

Company Registration Number - 08186865

The Charity Registration Number is :- 1150725

Zaimah

Report and Accounts

31 December 2022



Zaimah

Report and accounts for the year ended 31 December 2022

Contents

| | Page |
|--|-------------|
| Charity information | 1 |
| Trustees' Annual Report | 1 |
| Statement of directors' responsibilities | 8 |
| Independent Examiner's Report | 10 |
| <i>Funds Statements:-</i> | |
| Statement of Financial Activities | 12 |
| Statement of Financial Activities - Prior Year statement | 13 |
| Statement of total recognised gains and losses | 14 |
| Movements in funds | 14 |
| Revenue Funds | 14 |
| Income and Expenditure account | 15 |
| Summary of funds | 15 |
| Balance sheet | 16 |
| Cash flow statement | 17 |
| Notes to the accounts | 18 |

Zaimah

Company Registration Number - 08186865

Trustees' Annual Report for the year ended 31 December 2022

The Trustees present their Report and Accounts for the year ended 31 December 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Zaimah

The charity is also known by its operating name, Zaimah

The charity's areas operation and UK charitable registration.

The charity is registered in England & Wales with the Charity Commission in England & Wales (CCEW) with charity number 1150725

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals:

- 1- Mr Musaeen Qureshi
- 2- Mr Jannathur Rahman Chowdhury
- 3- Mr Mohammed Kazi Abdul Hai

Zaimah

Company Registration Number - 08186865

Trustees' Annual Report for the year ended 31 December 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

63/66 Hatton Garden

Fifth Floor, Suite 23

London, EC1N 8LE

Telephone 0300-365-7786 Email Address info@zaimah.org Web address www.zaimah.org

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

1- Mr Musaeen Qureshi

2- Mr Jannathur Rahman Chowdhury

3- Mr Mohammed Kazi Abdul Hai

The following persons served as Trustees during the year ended 31 December 2022 :-

The trustees who served as a trustee in the reporting period were as shown above, and there were no changes during the year, or in the period between the year end and the approval of the accounts.

1- Mr Musaeen Qureshi

2- Mr Mohammed Kazi Abdul Hai

3- Mr Jannathur Rahman Chowdhury

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

The relief of poverty and sickness anywhere in the world; especially for those affected by natural disasters or by wars and other conflicts, through the provision of financial or other assistance, including medicines, hospitals, shelter and food.

The main activities undertaken in relation to those purposes during the year.

Aid distribution in poverty and war-stricken countries in the way of shelters, food parcels, medicine, water.

Zaimah

Company Registration Number - 08186865

Trustees' Annual Report for the year ended 31 December 2022

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Engaged in personal volunteer development activities and educational training workshops to enhance the skillsets and confidence of young adults, by taking them on volunteer deployments abroad.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The short term and longer term aims and objectives.

Short term, the charity wishes to increase the frequency and locations of on-ground volunteer led aid deployments.

In long term, the charity wishes to tackle the poverty crisis looming in the UK and work closely with grassroots organisations to create direct access projects that those suffering from the cost-of-living crisis can access.

The charity's strategies for achieving its aims and objectives in the future.

The charity will focus primarily on an "on the ground grassroots-led" strategy to identify key areas where the charity can implement and grow to fulfil its long term aims and objectives.

How the activities undertaken during the year contributed to the achievement of the aims and objectives.

The activities in this period enhanced our grassroots footprint and reach across the UK leading to a better understanding of the key stakeholders in the UK that would benefit from our aims and objectives.

Resources used in the activities undertaken during the year.

During the period, the resources were used to facilitate aid distribution in poverty and war-stricken countries in the way of shelters, food parcels, medicine, and water.

Social investment policies and how these contributed to the achievement of charity's aims and objectives during the year.

Zaimah charity has been committed to youth skills and confidence development training activities, partnering with a local community organisations to deliver these.

Zaimah

Company Registration Number - 08186865

Trustees' Annual Report for the year ended 31 December 2022

Grant making policies and how these contributed to the achievement of the charity's aims and objectives during the year.

Our grant-making policies primarily focus on the ground assessments by qualified assessors who provide detailed reports to ascertain the needs and requirements of those receiving grants.

The main achievements and performance of the charity during the year.

The main achievement of the charity in this period has been to successfully expand into 7 key new regions where we implemented directly to beneficiaries.

Fundraising activities during the year.

The charity relies on grant aid from the donors identified in the accounts , whose support is valued.

The difference the charity's performance during the year has made to the beneficiaries of the charity.

The beneficiaries felt that the charity has supported and helped beneficiaries to climb out of their poverty cycle.

The degree to which the achievements and performance during the year have benefited wider society.

The wider society has benefitted due to our diverse and community-based approaches to fundraising activities and volunteering.

The significant charitable activities undertaken in the year.

The Charity was able positively to impact the environment by planting 500 olive trees during this period and providing 20 shelter homes to refugees.

How the achievements during the year measure up to the objectives set.

The charity surpassed its objective set by expanding its operations to 7 key regions.

Zaimah

Company Registration Number - 08186865

Trustees' Annual Report for the year ended 31 December 2022

The performance of material fundraising activities during the year against the fundraising objectives set.

Our material fundraising activities grew tremendously in this period due to advancements in technology and crowdfunding, this enabled the charity to hit its fundraising objectives which were to lead a grassroots-led fundraising activity.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

1- Apart from the first charity trustees, every trustee must be appointed by a resolution passed at a properly convened meeting of the charity trustees.

2- In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity.

The policies and procedures for the induction and training of trustees.

To ensure Zaimah benefits from a professional, appropriate board, Trustees are provided with a comprehensive induction and ongoing training in new or emerging areas of responsibility. New Trustees receive a full overview of the strategic and operational functions, their legal obligations under charity laws and regulations (including the charity's Memorandum and Articles of Association), the decision-making process, recent financial performance, future plans, and objectives of the charity. They also meet other Trustees, the leadership team, and key employees. The Executive Director keep Trustees up-to-date with changes in regulatory standards and training possibilities. We continually evaluate the board's effectiveness. The Board of Trustees receives regular performance reports and annual financial reports, plans, and budgets.

The charity's organisational structure.

The Board of Trustees directs and oversees the charity. The Board appraises the executive director and the executive management team, and oversees strategic planning, governance and regulatory requirements.

How the charity makes decisions and how decisions are delegated.

The board of trustees takes the swift decision to pivot our strategy in response to the crisis, prioritising our energy and resources where it is most needed. We decisively focus on the important areas that synchronise with charitable objectives, with an overall focus on strengthening our stability and improving the quality of our work amid unprecedented conditions.

Zaimah

Company Registration Number - 08186865

Trustees' Annual Report for the year ended 31 December 2022

Setting pay and remuneration of key management personnel

None of the Trustees receive remuneration or other benefit from their work with the charity. Any connection between a Trustee or senior manager with a key donor, beneficiary, supplier, or contractor must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party would be declared. During the period, no such related party transactions were reported.

We believe that the opportunity to have a positive impact on the lives of vulnerable people is an important part of the total reward of working for Zaimah, especially at management level.

In setting appropriate pay levels for key personnel, our remuneration policy reflects and takes into consideration specific matters such as the assignments and responsibilities undertaken. In addition, the remuneration policy helps promote long-term goals for safeguarding our company's interests. Benchmarking is undertaken to ensure that the remuneration of key personnel matches the level in comparable organisations, whilst also taking into consideration the required competencies, effort, and the scope of work.

| | |
|-------------|--|
| Bankers | Al Ryan Bank |
| Accountants | Birchtree Sullivan Chartered Certified Accountants |

Financial review

The charity's financial position at the end of the year ended 31 December 2022

The financial position of the charity at 31 December 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

| | 2022 | 2021 |
|--|-------------|-------------|
| | £ | £ |
| Net income | 167,195 | 375,587 |
| Unrestricted Revenue Funds available for the general purposes of the charity | 796,442 | 629,247 |
| Total Funds | 796,442 | 629,247 |

Financial review of the position at the reporting date, 31 December 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory.

Zaimah

Company Registration Number - 08186865

Trustees' Annual Report for the year ended 31 December 2022

Policies on reserves.

Zaimah has a policy to maintain an appropriate level of capital reserves designed to secure the long term sustainability of the organisation and enable it to meet its financial obligations as and when they fall due without prejudicing the ability of Zaimah to raise funding and commit expenditure to its objectives.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Significant events which have affected the financial performance and the financial position.

None

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

None

Factors likely to affect future financial performance .

None

Employment of disabled persons

The charity recognises that it has clear obligations towards all its employees and the community at large to ensure that people with disabilities are afforded equal opportunities to enter employment and progress within the charity. In addition to complying with the requirements of the Equality Act 2010, the charity will follow procedures designed to provide for fair consideration and selection of disabled applicants and to satisfy their training and career development needs. When an employee becomes disabled in the course of their employment, reasonable steps will be taken to accommodate their disability by considering adjustments to working practices and arrangements, or by considering redeployment and appropriate retraining to enable them to remain in employment with the charity wherever reasonably possible.

Zaimah

Company Registration Number - 08186865

Trustees' Annual Report for the year ended 31 December 2022

Details of The Independent Examiner

Imran Asif FCCA

Chartered Certified Accountants

Office 6

58 Marsh Wall

Canary Wharf

London

E14 9TP

Statement of the Directors' and Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities Act 2011 and the Charities (Accounts and Reports) Regulations 2008. Notwithstanding the explicit requirement in the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008, to prepare the financial statements in accordance with the SORP 2005, in view of the fact that the SORP 2005 has been withdrawn, the Trustees determined to interpret this responsibility as requiring them to follow current best practice and prepare the accounts according to the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), .

In particular, the Companies Act 2006 and charity law require 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 :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- 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 law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

Zaimah

Company Registration Number - 08186865

Trustees' Annual Report for the year ended 31 December 2022

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 the Companies Act 2006 and 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 statutory 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 material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 12 to 31.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016)

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 20 October 2023.



Musaeen Qureshi (Oct 20, 2023, 2:21pm)

Mr Musaeen Qureshi
Director and Trustee

Zaimah

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 December 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 12 to 31 for the year ended 31 December 2022 which have been prepared in accordance with the Charities Act 2011 (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW), and under the historical cost convention and the accounting policies set out on page 18.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 8, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities Act 2011 and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider 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 memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 145 of the Act;
- b) follow the applicable procedures in the Directions given by the Charity Commission under section 145(5)(b) of the Act.

Basis of Independent Examiner's Statement and scope of work undertaken

Since the charitable company's gross income exceeded £250,000, the charitable company's examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am an authorised member of Chartered Certified Accountants, which is one of the listed bodies.

I report in respect of my examination of the charity's financial statements carried out under s145 of the Act. In carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company 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 charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

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 does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Zaimah

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 obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

The gross income of the charitable company in the year ended 31 December 2022 appears to exceed the sum specified in Section 145(3) of the Act, namely £250000, and that I am qualified to act as Independent Examiner in accordance with that section by virtue of my being a qualified member of Chartered Certified Accountants;

This is a report in respect of an examination carried out under 145 of the Act and in accordance with Directions given by the Charity Commission under section 145(5)(b) of the Act which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 130 of The Charities Act 2011;

the financial statements do not accord with those records; or

the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in section 396 of the Companies Act 2006 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;

have not been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP).

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 financial statements to be reached.

Signed:-



Imran Asif FCCA - Independent Examiner

Chartered Certified Accountants

Unit 201
Lock Studios
7 Corsican Square
London
E3 3YD

This report was signed on 20 October 2023

Zaimah - Statement of Financial Activities for the year ended 31 December 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 December 2022, as required by the Companies Act 2006)

| | SORP Ref | Current year Unrestricted Funds | Current year Restricted Funds | Current year Total Funds | Prior Year Total Funds |
|--------------------------------------|--------------|---------------------------------|-------------------------------|--------------------------|------------------------|
| | | 2022 | 2022 | 2022 | 2021 |
| | | £ | £ | £ | £ |
| Income & Endowments from: | | | | | |
| Donations & Legacies | A1 | 570,400 | - | 570,400 | 902,471 |
| Expenditure on: | | | | | |
| Raising funds | B1 | 153,938 | - | 153,938 | 140,139 |
| Charitable activities | B2 | 250,168 | - | 250,168 | 386,490 |
| Total expenditure | B | 404,106 | - | 404,106 | 526,629 |
| Net income for the year | | 166,294 | - | 166,294 | 375,842 |
| Prior Year Adjustment | C | 901 | - | 901 | (255) |
| Net income after transfers | A-B-C | 167,195 | - | 167,195 | 375,587 |
| Net movement in funds | | 167,195 | - | 167,195 | 375,587 |
| Reconciliation of funds:- | E | | | | |
| Total funds brought forward | | 629,247 | - | 629,247 | 253,660 |
| Total funds carried forward | | 796,442 | - | 796,442 | 629,247 |

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A separate Statement of Total Recognised Gains and Losses is not required as this statement includes all recognised gains and losses.

All activities derive from continuing operations

The notes attached on pages 18 to 31 form an integral part of these accounts.

Zaimah - Statement of Financial Activities for the year ended 31 December 2022

Zaimah - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP

| | SORP Ref | Prior Year Unrestricted Funds 2021 £ | Prior Year Restricted Funds 2021 £ | Prior Year Total Funds 2021 £ |
|------------------------------------|-------------|--|--|--|
| Income from: | | | | |
| Donations & Legacies | A1 | 583,495 | 318,976 | 902,471 |
| Total income | A | <u>583,495</u> | <u>318,976</u> | <u>902,471</u> |
| Expenditure on: | | | | |
| Raising funds | B1 | 140,139 | - | 140,139 |
| Charitable activities | B2 | 67,514 | 318,976 | 386,490 |
| Total expenditure | B | <u>207,653</u> | <u>318,976</u> | <u>526,629</u> |
| Net income for the year | | 375,842 | - | 375,842 |
| Prior Year Adjustment | C | (510) | - | 255 |
| Net income after transfers | | <u>375,332</u> | <u>-</u> | <u>376,097</u> |
| Net movement in funds | | <u>375,332</u> | <u>-</u> | <u>376,097</u> |
| Reconciliation of funds:- | | | | |
| Total funds brought forward | E | 253,660 | - | 253,660 |
| Total funds carried forward | | <u>628,992</u> | <u>-</u> | <u>629,757</u> |

All activities derive from continuing operations

Zaimah - Statement of Financial Activities for the year ended 31 December 2022

Zaimah - Resources applied in the year ended 31 December 2022 towards fixed assets for Charity use:-

| | 2022 £ | 2021 £ |
|--|----------------|----------------|
| Funds generated in the year as detailed in the SOFA | 167,195 | 375,587 |
| Net resources available to fund charitable activities | 167,195 | 375,587 |

The notes attached on pages 18 to 31 form an integral part of these accounts.

Movements in revenue and capital funds for the year ended 31 December 2022

Revenue accumulated funds

| | Unrestricted Funds 2022 £ | Restricted Funds 2022 £ | Total Funds 2022 £ | Last year Total Funds 2021 £ |
|--|------------------------------------|----------------------------------|-----------------------------|---------------------------------------|
| Accumulated funds brought forward | 629,247 | - | 629,247 | 253,660 |
| Recognised gains and losses before transfers | 166,294 | - | 166,294 | 375,842 |
| | 795,541 | - | 795,541 | 629,502 |
| (From)/To unrestricted revenue funds | 901 | - | 901 | (255) |
| Closing revenue funds | 796,442 | - | 796,442 | 629,247 |

Summary of funds

| | Unrestricted and Designated funds 2022 £ | Restricted Funds 2022 £ | Total Funds 2022 £ | Last Year Total Funds 2021 £ |
|---------------------------|--|----------------------------------|-----------------------------|---------------------------------------|
| Revenue accumulated funds | 796,442 | - | 796,442 | 629,247 |

The notes attached on pages 18 to 31 form an integral part of these accounts.

Zaimah - Statement of Financial Activities for the year ended 31 December 2022

Zaimah

Income and Expenditure Account for the year ended 31 December 2022 as required by the Companies Act 2006

| | 2022 | 2021 |
|--|----------------|----------------|
| | £ | £ |
| Income | | |
| Income from operations | 570,400 | 902,471 |
| Investment income | | |
| Gross income in the year before exceptional items | 570,400 | 902,471 |
| Gross income in the year including exceptional items | 570,400 | 902,471 |
| Expenditure | | |
| Charitable expenditure, excluding depreciation and amortisation | 245,488 | 382,350 |
| Fundraising costs | 153,938 | 140,139 |
| Governance costs | 4,680 | 4,140 |
| Realised losses on disposals of social investments which are programme related | - | - |
| Total expenditure in the year | 404,106 | 526,629 |
| Net income before tax in the financial year | 166,294 | 375,842 |
| Tax on surplus on ordinary activities | - | - |
| Net income after tax in the financial year | 166,294 | 375,842 |
| Retained surplus for the financial year | 166,294 | 375,842 |

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

The notes attached on pages 18 to 31 form an integral part of these accounts.

Zaimah - Balance Sheet as at 31 December 2022

| | SORP | | 2022 | 2021 |
|---|------|-----|----------------|----------------|
| | Note | Ref | £ | £ |
| Current assets | | | | |
| Debtors | 8 | B2 | 23,368 | 23,368 |
| Cash at bank and in hand | | B4 | 777,898 | 611,903 |
| Total current assets | | | <u>801,266</u> | <u>635,271</u> |
| Creditors: amounts falling due within one year | | | | |
| | 9 | C1 | <u>(4,824)</u> | <u>(6,024)</u> |
| Net current assets | | | <u>796,442</u> | <u>629,247</u> |
| The total net assets of the charity | | | <u>796,442</u> | <u>629,247</u> |

The total net assets of the charity are funded by the funds of the charity, as follows:-

Restricted funds

Unrestricted Funds

| | | | | |
|----------------------------|----|----|---------|---------|
| Unrestricted Revenue Funds | 14 | D3 | 796,442 | 629,247 |
|----------------------------|----|----|---------|---------|

Designated Funds

| | | | | |
|----------------------------|--|--|----------------|----------------|
| Total charity funds | | | <u>796,442</u> | <u>629,247</u> |
|----------------------------|--|--|----------------|----------------|

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 11.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.



Musaeen Qureshi (Oct 20, 2023, 2:21pm)

Mr Musaeen Qureshi

Trustee

Approved by the board of trustees on 20 October 2023

The notes attached on pages 18 to 31 form an integral part of these accounts.

Zaimah

Cash Flow Statement for the year ended 31 December 2022

| | 2022 £ | 2021 £ |
|--|-----------------------------|-----------------------|
| Cash flows from operating activities | | |
| Net cash provided by operating activities as shown below | A <u>165,995</u> | <u>375,587</u> |
| Cash flows from financing activities | | |
| Net cash provided by financing activities | C <u>-</u> | <u>-</u> |
| Overall cash provided by all activities | A+B+C <u>165,995</u> | <u>375,587</u> |
| Cash movements | | |
| Change in cash and cash equivalents from activities in the year ended 31 December 2022 | 165,995 | 375,587 |
| Cash and cash equivalents at 1 January 2022 | 611,903 | 234,960 |
| Change in cash and cash equivalents due to exchange rate movements | - | - |
| Cash at bank and in hand less overdrafts at 31 December | <u>777,898</u> | <u>610,547</u> |

Zaimah

Cash Flow Statement for the year ended 31 December 2022 - Continued

Reconciliation of net income to net cash flow from operating activities

| | | |
|--|-------------------------|-----------------------|
| Net income as shown in the Statement of Financial Activities | 167,195 | 375,587 |
| Adjustments for :- | | |
| Write downs of investments | - | - |
| Net losses on investment assets | - | - |
| Decrease in creditors, excluding loans | (1,200) | - |
| Net cash provided by operating activities | A <u>165,995</u> | <u>375,587</u> |
| Analysis of cash and cash equivalents | | |
| | 2022 £ | 2021 £ |
| Cash in hand at for the year ended 31 December 2022 | 777,898 | 611,903 |
| Notice deposits - (less than 3 months) | - | - |
| Total cash and cash equivalents | <u>777,898</u> | <u>611,903</u> |

Zaimah

Notes to the Accounts for the year ended 31 December 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), published by the Charity Commission in England & Wales (CCEW) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration, except that the charity has prepared the financial statements in accordance with the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in February 2016), (The SORP), in preference to the previous SORP, the SORP 2005, which has been withdrawn, notwithstanding the fact that the extant statutory regulations, the Charities (Accounts and Reports) Regulations 2008 refer explicitly to the SORP 2005. This has been done to accord with current best practice.

Risks and future assumptions

The charity is a public benefit entity.

Strategic risks and operational risks: Strategic risks present a significant threat to us achieving our long-term ambitions. They are monitored closely by both the senior leadership team and the Board of Trustees. Operational risks concern mainly internal processes and controls. These are managed through effective systems and good practices and are monitored weekly by the Board of Directors.

The Executive Team focuses closely on the Strategic Risk Register to identify areas of risk to the organisation and to ensure that effective action is being taken to mitigate those risks. They are charged with identifying potential strategic risks and ensuring these are managed appropriately.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Zaimah

Notes to the Accounts for the year ended 31 December 2022

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Accounting for deferred income and income received in advance

Where terms and conditions relating to income have not been met or uncertainty exists as to whether the charity can meet any terms or conditions otherwise within its control, income is not recognised but is deferred as a liability until it is probable that the terms or conditions imposed can be met.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted for as a liability and shown on the balance sheet as deferred income. Deferred income is released to income in the reporting period in which the performance-related or other conditions that limit recognition are met.

When income from a grant or donation has not been recognised due to the conditions applying to the gift not being wholly within the control of the recipient charity, it is disclosed as a contingent asset if receipt of the grant or donation is probable once those conditions are met.

Where time related conditions are imposed or implied by a funder, then the income is apportioned to the time periods concerned, and, where applicable, is accounted for as a liability and shown on the balance sheet as deferred income. When grants are received in advance of the expenditure on the activity funded by them, but there are no specific time related conditions, then the income is not deferred.

Any condition that allows for the recovery by the donor of any unexpended part of a grant does not prevent recognition of the income concerned, but a liability to any repayment is recognised when repayment becomes probable.

Income from legacies

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.

Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.

Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy are disclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.

If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Zaimah

Notes to the Accounts for the year ended 31 December 2022

Donated goods, facilities and services

Donated fixed assets are recognised at the current fair value. All such donations are recognised as donation income, and debited to fixed assets.

Donated goods that are not fixed assets are accounted for at a fair value, unless it is impractical to reliably measure

The carrying amount of any stock held for distribution is assessed for impairment at the reporting date. All donated goods are recognised as donation income, and debited to trading stock. When trading stock is subsequently sold, or appropriated to meet an expense, then the carrying value of the stock is recognised as an expense. In accordance with the SORP, goods donated for distribution to beneficiaries, or for consumption by the charity are included in '*legacies and donations*'. Goods donated for resale are included in '*Income from other trading activities*'

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. If the goods held are to be distributed freely or for a nominal consideration, then the carrying amount is subsequently adjusted to reflect the lower of deemed cost adjusted for any loss of service potential and replacement cost. Replacement cost is the economic cost incurred if the charity was to replace the service potential of the donated goods at its own expense in the most economic manner.

Donated services and facilities (including seconded staff and use of property) are included in the accounts on the basis of the value of the gift to the charity.

All donated services and facilities are recognised as donation income when received, (provided the value of the gift can be measured reliably) and recognised as an expense with an equivalent value.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Allocating costs to activities

Direct costs that are specifically related to an activity are allocated to that activity. Shared direct costs and support costs are apportioned between activities.

The basis for apportionment, which is consistently applied, and proportionate to the circumstances, is :-

Staffing - on the basis of time spent in connection with any particular activity.

Staffing - on a per capita basis, based on the number of people employed within any particular activity.

Premises related costs - on the proportion of floor area occupied by a particular activity.

Non specific support costs - on the basis of the usage of resources, in terms of time taken, capacity used, request made or other measures

Estimation techniques used in apportioning costs - give details

Zaimah

Notes to the Accounts for the year ended 31 December 2022

Volunteers

In accordance with the SORP, and in recognition of the difficulties in placing a monetary value on the contribution from volunteers, the contribution of volunteers is not included within the income of the charity.

However, the trustees value the significant contribution made to the activities of the charity by unpaid volunteers and this is described more fully in Note 5.

Policies relating to assets, liabilities and provisions and other matters.

Fixed Asset Investments

Fixed asset investments in quoted shares, traded bonds, investment properties and similar investments are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period. Investment properties are not depreciated.

Fixed asset investments in unlisted equities are shown at the balance sheet date at the best estimate of their market value, where practicable. Where valuation techniques are considered unreliable or where, in the opinion of the trustees, the costs outweigh the benefits to the users of the accounts, the investment is included at cost, and a review is undertaken at each year end as to whether the asset should be written down.

Social Investments

Any realised gains or losses on any programme related investment assets are included in row A5 of the Statement of Financial Activities (The SOFA). All gains on other social investments, whether realised or unrealised, are included in row B4 of the Statement of Financial Activities

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Pensions - defined benefit schemes

The charity operates a defined benefit pension scheme. Contributions are charged to the profit and loss account and liabilities are accounted for in accordance with the principles set out in module 17 of the SORP.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the

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.

Zaimah

Notes to the Accounts for the year ended 31 December 2022

4 Net surplus before tax in the financial year

| | 2022 | 2021 |
|---|------|-------|
| | £ | £ |
| The net surplus before tax in the financial year is stated after charging:- | | |
| Pension costs | - | 1,140 |

5 The contribution of volunteers

The charity depends on the support of its volunteers, which is much appreciated. The arrangements with volunteers are difficult to value precisely in monetary terms and have not been recognised in the Statement of Financial Activities. The volunteers and the charity accept and agree that no contract of employment is created by these arrangements.

6 Staff costs and emoluments

| <i>Salary costs</i> | 2022 | 2021 |
|--|----------|---------------|
| | £ | £ |
| Gross Salaries excluding trustees and key management personnel | - | 40,758 |
| Employer's operating costs of defined contribution pension schemes | - | 1,140 |
| Total salaries, wages and related costs | - | 41,898 |

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

7 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

8 Debtors

| | 2022 | 2021 |
|---------------|--------|--------|
| | £ | £ |
| Other debtors | 23,368 | 23,368 |

9 Creditors: amounts falling due within one year

| | 2022 | 2021 |
|-------------------------------|--------------|--------------|
| | £ | £ |
| Accruals | 5,330 | 6,530 |
| PAYE, NIC VAT and other taxes | (506) | (506) |
| | 4,824 | 6,024 |

10 Loans to trustees included in debtors

None

Zaimah

Notes to the Accounts for the year ended 31 December 2022

11 Income and Expenditure account summary

| | 2022 | 2021 |
|---|----------------|----------------|
| | £ | £ |
| At 1 January 2022 | 629,247 | 253,660 |
| Transfers in/(transfers out) for the year | 901 | (255) |
| At 1 January 2022 | 630,148 | 253,405 |
| Surplus after tax for the year | 166,294 | 375,842 |
| At 31 December 2022 | 796,442 | 629,247 |

12 No related party transactions

There were no transactions with related parties in the year.

13 Particulars of how particular funds are represented by assets and liabilities

| At 31 December 2022 | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total Funds £ |
|---------------------|----------------------------|--------------------------|--------------------------|---------------------|
| Current Assets | 801,266 | - | - | 801,266 |
| Current Liabilities | (4,824) | - | - | (4,824) |
| | 796,442 | - | - | 796,442 |
| | | | | |
| At 1 January 2022 | Unrestricted funds £ | Designated funds £ | Restricted funds £ | Total Funds £ |
| Current Assets | 635,271 | - | - | 635,271 |
| Current Liabilities | (6,024) | - | - | (6,024) |
| | 629,247 | - | - | 629,247 |

14 Change in total funds over the year as shown in Note 13 , analysed by individual funds

| | Funds brought forward from 2021 | Movement in funds in 2022 | Transfers between funds in 2022 | Funds carried forward to 2023 |
|--|---------------------------------------|------------------------------|---------------------------------------|-------------------------------------|
| | £ | See Note 15 £ | See Note 16 £ | £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 629,247 | 166,294 | 901 | 796,442 |
| Total unrestricted and designated funds | 629,247 | 166,294 | 901 | 796,442 |
| Total charity funds | 629,247 | 166,294 | 901 | 796,442 |

Zaimah

Notes to the Accounts for the year ended 31 December 2022

15 Analysis of movements in funds over the year as shown in Note 14

| | Income | Expenditure | Other Gains & Losses | Movement in funds |
|--|---------|-------------|----------------------------|----------------------|
| | 2022 | 2022 | 2022 | 2022 |
| | £ | £ | £ | £ |
| Unrestricted and designated funds:- | | | | |
| Unrestricted Revenue Funds | 570,400 | (404,106) | - | 166,294 |

16 Details of transfers between funds in the year as shown in Note 14

The transfers shown in note 14 above are:-

| | 2022 £ |
|--|------------|
| To/(from) Unrestricted Revenue Funds in accordance with the accounting policy 'Accounting for capital grants and fixed asset funds'. | 901 |
| Net transfers | 901 |

17 The purposes for which the funds as detailed in note 14 are held by the charity are:-

Unrestricted and designated funds:-

| | |
|----------------------------------|---|
| Unrestricted Revenue Funds | These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use. |
| Unrestricted Revaluation Reserve | This fund represents the unrestricted surplus arising on the revaluation of the charity's assets. |

Restricted funds:-

| | |
|--------------------------------|--|
| Restricted Fixed Asset Funds | The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'. |
| Restricted Revaluation Reserve | This fund represents the restricted surplus arising on the revaluation of the charity's assets. |

18 Ultimate controlling party

The charity is under the control of its legal members.

Zaimah

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

This analysis is classified by conventional nominal descriptions and not by activity.

19 Donations and Legacies

| | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|--|--|--|--|--|
| Donations and gifts from individuals | | | | |
| Small donations individually less than £1000 | 558,468 | - | 558,468 | 776,420 |
| I Patel | - | - | - | 5,155 |
| S Laher | - | - | - | 1,817 |
| Asmar Akram | - | - | - | 7,830 |
| Aziz Ur Rahaman & R Begum | - | - | - | 10,000 |
| S Haseen | - | - | - | 1,000 |
| Khadeejah | - | - | - | 1,393 |
| I Shaikh | - | - | - | 2,000 |
| Mahmood | 3,500 | - | 3,500 | - |
| J Patel | 4,182 | - | 4,182 | - |
| M Pasha | 1,750 | - | 1,750 | - |
| Total donations and gifts from individuals | 567,900 | - | 567,900 | 805,615 |
| Revenue grants from government and public bodies | | | | |
| GiftAid | - | - | - | 20,061 |
| Total public sector revenue grants | - | - | - | 20,061 |
| Revenue grants and donations from non public bodies | | | | |
| Small grants individually less than £1000 | - | - | - | 595 |
| As Suffa Trust | - | - | - | 19,500 |
| AYB Law Ltd | 2,500 | - | 2,500 | 10,800 |
| Safe Solution Ltd | - | - | - | 5,000 |
| Panorama Enterprise | - | - | - | 10,000 |
| DR N Ahmed Ltd | - | - | - | 10,000 |
| Cotewood Housing | - | - | - | 1,000 |
| Talk Direct | - | - | - | 5,000 |
| Masjid Talha | - | - | - | 4,900 |
| Safar Academy | - | - | - | 10,000 |
| Total private sector revenue grants | 2,500 | - | 2,500 | 76,795 |
| Total Donations and Legacies | 570,400 | - | 570,400 | 902,471 |

A1

Zaimah

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

20 Expenditure on charitable activities - Direct spending

| | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|--|--|--|--|--|
| Gross wages and salaries - charitable activities | - | - | - | 40,758 |
| Defined contribution pension costs - charitable activities | - | - | - | 1,140 |
| Travel and Subsistence - Charitable Activities | - | - | - | 4,523 |
| Gaza Appeal | - | - | - | 110,905 |
| Ramadan Project | - | - | - | 1,000 |
| Qurbani Project | - | - | - | 1,000 |
| Project Syria | - | - | - | 15,407 |
| Charitable activity costs | 109,067 | - | 109,067 | - |
| Total direct spending | B2a 109,067 | - | 109,067 | 174,733 |

21 Expenditure on charitable activities- Grant funding of activities

| | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|--------------------------------|--|--|--|--|
| Grants made to organisations | 42,992 | - | 42,992 | 190,664 |
| Total grantmaking costs | B2c 42,992 | - | 42,992 | 190,664 |

Breakdown of Grants made to organisations

| | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|---------------------------|--|--|--|--|
| Action for Humanity | - | - | - | 8,000 |
| As-Suffa Trust | - | - | - | 7,600 |
| FRDP International | 5,910 | - | 5,910 | 27,554 |
| Global Relief Trust | 5,000 | - | 5,000 | 13,000 |
| ILM | 1,350 | - | 1,350 | 17,210 |
| Medical Aid for Palestine | - | - | - | 56,000 |
| Muslim Charity | 1,440 | - | 1,440 | 12,660 |
| Muslim Hands | - | - | - | 30,000 |
| Read Foundation | - | - | - | 8,640 |
| Usmania Welfare Trust | - | - | - | 10,000 |
| Al-Imaad Foundation | 21,180 | - | 21,180 | - |
| Benefit Mankind | 8,000 | - | 8,000 | - |
| ELM | 112 | - | 112 | - |
| | 42,992 | - | 42,992 | 190,664 |

Zaimah

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

22 Support costs for charitable activities

| | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|--|--|--|--|--|
| Volunteer costs | | | | |
| Volunteers' expenses | 1,090 | - | 1,090 | - |
| Travel and subsistence - volunteers | 3,508 | - | 3,508 | - |
| Premises Expenses | | | | |
| Rent payable under operating leases | - | - | - | 3,601 |
| Administrative overheads | | | | |
| Telephone, fax and internet | 267 | - | 267 | 87 |
| Stationery and printing | 54 | - | 54 | 200 |
| Subscriptions to periodicals | 742 | - | 742 | 250 |
| Software licences and expenses | - | - | - | 6,006 |
| Sundry expenses | - | - | - | 237 |
| Professional fees paid to advisors other than the auditor or examiner | | | | |
| Consultancy fees | 85,179 | - | 85,179 | 1,620 |
| Other legal and professional | - | - | - | 3,808 |
| Financial costs | | | | |
| Bank charges | 2,589 | - | 2,589 | 1,144 |
| Support costs before reallocation | 93,429 | - | 93,429 | 16,953 |
| Total support costs | 93,429 | - | 93,429 | 16,953 |

The basis of allocation of costs between activities is described under accounting policies

23 Other Expenditure - Governance costs

| | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|-------------------------------|--|--|--|--|
| Independent Examiner's fees | 2,304 | - | 2,304 | 2,304 |
| Reporting Accountant fees | 2,376 | - | 2,376 | 1,836 |
| Total Governance costs | 4,680 | - | 4,680 | 4,140 |

Zaimah

Detailed analysis of income and expenditure for the year ended 31 December 2022 as required by the SORP 2015

24 Total Charitable expenditure

| | | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|-------------------------------------|------------|--|--|--|--|
| Total direct spending | B2a | 109,067 | - | 109,067 | 174,733 |
| Total grantmaking costs | B2c | 42,992 | - | 42,992 | 190,664 |
| Total support costs | B2d | 93,429 | - | 93,429 | 16,953 |
| Total Governance costs | B2e | 4,680 | - | 4,680 | 4,140 |
| Total charitable expenditure | B2 | 250,168 | - | 250,168 | 386,490 |

25 Expenditure on raising funds and costs of investment management

| | | Current year Unrestricted Funds 2022 £ | Current year Restricted Funds 2022 £ | Current year Total Funds 2022 £ | Prior Year Total Funds 2021 £ |
|--|-----------|--|--|--|--|
| Agent's costs of fundraising | | 53,579 | - | 53,579 | 95,746 |
| Cost of fundraising activities | | 52,509 | - | 52,509 | 44,393 |
| Marketing & advertising of fundraising | | 47,850 | - | 47,850 | - |
| Total fundraising costs | B1 | 153,938 | - | 153,938 | 140,139 |

Zaimah

Activity analysis of Income and expenditure for the for the year ended 31 December 2022

This analysis is classified by activity and not by conventional nominal descriptions.

26 Analysis of income by activity

| | SOFA ref | 2022 £ | 2021 - |
|---|----------|-----------|-----------|
| Activity | | | |
| Summary of Total Income, including the items above | | | |
| Donations & Legacies | A1 | 570,400 | 902,471 |
| Categories of income | | | |
| Income from exchange transactions | | 570,400 | 902,471 |

27 Analysis of charitable expenditure by activity

| Activity | Direct costs | Support costs | Grant funding of activities | Total | Total |
|--|---------------------|----------------------|------------------------------------|----------------|----------------|
| | 2022 | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| Charitable activity | | | | | |
| Direct costs | 109,067 | - | - | 109,067 | 174,733 |
| Volunteer costs | - | 4,598 | - | 4,598 | - |
| Grantmaking costs | - | - | 42,992 | 42,992 | 190,664 |
| Total Charitable activity | 109,067 | 4,598 | 42,992 | 156,657 | 365,397 |
| | Direct costs | Support costs | Grant funding of activities | Total | Total |
| | 2022 | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| Other charitable activities | | | | | |
| Direct costs | - | - | - | - | 16,953 |
| Administrative overheads | - | 1,063 | - | 1,063 | - |
| Total Other charitable activities | - | 1,063 | - | 1,063 | 16,953 |

Zaimah

Activity analysis of Income and expenditure for the for the year ended 31 December 2022

Summary of charitable costs by activity

| | Direct costs | Support costs | Grant funding of activities | Total | Total |
|---|----------------|---------------|-----------------------------|----------------|----------------|
| | 2022 | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| Total Charitable activity | 109,067 | 4,598 | 42,992 | 156,657 | 365,397 |
| Total Other charitable activities | - | 1,063 | - | 1,063 | 16,953 |
| Total Governance costs as detailed in Note 23 | - | 4,680 | - | 4,680 | 4,140 |
| Total charitable expenditure | 109,067 | 10,341 | 42,992 | 162,400 | 386,490 |

The basis of allocation of costs between activities is described under accounting policies

The breakdown of this expenditure by type of spending (ie nominal classification) is detailed in note 24

Analysis of support and governance costs by charitable activities

| Activity | Governance | Finance | Human Resources | Other Overheads | Total |
|-----------------------------|--------------|----------|-----------------|-----------------|---------------|
| Charitable activity | - | - | 4,598 | - | 4,598 |
| Other charitable activities | 4,680 | - | - | 1,063 | 5,743 |
| Grand Total | 4,680 | - | 4,598 | 1,063 | 10,341 |

Summary of grant making by activity

| | Grants to institutions | Grants to individuals | Support costs | Total | Total |
|---------------------|------------------------|-----------------------|---------------|---------------|----------------|
| | 2022 | 2022 | 2022 | 2022 | 2021 |
| | £ | £ | £ | £ | £ |
| Charitable activity | 42,992 | - | - | 42,992 | 190,664 |
| | 42,992 | - | - | 42,992 | 190,664 |

Fuller details of grants made and related costs, including support costs, are shown in note 21.

Zaimah

Activity analysis of Income and expenditure for the for the year ended 31 December 2022

28 Analysis of non charitable expenditure by activity

Activity

| <i>Fundraising activities</i> | Fundraising activities 2022 £ | Fundraising activities 2021 £ |
|---|--|--|
| Direct fundraising costs | 153,938 | 140,139 |
| Indirect fundraising costs:- | | |
| Professional fees | 85,179 | - |
| Financial costs | 2,589 | - |
| Total costs of Fundraising activities | 241,706 | 140,139 |
| | | |
| <i>Governance costs</i> | Governance costs 2022 £ | Governance costs 2021 £ |
| Other Expenditure - Governance costs as detailed in Note 23 | 4,680 | 4,140 |
| | | |
| <i>Total non charitable expenditure</i> | 2022 £ | 2021 £ |
| Total costs of Fundraising activities | 241,706 | 140,139 |
| Total non charitable expenditure | 241,706 | 140,139 |