,640</u>
Funds:					
Restricted funds	10				-
Unrestricted funds			<u>530,133</u>		<u>300,640</u>
TOTAL FUNDS			<u>530,133</u>		<u>300,640</u>

A separate Statement of Financial Activities and Income and Expenditure Account for the Charity has not been presented. Total net income and movement in reserves of the parent charity was £505,725.

The financial statements were approved by the board and authorised for issue on 27th October 2020 and signed on its behalf by:

.....
Mustafa Mohamed
Chairman of Board of Trustees

The accompanying notes form an integral part of these financial statements.

AL-AYN SOCIAL CARE FOUNDATION
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2019

	2019	2018
	£	£
Cash provided by operating activities	143,560	(949,042)
Cash flows from investing activities		
Purchase of tangible fixed assets	(17,025)	(18,287)
Cash provided by (used in) investing activities	(17,025)	(18,287)
Increase (decrease) in cash and cash equivalents in the period	126,535	(967,329)
Cash and cash equivalents at the beginning of the period	1,128,140	1,741,058
Change in cash due to ex rate movements	(101,052)	354,411
Total cash and cash equivalents at period end	1,153,623	1,128,140

Analysis of Cash and Cash Equivalents

	2019	2018
	£	£
Cash at bank	1,153,623	1,128,140
	1,153,623	1,128,140

(a) Reconciliation of net movement in funds to net cash inflow from Operating Activities

	2019	2018
	£	£
Net movement in funds	228,675	(122,186)
Adjustments for:		
Add back depreciation charge	12,862	9,649
Decrease (increase) in debtors	(397,605)	(195,346)
Increase (decrease) in creditors	198,576	(286,748)
Foreign exchange (gains)/losses	101,052	(354,411)
Net cash provided by operating activities	143,560	(949,042)

AL-AYN SOCIAL CARE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

1.1. Basis of accounting

The financial statements have been prepared in accordance with the Statement of Recommended Practice for Charities (SORP 2015) (second Edition effective 1 January 2019) and applicable accounting standards (FRS 102).

Al-Ayn Social Care Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The financial statements have therefore been prepared on a going concern basis.

1.2 Basis of Consolidation

The financial statements consolidate the results of the Charity and its wholly owned subsidiary, Al-Ayn Social Care gGmbH, on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the Charity has not been presented but the total income, total expenditure and net movement for the parent charity has been disclosed as a footnote on page 13.

1.3. Income

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, there is probability of receipt and the amount can be quantified with reasonable accuracy.

Gifts in kind represent assets donated for distribution or use by the Charity. Assets given for distribution are recognised as income only when distributed. Assets given for use by the Charity are recognised when receivable. Gifts in kind are valued at the amount actually realised from the disposal of the assets or at the price the Charity would otherwise have paid for the assets.

No amounts are included in the financial statements for services donated by volunteers.

Income from investments is included in the Statement of Financial Activities in the year in which it is receivable.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Support costs which cannot be directly attributed to particular activities are apportioned based on estimated usage. Governance costs, which form part of support costs include expenditure on the governance of the Charity and its assets and are primarily associated with constitutional and statutory requirements. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Charitable expenditure consists of all expenditure relating to the objects of the Charity. All costs are directly attributable to the activities under which they have been analysed.

Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

1.5. Pension schemes

The Charity commenced auto enrolment in November 2019, with NEST Pensions.

AL-AYN SOCIAL CARE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES (continued)

1.6. Fixed assets

Fixed assets are stated at cost or deemed cost (donated valuation at estimated fair value) less accumulated depreciation and impairment losses.

Depreciation is calculated to write off the costs of the fixed asset by equal instalments as follows, all straight line:

Office equipment	4 years straight line
Furniture and fittings	4 years straight line

1.7. Investments

Investments are non-listed investments held at historic cost in the financial statements.

1.8. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9. Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments.

1.10. Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

1.11. Foreign currencies

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities.

1.12. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the Charity. Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor. The purposes and uses of the restricted funds are set out in the notes to the accounts.

AL-AYN SOCIAL CARE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

2. DONATIONS AND LEGACIES

	2019 £	2018 £
Donations including gift aid receipts	18,664,945	15,762,479

3. EXPENDITURE

	Donations and grants £	Staff costs £	Support costs Governance £	Other £	2019 £	2018 £
Raising funds						
Fundraising activities	-	-	-	20,475	20,475	14,373
Charitable activity: The prevention or relief of poverty and financial hardship among orphaned children	17,329,448	595,882	110,795	278,618	18,314,743	16,224,703
Other-forex losses	-	-	-	101,052	101,052	-
Total	17,329,448	595,882	110,795	400,145	18,436,270	16,239,076

	Donations and grants £	Staff costs £	Support costs Governance £	Other £	2018 £
Raising funds					
Fundraising activities	-	-	-	14,373	14,373
Charitable activity: The prevention or relief of poverty and financial hardship among orphaned children	15,503,677	399,056	121,864	200,106	16,224,703
Other-forex losses	-	-	-	-	-
Total	15,503,677	399,056	121,864	200,106	16,224,703

Net income is stated after charging	2019 £	2018 £
Auditor's remuneration – audit	20,280	20,400
Auditor's remuneration – other	3,579	10,489
Depreciation	12,862	9,649

AL-AYN SOCIAL CARE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

4. TRUSTEES

None of the trustees (or any persons connected with them) received any reimbursement of expenses, remuneration or benefits from the Charity during the period.

5. STAFF COSTS	2019 £	2018 £
Wages and salaries	526,318	339,338
Social security costs	64,067	59,718
Pension costs	5,497	-
	<u>595,882</u>	<u>399,056</u>

No employee (2018: no employee) received emoluments of more than £60,000 in the period.

The role of key management personnel was undertaken by the trustees during the period for which they received no remuneration (2018: no remuneration) from the Charity.

The average monthly employee headcount during the period was as follows:

	2019 Number	2018 Number
Al-Ayn Social Care Foundation – UK Staff	22	20
Al-Ayn Social Care gGmbH- German staff	<u>9</u>	<u>5</u>

6. TANGIBLE FIXED ASSETS

	Office equipment		Furniture & fittings		Software		Total	
	Group	Parent	Group	Parent	Group	Parent	Group	Parent
	£	£	£	£	£	£	£	£
Cost								
As at 1 January 2019	38,036	27,222	2,826	2,620	1,158	1,158	42,020	31,000
Additions	13,829	11,228	3,196	3,196	-	-	17,025	14,424
At 31 December 2019	<u>51,865</u>	<u>38,450</u>	<u>6,022</u>	<u>5,816</u>	<u>1,158</u>	<u>1,158</u>	<u>59,045</u>	<u>45,424</u>
Depreciation								
As at 1 January 2019	13,270	9,398	1,013	961	121	121	14,404	10,480
Charge for the year	11,641	7,992	932	880	289	289	12,862	9,161
At 31 December 2019	<u>24,911</u>	<u>17,390</u>	<u>1,945</u>	<u>1,841</u>	<u>410</u>	<u>410</u>	<u>27,266</u>	<u>19,641</u>
Net book value								
At 31 December 2019	<u>26,954</u>	<u>21,060</u>	<u>4,077</u>	<u>3,975</u>	<u>748</u>	<u>748</u>	<u>31,779</u>	<u>25,783</u>
At 31 December 2018	<u>24,766</u>	<u>17,824</u>	<u>1,813</u>	<u>1,659</u>	<u>1,037</u>	<u>1,037</u>	<u>27,616</u>	<u>20,520</u>

AL-AYN SOCIAL CARE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

6a. INVESTMENTS

Al-Ayn Social Care Foundation owns the entire share capital of Al-Ayn Social Care gGmbH, a German charitable limited liability company registered in the commercial register of the local court of Berlin Charlottenburg under the registration number HRB 174865 B. A summarised income statement and balance sheet for Al-Ayn Social Care gGmbH are set out below.

	2019 £
Income	907,486
Expenditure	907,486
	<hr/>
Net movement of funds	-
	<hr/>
<u>Balance Sheet</u>	2019 £
Fixtures and equipment	5,949
Cash at bank	245,735
Debtors	232,459
	<hr/>
	484,143
Creditors and accruals	(462,143)
	<hr/>
Net current assets and net assets	22,000
	<hr/>
Share capital	22,000
	<hr/>

7. DEBTORS

	Group		Parent	
	2019 £	2018 £	2019 £	2018 £
Other debtors	714,882	548,267	710,010	368,150
Prepayments and accrued income	241,664	10,674	8,414	9,443
	<hr/>	<hr/>	<hr/>	<hr/>
	956,546	688,505	718,424	377,593
	<hr/>	<hr/>	<hr/>	<hr/>

**8. CREDITORS: amounts falling due
Within one year**

	Group		Parent	
	2019 £	2018 £	2019 £	2018 £
Trade creditors	8,066	3,581	7,685	3,581
Other creditors and accruals	1,628,157	1,434,066	1,141,137	958,258
	<hr/>	<hr/>	<hr/>	<hr/>
	1,636,223	1,437,647	1,148,822	961,839
	<hr/>	<hr/>	<hr/>	<hr/>

AL-AYN SOCIAL CARE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

9a	ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS	Unrestricted funds £	Restricted funds £	Total funds £
	Fund balances at 31 December 2019 as represented by:			
	Tangible fixed assets	31,779	-	31,779
	Current assets	486,657	(1,623,512)	2,110,169
	Current liabilities	(12,711)	(1,623,512)	(1,636,223)
		<u>505,725</u>	<u>-</u>	<u>505,725</u>
9b	ANALYSIS OF GROUP NET ASSETS BETWEEN FUNDS – 2018	Unrestricted funds £	Restricted funds £	Total funds £
	Fund balances at 31 December 2018 as represented by:			
	Tangible fixed assets	27,616	-	27,616
	Current assets	637,084	1,049,997	1,687,081
	Current liabilities	(387,650)	(1,049,997)	(1,437,647)
		<u>277,050</u>	<u>-</u>	<u>277,050</u>
9c	ANALYSIS OF CHARITY NET ASSETS BETWEEN FUNDS	Unrestricted funds £	Restricted funds £	Total funds £
	Fund balances at 31 December 2019 as represented by:			
	Tangible fixed assets	25,783	-	25,783
	Investments	21,988	-	21,988
	Current assets	486,657	1,623,512	1,631,184
	Current liabilities	(12,711)	(1,623,512)	(1,148,822)
		<u>530,133</u>	<u>-</u>	<u>530,133</u>
9d	ANALYSIS OF CHARITY NET ASSETS BETWEEN FUNDS – 2018	Unrestricted funds £	Restricted funds £	Total funds £
	Fund balances at 31 December 2018 as represented by:			
	Tangible fixed assets	20,520	-	20,520
	Investments	151,552	-	151,552
	Current assets	396,902	693,505	1,090,407
	Current liabilities	268,334	(693,505)	(961,839)
		<u>300,640</u>	<u>-</u>	<u>300,640</u>

AL-AYN SOCIAL CARE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

10. RESTRICTED FUNDS

	At 1 January 2019 £	Income £	Expenditure £	At 31 December 2019 £
Private Sponsorship	-	1,112,464	1,112,464	-
Religious dues	-	428,616	428,616	-
Luminous Stars Centres	-	40,933	40,933	-
Imam Al-Baqir Complex	-	11,182	11,182	-
Al-Ayn Social Care Foundation (Australia)	-	282,921	282,921	-
Al-Ayn for Social Care Sweden	-	1,079,512	1,079,512	-
Educational Support	-	11,429	11,429	-
Winter Appeal	-	46,934	46,934	-
Ramadhan Appeal	-	32,938	32,938	-
Sadaqa Jariya	-	248,236	248,236	-
Shajarat Tuba	-	214,618	214,618	-
Other Restricted Funds (< £10k)	-	43,655	43,655	-
	-	3,553,438	3,553,438	-

**COMPARATIVE
RESTRICTED FUNDS**

	At 1 January 2018 £	Income £	Expenditure £	At 31 December 2018 £
Private Sponsorship	-	1,052,950	(1,052,950)	-
Religious dues	-	400,967	(400,967)	-
Luminous Stars Centre – Baghdad	-	18,814	(18,814)	-
Imam Jawad Complex	-	38,777	(38,777)	-
Al-Ayn Social Care Foundation (Australia)	-	129,522	(129,522)	-
Hikayati	-	162,073	(162,073)	-
Educational Support	-	11,181	(11,181)	-
Sadaqa Jariya	-	279,322	(279,322)	-
Other Restricted Funds (< £10k)	-	45,232	(45,232)	-
	-	2,138,838	(2,138,838)	-

Private Sponsorship: Donations towards providing financial assistance for named orphaned children, in line with the Charity's Private Sponsorship scheme.

Religious dues: Khoms and Zakat Al-Fitra, which are used for the poor and the needy. These are distributed as part of monthly financial allowances to orphaned children in Iraq.

AL-AYN SOCIAL CARE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

10. RESTRICTED FUNDS (CONTINUED)

Luminous Stars Centres: Donations received for the construction of the Luminous Stars Vocational Training and Psychological Rehabilitation Centres in different provinces in Iraq.

Imam Al-Baqir Complex: Donations received for the construction of the Imam Al-Baqir (66 housing units) in Najaf, Iraq.

Imam Al-Jawad Complex: Donations received for the construction of the Imam Al-Jawad Residential Complex (28 housing units) in Baghdad, Iraq.

Al-Ayn Social Care Foundation (Australia): Relates to the movement on donations received from Al-Ayn Social Care Foundation (Australia), to support the different schemes and projects supported by the Charity, under an agreement dated 11 May 2018, with its terms to be reviewed annually.

Al-Ayn for Social Care Sweden: Relates to the movement on donations received from Al-Ayn for Social Care Sweden, to support the different schemes and projects supported by the Charity, under an agreement dated 27 June 2019, with its terms to be reviewed annually.

Educational Support: Donations received for tuition and educational supplies for orphaned children.

Winter Appeal: Donations received for the refurbishment and repairs of houses for orphaned children.

Ramadhan Appeal: Donations received specifically for the Ramadhan Appeal, providing financial, vocational, medical and educational support for orphaned children.

Sadaqa Jariya: Donations received for the construction of projects in Iraq that provide services to orphaned children, including housing complexes, vocational training centres, and personal development centres.

Shajarat Tuba: Donations received for the construction of the Shajarat Tuba project in Karbala, Iraq, which will incorporate various services provided to orphaned children.

Hikayati: Donations received for the construction of a state of the art centre being built in Najaf for personal development, education and recreation, aimed at empowering children to fulfil their potential.

Other Restricted Funds – These are donations under £10,000 which have been collected for specific charitable projects in Iraq.

11. FINANCIAL INSTRUMENTS

	Group		Parent	
	2019	2018	2019	2018
			£	£
Financial assets				
Financial assets measured at fair value through profit or loss	1,153,623	1,406,403	912,760	932,398
Financial liabilities				
Financial liabilities measured at amortised cost	1,636,223	1,437,674	1,148,822	961,839

Financial assets measured at fair value through profit or loss comprise funds in bank current accounts. Financial liabilities measured at amortised cost comprise creditors at the balance sheet date.

AL-AYN SOCIAL CARE FOUNDATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

12. RELATED PARTIES

The following relates party transactions took place in 2019:

- The Charity made donations and grants of £17.3m to Al-Ayn Social Care Foundation (Iraq), the sole member of the Charity, in accordance with a Grant Agreement between the two parties.
- The Charity recognised donations in the sum of £1,096,822 from Al-Ayn Social Care Foundation (Iraq), the sole member of the Charity, to cover staff and support costs of the Charity.
- The Charity received donations totalling £282,921 during the year from Al Ayn Social Care Foundation (Australia). Ahmed Al-Khaja is a Director of Al Ayn Social Care Foundation (Australia).
- The aggregate value of Trustees' donations made in the year was £6,788.40.

13. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

INCOME AND EXPENDITURE	Unrestricted funds £	Restricted funds £	Total 2018 £
<u>Income and endowments from:</u>			
Donations and legacies	13,623,641	2,138,838	15,762,479
Transfer from Al-Ayn Social Care gGmbH	-	-	-
Other -Forex gains	354,411	-	354,411
Total Income	13,978,052	2,138,838	16,116,890
<u>Expenditure on:</u>			
Raising funds	14,373	-	14,373
Charitable activities	14,085,865	2,138,838	16,224,703
Other -Forex losses	-	-	-
Total Expenditure	14,100,238	2,138,838	16,239,076
Net income/(expenditure)	(122,186)	-	(122,186)
Net movement in funds			
Total funds brought forward	399,236	-	399,236
Total funds carried forward	277,050	-	277,050

All recognised gains and losses are included in the Statement of Financial Activities.

All the Charity's activities are classified as continuing.