

**KIND AID INTERNATIONAL
FINANCIAL STATEMENT
31 DECEMBER 2018**

Charity Number: 1105781

M.A JAFFER & CO
Chartered Certified Accountants
80 Wolsey Road
Northwood
HA1 2EH

**KIND AID INTERNATIONAL
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018**

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**KIND AID INTERNATIONAL
TRUSTEES ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2018**

The trustees have the pleasure in presenting their report and the financial statements of the charity for the year ended 31 December 2018.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Name	Kind Aid International
Charity Registration Number	1105781
	68 A Queens Gate London SW7 5JT

THE TRUSTEES

The Trustees who served the charity during the period were as follows:

Mr Sereng Kadir
Mr Jalal Ghafur
Mr Nawaz Jabar
Mr S Hamweis
Mr M Mustafa
Dr Zana Ameen
Lukman Mahdy
Mohammad J Mohammad
Dr Ali Al-Quradaghi

The Charity is organised under the direction of the Trustees, who meet regularly to manage its affairs. Day to day administration, management and control of charitable activities is delegated to the appropriate officers, and is carried out by the charity's staff and volunteers.

Auditor	M.A JAFFER & CO Chartered Certified Accountants 80 Wolsey Road Northwood HA6 2EH
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KIND AID INTERNATIONAL
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 DECEMBER 2018

OBJECTIVES AND ACTIVITIES

Kind Aid International is a charitable, non profit organisation: exists and operates with fundamental belief in equality for all, regardless of race, age, gender or personal belief at local, national and international levels. Kind Aid International aims to promote better quality of life, health and education for all, administering life humanitarian aid to most needy of this world, using resources and natural abilities of individuals at local, national and the international levels. It is hoped that applied empathy and compassionate understanding, will foster the future independence of those who are presently in great need, where ever they are.

ACHIEVEMENTS AND PERFORMANCE

We work with Kurdish based charity called islamic Kurdish League (IKL) IKL sends us a list of orphans who need sponsors with their details from Kurdistan and we take the task of finding people sponsors in UK and abroad to sponsor them. The money collected during the year has been sent to our partners in Dehok-Kurdistan of Iraq to be spent on around 320 orphans through branches in Kurdistan. Every six months we receive reports for each individual orphan confirming that the money has been spent on them.

FINANCIAL REVIEW

During the year, donations made by donors of Kind Aid International totalled £84,159 for the kind Aid Kidz scheme which is run in conjunction with Islamic Kurdish League.

The Charity derives its income from benevolent donors via brouchers to the public (Kind Aid International Website: www.kindaid.org), allotment of collection boxes in retail units all over GB and performing charity dinners.

KIND AID INTERNATIONAL
TRUSTEES ANNUAL REPORT *(continued)*
YEAR ENDED 31 DECEMBER 2018

RESPONSIBILITIES OF THE TRUSTEES

Law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

In preparing these financial statements, the Trustees are required to

- select suitable accounting policies and then 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 operation.

the trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Charities Act 1993. The trustees 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.

Approved by the trustees on 11th December 2019 and signed on their behalf by



MR S Kadir
Trustee



Dr Zana Ameen
Trustee



Lukman Mahdy
Trustee

KIND AID INTERNATIONAL
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF KIND AID
INTERNATIONAL

YEAR ENDED 31 DECEMBER 2018

We have audited the financial statements of Kind Aid International Charity for the year ended 31 December 2018 which comprise the Statement of Financial Activities, the Balance Sheet, and the related notes. The financial statements have been prepared under the accounting policies set out therein.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

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

We have been appointed as auditors under section 43 of the Charities Act 1993 and report in accordance with regulations made under that Act. Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view and are prepared in accordance with the Charities Act 1993. We also report to you if, in our opinion, the information given in Trustees' Annual Report is not consistent with those financial statements, if the agreement with these accounting records or if charity has not kept sufficient accounting records, if the charity's financial statements are not in agreement with these accounting records or if we have not received all the information and explanations we require for our audit.

We read the Trustees' Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

BASIS OF OPINION

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence amounts and relevant to the disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed. We planned and performed our audit so as to obtain provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

KIND AID INTERNATIONAL
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF KIND AID
INTERNATIONAL *(continued)*

YEAR ENDED 31 DECEMBER 2018

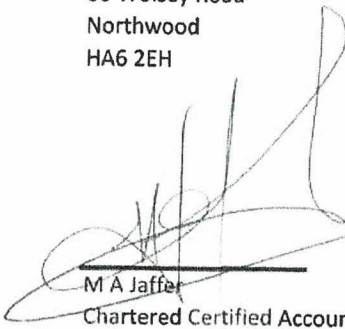
OPINION

In our opinion

- The financial statements give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity as at 31 December 2018, and of its incoming resources and application of resources, for the year then ended; and
- the financial statements have been prepared in accordance with the Charities Act 1993.

Chartered Certified Accountants
80 Wolsey Road
Northwood
HA6 2EH

M.A JAFFER & CO
Chartered Certified
Accountants & Registered Auditors



M A Jaffer
Chartered Certified Accountant

Dated: 11th December 2019

KIND AID INTERNATIONAL
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2018

		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds 2017
	Notes	£	£	£	£
INCOMING RESOURCES					
Incoming resources from generating funds:					
Voluntary income	2	-	74,037	74,037	145,421
Incoming resources from charitable activities	3	<u>(1,894)</u>	<u>(121,117)</u>	<u>(123,011)</u>	<u>(120,129)</u>
TOTAL INCOMING RESOURCES		<u>(1,894)</u>	<u>(48,366)</u>	<u>(50,260)</u>	<u>25,292</u>
RESOURCES EXPENDED NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR		<u>(1,894)</u>	<u>(48,366)</u>	<u>(50,260)</u>	<u>25,292</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		180,978	371,729	552,706	527,414
TOTAL FUNDS CARRIED FORWARD		<u>179,084</u>	<u>323,362</u>	<u>502,446</u>	<u>552,706</u>

The statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing activities.

**KIND AID INTERNATIONAL
BALANCE SHEET
31 DECEMBER 2018**

		2018		2017	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible asset	5	-	871,685	-	871,685
CURRENT ASSETS					
Cash at bank		114,509		53,243	
CREDITORS					
Amounts falling due within one year	6	4620		6,388	
Charitable loans		52,325		391,127	
NET CURRENT ASSETS			(57,563)		(344,271)
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>929,248</u>		<u>527,414</u>
FUNDS					
Restricted income funds	7		750,165		351,912
Unrestricted income funds	8		179,083		175,502
TOTAL FUNDS			<u>929,248</u>		<u>527,414</u>

These financial statements were approved by the members of the committee on the 11th December 2019 and are signed on their behalf by:



MR S Kadir
Trustee



Dr Zana Ameen
Trustee



Lukman Mahdy
Trustee

KIND AID INTERNATIONAL
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

1 ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the statement of recommended practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

Fixed Assets

All Fixed assets are initially recorded at cost.

2 VOLUNTARY INCOME

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Donations				
Unrestricted Donations	-	-	-	38,339
Restricted Donations	-	74,037	74,037	107,081
	<u>-</u>	<u>74,037</u>	<u>74,037</u>	<u>145,421</u>

3 INCOMING RESOURCES FROM THE CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £	Total Funds 2017 £
Unrestricted Funds	-	-	-	(30,787)
Restricted Funds	-	(121,117)	(121,117)	(87,264)
Operational, Management & Governance Costs	(1,894)	-	-	(2,077)
	<u>(1,894)</u>	<u>(121,117)</u>	<u>(123,011)</u>	<u>(120,129)</u>

KIND AID INTERNATIONAL
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

5 TANGIBLE FIXED ASSETS

	Freehold Premises	Total
	£	£
COST		
At 31 December 2017	871,685	871,685
At 31 December 2018	<u>871,685</u>	<u>871,685</u>
NET BOOK VALUE		
At 31 December 2017	871,685	871,685
At 31 December 2018	<u>871,685</u>	<u>871,685</u>

The freehold property has not been depreciated as the resale value exceeds any depreciation on the building element.

6 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Loans from trustees and individuals donors	52,325	266,677
Other Creditors	<u>4,620</u>	<u>3,043</u>
	<u>56,945</u>	<u>269,720</u>

Charitable loan relates to loans provided by donors for the acquisition of a centre in Birmingham.

KIND AID INTERNATIONAL
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2018

7 RESTRICTED INCOME FUNDS

Restricted Fund 1 title

	Funds at 1 Jan 2018	Incoming Resources	Expanded During the Year	Sale of 130 Soho Hill, Birmingham Property	Transfer of Charitable loans to Property fund	Funds at 31 Dec 2018	Funds at 31 Dec 2017
Kind Aid Kitz	85,354	32,169	(84,159)	-	-	33,365	85,354
Property fund	422,825	41,868	(36,958)	-	40,352	468,087	422,825
Soho Hill Property	-	-	-	248,714	-	248,714	-
	<u>508,179</u>	<u>74,037</u>	<u>(121,117)</u>	<u>248,714</u>	<u>40,352</u>	<u>750,165</u>	<u>508,179</u>

The Charity historically owned a freehold property at a cost of £110,000 which was subsequently written off in previous years. The Property was disposed for £248,714 (after legal costs) and has been allocated to Restricted funds.

8 UNRESTRICTED INCOME FUNDS

General Funds

	Funds at 1 Jan 2018	Incoming Resources	Expanded During the Year	Funds at 31 Dec 2018	Funds at 31 Dec 2017
International Donatation	158,316	-	(1,894)	156,422	158,316
Hanna Project	22,661	-	-	22,661	22,661
	<u>180,977</u>	<u>-</u>	<u>-</u>	<u>179,083</u>	<u>180,977</u>