

Registered number
07511498

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)

Trustees' Report and Audited Financial Statements
for the year ended
31 March 2019

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Directors' and Trustees' Report

The Trustees' present their report and the financial statements for the year ended 31 March 2019. The Trustees have complied with the duty of the Charities Act 2011 to have due regard to guidance published by the Charity Commission.

Company Information

Charity Name:	Al-Imdaad Foundation UK
Company Registration Number:	07511498
Charity Registration Number:	1140187
Registered Office:	185 Audley Range Blackburn Lancashire BB1 1TH

Directors and Trustees

The directors and trustees in office during the year and at the date of this report were:

Ahad Miah
Zubair Miah
Muhammad Nurullah Shikder
Mahmood Miah
Yacoob Vahed
Ahmed Suleman Chohan
Ziyaad Patel

Key management personnel & Country Director:

Abdul Samad Mulla
(Resigned on 10th January 2020)
Sadiq Patel
(Appointed on 10th January 2020)

Auditors

MAH, Chartered Accountants
2nd Floor
154 Bishopsgate
London, EC2M 4LN

Bankers

Al-Rayan Bank
601 Stockport Road
Manchester
M13 0RX

Legal Advisors

Simons Muirhead & Burton LLP
87-91 Newman Street
London
W1T 3EY

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The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the charities trust deed (comprising the Memorandum and Articles of Association) and applicable law.

Structure, Governance and Management

Governing Documents

The organisation is a charitable company limited (by guarantee), incorporated on 31 January 2011 and registered as a charity on 2 February 2011. The Trust Deed defines the charities objects as being general charitable purposes as defined by charity law in the United Kingdom.

The company was founded under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the members of the committee are elected at the AGM and are subject to ratification at each AGM.

The charity is based in the UK and has its main office in Blackburn with volunteers based from home throughout the country.

In the event of the company being wound up, each Company Member undertakes to contribute to the assets of the company such amounts as may be required, not exceeding one pound.

Recruitment & Appointment of Trustees

Trustees are recruited from active members who have been involved at a local or national level. Potential trustees are proposed to the AGM for membership of Council, either by being proposed directly by the Council or any signed up member can propose another member with their agreement, within the timeframe outlined in the articles. Trustees can be temporarily co-opted between AGMs by agreement of the remaining members if numbers on the management committee fall below the required level.

Trustee Induction and Training

New trustees undergo an orientation event briefing them on their obligations, the contents of the Memorandum and Articles of Association, the committee and the decision-making processes, the business plan and the recent performance of the charity. They are encouraged to visit any of the charity's activities, by prior notification, having concerns for the educational needs of many of the charity's beneficiaries. Trustees' are encouraged to attend appropriate external training events when these will facilitate the undertaking of the role.

Principal risks and uncertainties

Major risks identified within the organisation are banking issues and terrorism related activities. To mitigate the identified risks Al-Imdaad Foundation UK have also had increased security measures and implemented additional due diligence checks from the beginning to the end of every project.

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Risk Management

The Trustees review the major risks which the charity faces on a regular basis and believe that maintaining reserves in accordance with the reserves policy on page 23, combined with an annual review of the controls over the key financial systems, will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks, the Trustees are working towards this reserves policy.

In light of the continued growth in membership the management committee conducts an ongoing review of the major tasks in which the charity is involved and reviews the system in place to mitigate any risks involved. Internal risks are minimised by the implementation of procedures for authorisation of all transactions and, external risks by secure investments wherever applicable.

The Trustees are committed to and are continuously striving to have stronger and more robust systems and controls which all provide even more transparency and accuracy and ensure that the donors to the charity can give confidently and the assets of the charity are safeguarded.

Investment Powers

The Trust Deed authorises the Trustees to make and hold investments using the general funds of the charity. Due to the high level of uncertainty in the world, the charity needs to react quickly to the needs that arise and as a consequence significant funds are held in deposit accounts which can be easily accessed and used.

Organisational Structure

Details of the Trustees serving during the year are set out on page 1. Each Trustee has assumed an individual responsibility for the day-to-day organisation and administration of the charity. The Trustees work together and have established regional committees to assist the organisational structure of the charity. An Executive Management Committee has been set-up to oversee the running of the charity, reporting directly to the board of Trustees.

The Executive Management Committee of 7 members consist of a wide-ranging team of volunteers that offer specialist advice and support to members of the public. The Committee meet on a fortnightly basis to discuss and carry out the activities of the charity.

Objectives and Activities

The principal activity of the charity continues to be to carry on for the public benefit for Muslim and other communities worldwide:

- the relief of poverty, in particular, the support of inhabitants of countries and regions affected directly or indirectly by war, civil commotion, disease and natural and other disasters;
- the relief of those in need by reason of age, ill health, disability, financial hardship or other need;
- the advancement of education, in particular, education provided in accordance with the tenets of Islam; and
- the advancement of the Islamic faith

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Developments, Activities and Achievements

Since its inception, the charity continues to help thousands globally raising funds from appeals and social media to the general public to carrying out relief work in disaster hit areas of the world by providing emergency aid to the poverty-stricken peoples of that area.

During the year, the charity has built new relationships with schools and mosques across the UK promoting tolerance, peace, kindness, compassion as well as educating students with local work and global activities. The charity has pursued its commitments from previous disasters in the year with vigour so that the majority of funds raised have now been spent, with a reserve left for longer term projects.

Activities outlined below include the response to the Indonesia earthquake and tsunami, also the assistance of Syrian refugees in Jordan. Also the assistance of UK based projects such as the weekly feeding program in Lancashire, also the assistance in Sri Lanka, Malawi, Bangladesh, Yemen and India with water sanitation projects. Thousands during the year in the mentioned countries were displaced and in urgent need of aid relief, however the charity managed to deliver its aid on a timely and effective manner with generous support from donors.

Al-Imdaad Foundation continues to further its objectives by issuing small grants to organisations carrying out projects on our behalf in the UK. Grants are issued to those organisations with the expertise to inform and develop our decision making in these areas. All of the grantees are required to supply an end of project report in order to allow us to do this.

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UK PROJECTS

Al-Imdaad Foundation have developed more UK projects this year examples of which are outlined below:

Supporting the local Foodbank

Working with local Mosques and businesses in Lancashire, we have together delivered over 14,000 food items in 6 months to support local families in need. This year the local foodbank recipients increased to 9,800 (half are children) up from 8,200 the previous year. The foodbank provides 7,500 tonnes of food a month to locals in need and the numbers are only increasing. We would like to thank all the businesses, Schools and Mosques for their continued support and efforts.

Nationally the foodbank use has soared at a higher rate than ever in the past year as welfare benefits fail to cover basic living costs, the UK's national food bank provider has warned. Figures from the Trussel Trust show that in the year, 1,332,952 three-day emergency food supplies were delivered to people in crisis across the UK – a 13 per cent increase on last year. This marks a considerably higher increase than the previous financial year, when it rose by 6 per cent.



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Supporting Refugees in the UK

With increase of refugee arrivals in the UK from many countries, such as Lebanon, Bangladesh, Pakistan, Albania, Kosovo, Syria and many more countries. We have increased our support for the families that are struggling with basics such as food aid, education and clothing.

After an application process the families once successful visit our office on a monthly basis where support is provided with food vouchers from a local superstore. Some families have also been given the opportunity to become self sufficient by providing them training and education with local colleges.

Many referrals now come through the council and local Jobcentre's to support families, together we are trying to make a bigger difference.



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Supporting Local Care Homes

Working with care homes in Dewsbury, Bolton, Preston and Blackburn, we have delivered wheelchairs, blankets and mattresses. We involved the local schools and mosques to educate children to support local care homes and at the same time pay a visit to the care homes to deliver and meet the residents. Children collected money for blankets and wheelchairs over a couple of months which was then distributed personally by the children and their families.



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Supporting Syrian students in the UK

We have sponsored 5 Syrian students that have moved to Peterborough with their families, they left war-torn Syria and moved to the UK for safety and peace. We cover the cost of the education at Iqra Academy UK and the students transportation costs. All students have achieved top marks and we are extremely proud of their achievements.



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Joining hands with Batley Foodbank

After our increased efforts working with Blackburn foodbank, we was approached by the Batley Foodbank after working with Madni Academy for support. The students collected food which was then delivered to the foodbank. We aim to continuously support the foodbank and hope to increase to more localities across the UK. Batley foodbank are twice as busy as the previous year and need more support.



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School Presentations

Increased delivery of school assemblies/presentations has taken place during the year, promoting peace, tolerance, respect and love as well as educating children regarding charitable work here locally in the UK.

Educating children about voluntary charitable work is essential, our teams have been delivering presentations to schools across the UK showcasing what it means to help humanity. An important focus is providing charity at home, helping the elderly and assisting our own communities.

Educating future generations to become charitable, loving, compassionate and caring citizens of Great Britain.

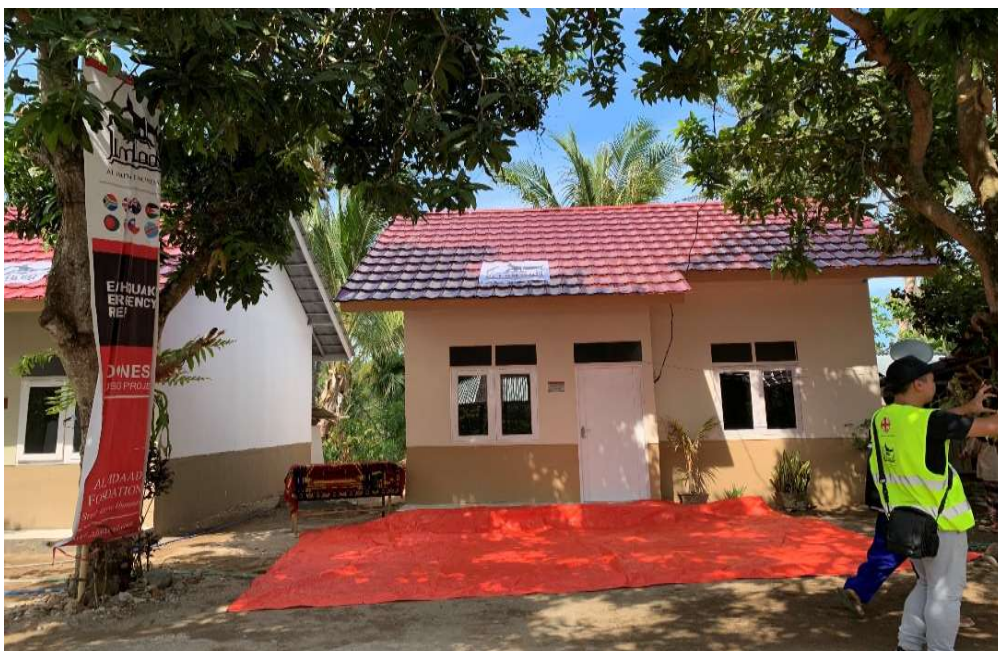


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International Projects

Disasters in Indonesia

25 August 2018, the National Disaster Management Authority (BNPB) of Indonesia verified an overall fatality number of 561, with 431,416 people displaced, and 74,361 housing damaged after the disastrous earthquake and tsunami. Al-Imdaad Foundation team members from UK and South Africa were on the ground in Lombok and Palu to help with the rescue efforts. Since the crisis, we have constructed villages in Lombok providing families with new homes and sanitation facilities. Donors and partners from the UK provided generous support towards our relief efforts.



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Rohingya Crisis

It's been 2 years since the violent attacks on the Rohingya community in Myanmar in August 2017. They left thousands dead, and hundreds of thousands traumatised and fleeing to Bangladesh in search of safety.

There are now almost 1 million Rohingya refugees living in the extremely densely populated area of Cox's Bazar on the coast of Bangladesh, making it one of the world's largest refugee camp. These people are struggling to survive day by day without access to proper healthcare, sanitation, education or nutrition. We have continued our efforts in the camps providing shelter homes, healthcare and food aid.



A Few Statistics:

- The Al-Imdaad Foundation have been delivering hot food as well as food parcels to the arrivals
- Over 2,000 homes constructed inside Bangladesh and 1,000 homes built inside Myanmar
- Support also provided inside Myanmar to families struggling, families empowered with sewing machines and boats
- Water sanitation projects constructed in both Bangladesh and Myanmar for the Rohingya families

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Yemen Crisis

Since the violence broke out in early 2015, conditions in Yemen - already one of the poorest countries in the Middle East - have rapidly deteriorated, driving the country to the brink of widespread famine and economic collapse. Extreme shortages of food, safe water, sanitation and healthcare, as well as deadly massive outbreaks of cholera and diphtheria, have taken a heavy toll on civilian lives and have deprived families of basic daily needs.

Despite the backdrop of violence, conditions in the surrounding region are so poor that more than 300,000 refugees and asylum seekers have sought refuge in Yemen, fleeing violence and persecution in Somalia and Ethiopia.

The system is increasingly depending on humanitarian aid stretching beyond its scope and remit to continue to provide minimum basic assistance. However, the situation of millions of vulnerable Yemenis is expected to further deteriorate rapidly. According to WFP, the domestic prices are high, volatile, and likely to increase further throughout 2018. Meanwhile, fuel prices have increased by more than 150% when compared to pre-crisis period. The Al-Imdaad Foundation have been providing emergency food and medical aid since the crisis started.



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Yemen continued....



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Empowering Tanzania

For over half a century, Tanzania has been a country of asylum, hosting one of the largest refugee populations in Africa. The International Rescue Committee began operations in the Kigoma region of northwestern Tanzania responding to a large influx of refugees from the neighbouring countries. Although Tanzania has one of Africa's fastest growing economies and populations, the country is not without its challenges. Surrounded by conflict, Tanzania has a long history of hosting refugees from neighbouring countries. Despite international assistance, the last influx of Burundian refugees following contested elections in 2015 strained the country's already limited resources. Refugee camps became overstretched and the crisis has been chronically underfunded. After receiving proposals from our partners on the ground, we started identifying families whom we could empower and provide self sustainable projects. October 2018 we delivered pop corn machines and sewing machines in Darussalam, we also provided medical aid to disabled individuals who were in extremely difficult conditions.

Many Tanzanians also continue to face a number of challenges. Vulnerable populations, especially those affected by crisis, still lack access to basic services, unemployment is growing faster than jobs are created, and social services are subpar. Additionally, frequent smaller scale disasters, both natural and man-made, threaten economic growth and efforts at poverty reduction.



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Education in Somalia

Extremely high rates of poverty in communities across Somalia make it difficult for parents to afford school fees. In many areas, parents are required to pay for their children's education, and poverty remains the main reason they give for not sending their children to school. Somaliland declared free primary public education in 2011 but has had great difficulty in retaining teachers at the salaries the government can afford to pay. With parents and communities no longer paying for public primary education, schools have almost no funds to cover their running costs. With this in mind we have built a school in Cadde Walaal village providing education to 500 students who had no access to a school before.

After more than two decades of conflict, a generation of Somali children lost the opportunity for formal education and other benefits of a stable childhood. Somalia has one of the world's lowest enrolment rates for primary school-aged children – only 30 per cent of children are in school and only 40 per cent of these are girls. Further, only 18 per cent of children in rural households are in school.



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Gaza Ambulance

The political and security situation inside the occupied Palestinian territory, though always tense, has remained slightly stable following the violent upheavals of 2014 and 2015. Yet large numbers remain in need of humanitarian assistance - particularly children and young people.

Conditions in Gaza are deteriorating fast after the detrimental effects of a ten-year blockade. Access to food, clean water, electricity, medical and basic necessities is now regularly disrupted.

The Al-Imdaad Foundation have delivered a brand new ambulance which will help families with emergency treatments during challenging times. According to the Ministry of Health, almost 8,000 Gazan protesters have been admitted to hospital, with more than 3,900 wounded by live ammunition. Many have sustained permanent injuries, including limb amputations. "It is unacceptable that many of those requiring care, which is not currently available in Gaza, have been denied exit permits to access healthcare outside of Gaza," the experts said.



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Water Sanitation projects

Water is an amazing all-purpose element that is the foundation of our everyday life. From washing, cooking to cleaning, and a variety of other things, but most importantly survival, water is a fundamental human need. Yet, millions of people in the world are living without access to a safe water supply, and thousands die each year from water-related diseases.

In addition to preventing disease, clean water can help reduce poverty and hunger, as it can greatly improve sustainable food production and quality of life.

Our water sanitation projects have now expanded to Tanzania, Gaza, India, Sri Lanka, Malawi, Indonesia and Somalia with the generous support from our donors. Once the project is complete, the donor receives personalised feedback reports to show their water project.



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Other Achievements during the year

- Establishing new partners in the UK and abroad
- In house orphans system
- Raised the profile of the charity in the UK
- Trained Trustees and staff with Small Charities Funding Training
- New donors increased by 9%
- Charity Commission workshops attended by management and staff
- Increased relationships with Mosques and Schools promoting British values with charity work

Staff have received internal/external training in the following subjects:

- Effective telephone skills
- Disaster preparedness
- Disability training
- Volunteer training program
- Social Media training
- Process of Donations
- Risk Management
- Policies
- Fire safety
- GDPR updates

30 Days Zakaat Promise

With the majority of Zakaat donations coming through in Ramadhan, we discharged Zakaat donations within 30 days of receiving funds and ensured the work was carried out globally with professionalism and care by monitoring and evaluating outcomes and outputs. The 30 days Zakaat policy was a remarkable achievement which undertook a lot of effort from the staff, offices, partners and donors from around the world.



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Global Offices

Al-Imdaad Foundation now has 9 international offices globally and currently delivers aid to over 75 countries. All offices are located strategically in order to administer aid effectively and efficiently when needed.

All Al-Imdaad Foundation offices work collaboratively to alleviate poverty around the globe and provide emergency and medical aid to the impoverished. Working hand in hand enables the organisation to deliver aid instantly when it matters the most.



Building on existing partnerships is a continuous process but we are also consciously seeking out new ways of working. We will find new partners with which to increase our impact and to meet our objectives of serving humanity and alleviating need globally.

A mention must be made of the hard work of those Trustees, employees, volunteers and members of the management team, who have been personally involved in carrying out distribution of the aid in all parts of the world. They spent their own time overseas in ensuring that the aid reaches places where it is needed. The charity is thankful for their personal commitment and service.

Al-Imdaad Foundation UK undertakes global relief efforts on behalf of many charities. Any payments received from partnering organisations are documented in line with a memorandum of understanding (MOU).

Al-Imdaad Foundation South Africa will provide financial stability to the UK office for the coming 12 months.

For certain projects Al-Imdaad Foundation UK also works closely in partnership with Al-Imdaad Foundation South Africa and leverages their expertise and contacts to transfer funds from the UK to areas of the world which are difficult to reach such as Syria and Jordan.

Al-Imdaad Foundation UK also works with various local partners who are not affiliates to help deliver global projects, including in countries such as Turkey.

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Financial Review

The charity's total income for the year came to £4,733,679 (2018: £6,611,706). £4,519,903 (2018: £5,990,506) of this excluding the fixed asset fund and unrestricted income, was raised in the year for Aid Programmes. As shown in note 16 to the accounts £4,514,834 (2018: £6,207,445) was spent on projects and is shown as restricted expenditure in accordance with the wishes of the donors. The management team apply the funding to chosen projects with the intention of delivering outcomes within 6 months.

The charity reported a surplus of £214,694 (2018: £387,472) for the year-ended 31 March 2019. Total funds carried forward at 31 March 2019 were to £868,255, of which £363,054 is restricted and £505,201 unrestricted funds.

Funds are raised with no restrictions and have been used in administration of the charity. This along with Gift Aid, rental income and other unrestricted income provides the charity with sufficient funds to carry out its charitable objectives of having a 100% donation policy.

Investment Policy

The charity's reserves are currently held in a 'profit-based' current account with Al Rayan Bank. The reserves are kept to enable the directors to continue the activities of the charity in the event of a significant drop in funding. The Trustees review from time to time the possibility of releasing reserve funds for specific projects.

Volunteers

The Trustees are very grateful to the numerous volunteers who have helped the charity during the year with their spare time and the skills they have brought to the charity. The Trustees would also like to thank the members of the public who have donated so generously to the charity.



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Future Plans

Al-Imdaad Foundation U.K. have continued delivering aid with professionalism, this would not have been possible without the support of our donors, colleagues or volunteers. The foundation will continue to respond to emergencies in existing areas of operations and also in other areas based on need.

Al-Imdaad Foundation are extremely grateful to their donors who have shown their trust in the charity by donating continuously. Their support has enabled the success of the charity to respond quickly to the aftermath of the Indonesia earthquake as well as continued support for the Syrian refugees on top of our existing commitment of projects in Sri Lanka, Bangladesh, Kenya, Somalia, Jordan, Malawi, Indonesia & India.

The challenge for the charity is to maintain the momentum and ensure good local partners on the ground deliver efficiently and effectively. The charity will continue to seek support and to ensure the effectiveness and transparency of work carried out by ourselves and our partners.

During the next year, the charity hopes to:

- 1) Reach out to new donors by enhancing our social media strategy
- 2) Manage our cost reduction programme and ensure we are accountable to our donors for each penny spent in the running of the foundation
- 3) Maintain 100% donation policy by generating revenue from other income streams
- 4) Continue to improve Operations and governance in order to protect the organisation and comply with all regulatory requirements
- 5) Expand our relief to new areas globally as and when disasters occur
- 6) Expand U.K. community projects
- 7) Design and implement a volunteer development scheme in order that they may deliver aid relief in certain countries.

This will be achieved through the following emergency aid programmes:

- 1) Food Aid
- 2) Welfare of Widows and Orphans
- 3) Water Aid
- 4) Clinic Construction
- 5) Medical Aid
- 6) Emergency Relief

The charity also has longer term and rehabilitation plans in the following areas:

- 1) Education Projects - sponsoring schools and students
- 2) Income Generation Projects such as small business support and agriculture
- 3) Medical and Disability Clinics
- 4) Mosque Re-Constructions
- 5) Increasing Orphan Sponsorships
- 6) Water Sanitation

The Charity's principal banking partner has recently carried out a review in connection with the banking facilities provided to it and have confirmed that the facilities will continue to be made available to the Charity.

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Reserves Policy

Wherever possible we will utilise restricted funds within 1 year of receipt. Some of this funding will be purposely retained for longer-term projects and in readiness to respond with emergency aid to disasters. In Ramadhan we will continue to deliver Zakaat donations within 30 days.

The charity has a reserve policy which states that a minimum of three months running costs be held as unrestricted reserves. The charity is working towards achieving that policy.

Staff Recruitment and Professional Development

The charity continuously monitors the structure and effectiveness of the charity's workforce. Al-Imdaad Foundation has increased its footprint across the globe and continues to grow. The Foundation appointed a business consultant in May 2017 who is responsible for ensuring operations and HR related matters are given the attention they need to protect the organisation going forward. This individual is based in the U.K. and will use U.K. law and Regulatory requirements as a benchmark to protect offices globally. He will then adapt laws and regulations across the appropriate countries/boundaries where the Foundation operates.

Remuneration policy for key management personnel

In setting appropriate pay levels for key personnel, our remuneration policy reflects and takes into consideration specific matters such as assignments and the responsibilities undertaken. In addition, the remuneration policy helps promote long-term goals for safeguarding our charity's interests.

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Responsibilities of the Trustees

The Trustees (who are also directors of Al-Imdaad Foundation UK for the purpose of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP,
- make judgments 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 presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006.

They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on Public Benefit when reviewing the charity's aims and objectives and in planning its future activities, which is an annual process.

Statement of Disclosure to Auditors

So far as the Trustees are aware, there is no relevant audit information of which the charitable company's auditors is unaware. Additionally, the Trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report has been prepared in accordance with the special provisions relating to small companies within part 15 of the Companies Act 2006.

Approved by the Management Committee on 27 January 2020 and signed on its behalf by:



Mahmood Miah
Trustee

**Al-Imdaad Foundation UK
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INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED**

Opinion

We have audited the financial statements of Al-Imdaad Foundation UK for the year ended 31 March 2019 which comprise the Statement of Financial Activities (including the Income and Expenditure Account), the Statement of Financial Position, the Statement of Cash Flows and the related notes numbered 1 to 24, 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 (United Kingdom Generally Accepted Accounting Practice), including Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditors' 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2019 and of its incoming resources and application of resources, including its income and expenditure, 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 Companies Act 2006.

Basis for opinion

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 charitable company 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.

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 charitable company'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.

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TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of the trustees

As explained more fully in the Statement of Trustees' Responsibilities statement set out on page 24, the trustees (who are also the directors of Al-Imdaad Foundation UK Limited for purposes of Company Law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
INDEPENDENT AUDITOR'S REPORT
TO THE TRUSTEES OF AL-IMDAAD FOUNDATION UK LIMITED

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: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi>

This description forms part of our auditor's report.



Mohammed Haque
(Senior Statutory Auditor)
for and on behalf of
MAH, Chartered Accountants
Statutory Auditors

27 January 2020
2nd Floor
154 Bishopsgate
London
EC2M 4LN

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Financial Activities (including the Income and Expenditure Account)
for the year ended 31 March 2019

	Notes	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
Income and endowments from:					
Donation and legacies					
Voluntary income: Donation and appeals	2	39,690	2,403,828	2,443,518	4,238,527
Gift Aid Income	2	170,611	-	170,611	599,890
Investments					
Rental income	2	-	11,450	11,450	9,200
Income from charitable activities	2	-	2,104,625	2,104,625	1,763,514
Other Income					
Other income	2	3,475	-	3,475	575
Total income and endowments		213,776	4,519,903	4,733,679	6,611,706
Expenditure on:					
Expenditure on raising funds					
Cost of generating voluntary income	5	(2,111)	(43,495)	(45,606)	(51,027)
Expenditure on charitable activities					
Grants payable	3,4	-	(176,303)	(176,303)	(209,877)
Emergency aid and programmes		-	(4,295,036)	(4,295,036)	(5,963,330)
Other expenditure					
Loss on asset disposal	10	(2,040)	-	(2,040)	-
Net loss on Investment	10	(24,000)	-	(24,000)	-
Total expenditure		(28,151)	(4,514,834)	(4,542,985)	(6,224,234)
Gain on revaluation of investment property	11	24,000	-	24,000	-
Net income/(expenditure)		209,625	5,069	214,694	387,472
Transfer between funds	16	(197,043)	197,043	-	-
Net movement in funds for the year		12,582	202,112	214,694	387,472
Funds balance at 31 March 2018		492,619	160,942	653,561	266,089
Funds balance at 31 March 2019		505,201	363,054	868,255	653,561

The Statement of Financial Activities has been prepared on the basis that all operations are continuing.

The notes on pages 31 to 39 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Financial Position
As at 31 March 2018

	Notes	2019 £	£	2018 £	£
Fixed assets					
Tangible assets	10		137,897		175,817
Investments	11		<u>126,500</u>		<u>102,500</u>
			264,397		278,317
Current assets					
Debtors	12	212,832		180,361	
Cash at bank		<u>588,089</u>		<u>426,524</u>	
		800,921		606,885	
Creditors: amounts falling due within one year	13	<u>(3,000)</u>		<u>(4,482)</u>	
Net current assets			<u>797,921</u>		<u>602,403</u>
Total assets less current liabilities			1,062,318		880,720
Creditors: amounts falling due after more than one year	14		(194,063)		(227,159)
Net assets			<u><u>868,255</u></u>		<u><u>653,561</u></u>
Funds					
Unrestricted funds	16		505,201		492,619
Restricted funds	16		363,054		160,942
Total Charity Funds			<u><u>868,255</u></u>		<u><u>653,561</u></u>

Approved by the board and signed on its behalf on 27 January 2020 by:



Mahmood Miah
Trustee

Company number: 07511498

The notes on pages 31 to 39 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Statement of Cash Flows
for the year ended 31 March 2019

	Notes	2019 £	2018 £
Cash flows from operating activities	17	<u>166,355</u>	<u>322,076</u>
Cash flows from investing activities			
Interest income		-	-
Purchase of tangible fixed assets	10	<u>(4,790)</u>	<u>(5,257)</u>
Cash provided by (used in) investing activities		<u>(4,790)</u>	<u>(5,257)</u>
Cash flow from financing activities		-	-
Cash used in financing activities		<u>-</u>	<u>-</u>
Increase in cash and cash equivalents		<u>161,565</u>	<u>316,819</u>
Reconciliation of net cash flow to movement in net cash			
Increase in cash and cash equivalents in the period		161,565	316,819
Change in net cash		<u>161,565</u>	<u>316,819</u>
Cash and cash equivalents at the beginning of the year		<u>426,524</u>	<u>109,705</u>
Total cash and cash equivalents at the end of the year		<u>588,089</u>	<u>426,524</u>

The notes on pages 31 to 39 form part of these financial statements.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2019

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity meets the definition of a public entity under FRS 102. Assets and liability are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The preparation of the the financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates and it also requires judgement in applying the charitable company's accounting policies. The items where these judgements and estimates have been made include:

- Depreciation and the estimated Useful Economic Lives of tangible fixed assets
- Impairment losses and the estimated fair value or carrying amount of property

Refer to the accounting policies below for Tangible Fixed Assets and Investments and Notes 10 & 11 for further details.

Going concern

The directors/trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern. The financial statements have therefore been prepared on the basis that the charity is a going concern.

We have adequate resources and are well place to manage risks. Our planning process, including financial projections, has taken into consideration the current economic climate and its potential impact on the various sources of income and planned expenditure. We have a reasonable expectation that we have adequate resources to continue in operational existence for the foreseeable future. We believe that there are no material uncertainties that call into doubt the charity's ability to continue.

Fund Accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectivities of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of any designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Projects Payable

Grants for which there is a legal obligation, or a valid expectation of receipt by the beneficiary at the year end, and for which conditions attaching to their payment have been fulfilled, are accounted for within the Statement of Financial Activities. Grants approved subject to conditions that have not been met at the year end are noted as a commitment (see note 4).

Incoming Resources

Items of income are recognized and included in the accounts when all of the following criteria are met:

- the charity or its subsidiary have entitlement to the funds;
- any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity or its subsidiary;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Grants are apportioned to the Statement of Financial Activities when the Charity is entitled to the income, which may be determined by the Charity having met certain terms or conditions.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2019

1 Accounting policies (continued)

Resources Expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT and is reported as part of the expenditure to which it relates:

- Costs of generating funds comprise the costs associated with attracting the income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Grants payable are payments made to third parties and Al-Imdaad South Africa in the furtherance of the charitable objectives of the company. The grants are accounted for once the offer has been accepted and all obligations under the offer complied with.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll, pension and governance costs which support the Charity's activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The support costs are apportioned on an appropriate basis e.g. as a percentage of direct costs.

Tangible Fixed Assets

Tangible fixed assets are recorded at cost. The Trustees have agreed to set the de-minima limit to £5,000.

Depreciation

Tangible fixed assets other than long leasehold buildings classed as investment properties are stated at cost less depreciation and accumulated impairment losses. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Long Leasehold Buildings	- 2% straight line
IT Equipment	- 20% straight line
Fixtures and Fittings	- 20% straight line

Investments

Land and buildings classed as investment properties are initially recognised at historical cost and then measured at market value as at the date of their last valuation. Investment properties shall not be subject to periodic charges for depreciation except for properties held on short leases, which shall be depreciated over the period when the unexpired term is 20 years or less.

Foreign Currency

Transactions in foreign currency are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate prevailing at the year-end. All exchange differences are recognised through the statement of financial activities.

Financial assets

Basic financial assets, including trade and other debtors and cash or bank balances, excluding any financing transactions, are initially recognised at transaction price and are subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Investments in equity instruments (other than the company's own equity or any subsidiaries, associates and joint ventures) are initially recognised at their transaction price and are subsequently measured at fair value at each period end. Changes in fair value are recognised in the profit or loss. Fair value is measured with reference to the net asset value per share at the period end.

Financial assets are derecognised when (a) the contractual rights to the cash flows from the asset expire or are settled, or (b) substantially all the risks and rewards of the ownership of the asset are transferred to another party or (c) despite having retained some significant risks and rewards of ownership, control of the asset has been transferred to another party who has the practical ability to unilaterally sell the asset to an unrelated third party without imposing additional restrictions.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2019

Financial liabilities

Basic financial liabilities, including trade and other creditors and bank loans, excluding any financing transactions, are initially recognised at transaction price and are subsequently measured at amortised cost determined using the effective interest method.

Financial liabilities are derecognised when the liability is extinguished, that is when the contractual obligation is discharged, cancelled or expires.

2 Income and endowments

	Unrestricted Fund £	Restricted Fund £	2019 Total £	2018 Total £
Donations	8,690	2,403,828	2,412,518	4,203,480
Donations- support costs	31,000	-	31,000	35,047
Rental Income	-	11,450	11,450	9,200
Transfers in from other Charities	-	2,104,625	2,104,625	1,627,793
Incoming Resources from Charitable Activities	-	-	-	135,721
Gift Aid Income	170,611	-	170,611	599,890
Sponsorship Income	850	-	850	575
Other income- Insurance proceed	2,625	-	2,625	-
	<u>213,776</u>	<u>4,519,903</u>	<u>4,733,679</u>	<u>6,611,706</u>

Transfers in from other Charities' relates to grants from our partnership charities around the world for which we carry out specific charitable projects on their behalf. All partner charities are subject to regular monitoring and reporting.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2019

3 Expenditure on charitable activities

	Grant Payable	Emergency	Total	Total
	2019	Aid	2019	2018
	£	£	£	£
Direct Costs				
General Relief (inc Emergency Relief)	30,589	638,423	669,012	1,498,790
Water Aid	2,110	215,480	217,590	152,346
Eye Cataract	-	10,092	10,092	45,099
Blankets	-	1,900	1,900	119,519
Food Packages/lftar	3,000	1,346,350	1,349,350	1,682,059
Welfare of Widows and Orphans	6,500	257,107	263,607	306,235
Eid Gift Packs	1,500	20,786	22,286	13,711
Meat	320	178,417	178,737	131,263
Flour	-	10,819	10,819	17,360
Food for Thought	-	6,658	6,658	-
Wheelchair	-	16,868	16,868	22,150
Mosque Re-Construction	2,100	146,594	148,694	80,830
Shelter	6,665	968,350	975,015	1,334,426
Education Programme	59,683	118,985	178,668	203,101
Medical Aid	38,658	100,396	139,054	89,636
Empowerment Projects	11,240	74,903	86,143	167,647
Hardship	-	-	-	5,829
Quraan & Sunnah Project	-	3,506	3,506	-
Sanitation	-	12,565	12,565	20,477
Winter Warmth Pack	-	39,717	39,717	105,400
Wedding Programmes	1,000	5,000	6,000	15,625
Refugee Crisis	-	-	-	11,837
Other Direct Costs	9,630	47,474	57,104	66,480
Total direct costs	172,995	4,220,390	4,393,385	6,089,820
Support costs	£	£	£	£
Bank charges	22	546	568	34
Computer expenses	97	2,356	2,453	709
Head office admin costs	390	9,523	9,913	7,099
Hospitality	3	70	73	350
Internet & phone	94	2,294	2,388	1,567
Motor and travel costs	63	1,525	1,588	3,060
Postage	6	159	165	95
Printing & stationery	42	1,025	1,067	1,567
Insurance	85	2,084	2,169	1,669
Refreshments	4	103	107	280
Repairs & maintenance	213	5,186	5,399	4,665
Subscription fees	356	8,674	9,030	5,348
Pension and staff development cost	322	7,858	8,180	-
Wages and salaries	688	10,706	11,394	18,045
Trustee expenses	26	629	655	-
Legal and professional	117	2,853	2,970	12,778
Depreciation	656	16,014	16,670	16,522
Sundry expenses	6	159	165	6,599
Governance costs:				
Accountancy and audit fees	118	2,882	3,000	3,000
Total support costs	3,308	74,646	77,954	83,387
Total Resources Expended on Charitable Activities	176,303	4,295,036	4,471,339	6,173,207

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2019

4 Projects payable	2019	2018
Activities per location	£	£
Myanmar	400	16,985
India	30,865	101,042
Egypt	606	-
Sierra Leone	10,000	-
Malawi	-	1,200
Tanzania	22,000	-
Sudan	10,053	-
Pakistan	5,000	400
Somalia/Africa	1,903	30,000
Sri Lanka	21,600	20,400
Bangladesh	70	11,050
Syria/Jordan	34,800	750
Tunisia	-	500
UK	35,228	2,500
Yemen	-	21,316
Other	470	900
	<u>172,995</u>	<u>207,043</u>
Support cost	<u>3,308</u>	<u>2,834</u>
	<u><u>176,303</u></u>	<u><u>209,877</u></u>

The Charity makes grants to a number of different partner charities and individuals around the world after due consideration and careful assessment of a particular partner's charity and/or individual. The partner charities are used as an extension of Al-Imdaad Foundation to help further the objectives of the charity and carry out specific charitable programmes under our direction. All partner charities are subject to due diligence procedures and regular monitoring and reporting. Due to the inherent risks associated with working in some parts of the world, the names of the partner charities have not been disclosed.

Commitments

At the year end, the Trustees may have authorised certain grants which are subject to the recipient fulfilling certain conditions. The total amount authorised but not accrued as expenditure at 31 March 2019 was £nil (2018: £nil).

5 Expenditure on raising funds

	Unrestricted Fund	Restricted Fund	2019 Total	2018 Total
	£	£	£	£
Expenditure on raising funds				
Advertising and leaflets	409	7,072	7,481	16,877
Wages and salaries	1,702	36,423	38,125	34,150
	<u>2,111</u>	<u>43,495</u>	<u>45,606</u>	<u>51,027</u>

6 Analysis of staff costs

	2019	2018
	£	£
Wages and salaries	115,429	105,215
Social Security Costs	6,873	4,984
Defined contribution pension costs	<u>5,158</u>	<u>1,636</u>
	<u><u>127,460</u></u>	<u><u>111,835</u></u>

The average number of employees employed during the year was 6 (2018: 4). The total number of administrative staff at the year end was 7 (2018: 5) of which 4 (2018: 4) were full time employees and 3 (2018: 1) were part time employees. No employees received remunerations of more than £60,000 in the year. It should be noted that the charity uses volunteers who work to support the charity by providing a few hours a week when needed. The total employee benefits of the key management personnel of the charity were £31,661 (2018: £27,906).

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2019

7 Net income for the year

	2019	2018
	£	£
This is stated after charging:		
Depreciation	16,670	16,522
Auditors remuneration:		
Audit Fees	2,000	2,000
Accountancy Services	1,000	1,000
loss on disposal of tangible fixed assets	2,040	-
Impairment loss on tangible fixed assets	24,000	
Revaluation gain on fixed asset investments	(24,000)	-
	<u>16,670</u>	<u>16,522</u>

8 Trustee remuneration

The Trustees neither received nor waived any emoluments during the year, in their roles as trustees.

Out of pocket expenses were reimbursed to a number of Trustees as follows:

	2019	2018
	£	£
Travel	1,588	1,175
	<u>1,588</u>	<u>1,175</u>

The Charity's regulations do not permit the payment of remuneration to trustees.

No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

9 Taxation

The company is a registered charity and no provision is considered necessary for taxation.

10 Tangible fixed assets

	Long Leasehold Land & Buildings	IT Equipment	Fixture & fittings £	Total £
Cost				
At 1 April 2018	330,731	64,867	6,173	401,771
Additions	-	2,200	2,590	4,790
Disposals	-	(2,610)	-	(2,610)
At 31 March 2019	<u>330,731</u>	<u>64,457</u>	<u>8,763</u>	<u>403,951</u>
Depreciation and impairments				
At 1 April 2018	183,875	36,761	5,318	225,954
Charge for the year	3,644	11,895	1,131	16,670
Impairment	24,000	-	-	24,000
On disposals	-	(570)	-	(570)
At 31 March 2019	<u>211,519</u>	<u>48,086</u>	<u>6,449</u>	<u>266,054</u>
Carrying amount				
At 1 April 2018	146,856	28,106	855	175,817
At 31 March 2019	<u>119,212</u>	<u>16,371</u>	<u>2,314</u>	<u>137,897</u>

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2019

11 Fixed Asset Investments

	Investment properties 2019 £
Cost or valuation	
At 1 April 2018	102,500
Revaluations	24,000
At 31 March 2019	<u>126,500</u>
Carrying amount	
At 31 March 2018	<u>102,500</u>
At 31 March 2019	<u><u>126,500</u></u>

Included within fixed asset investments are investment properties held at fair value:

	2019 £
Historical cost	225,248
Revaluations	(98,748)
Market value as at last valuation	<u><u>126,500</u></u>

The investment property relates to rental units at the Charity's head office and has been reclassified out of land and buildings from tangible fixed assets as at 1 April 2015 under the transition to FRS 102.

The investment property was valued on an open market basis on 25 March 2019 by an external firm of Chartered Surveyors and is deemed to reflect the fair value as the year end.

12 Debtors	2019 £	2018 £
Prepayments and accrued income	55,918	11,172
Gift Aid Income	156,914	169,189
	<u>212,832</u>	<u>180,361</u>

13 Creditors: amounts falling due within one year	2019 £	2018 £
Accruals and deferred income	3,000	4,482
	<u>3,000</u>	<u>4,482</u>

14 Creditors: amounts falling due after one year	2019 £	2018 £
Other loan- Al Imdaad Foundation South Africa	194,063	227,159
	<u>194,063</u>	<u>227,159</u>

The other loans are payable to Al-Imdaad Foundation South Africa. The loans are unsecured, interest free and there are no set repayment terms other than the loan is not repayable within one year of the balance sheet date.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2019

15 Analysis of net assets between funds

	Unrestricted General Fund £	Restricted Fund £	Total Funds £
Tangible fixed assets	137,897	-	137,897
Investments	126,500	-	126,500
Current assets	437,867	363,054	800,921
Current liabilities	(3,000)	-	(3,000)
Long term liabilities	(194,063)	-	(194,063)
Net Assets at 31 March 2019	<u>505,201</u>	<u>363,054</u>	<u>868,255</u>

16 Statement of funds

	At 1st April 2018 £	Incomings £	Expenditure £	Profit on investments £	Transfer £	At 31st March 2019 £
<u>Unrestricted Funds</u>						
General Reserve	492,619	213,776	(4,151)	-	(197,043)	505,201
	<u>492,619</u>	<u>213,776</u>	<u>(4,151)</u>	<u>-</u>	<u>(197,043)</u>	<u>505,201</u>
<u>Restricted Funds</u>						
Albania	-	-	(10,431)	-	10,431	-
Bangladesh	20,783	768,427	(470,076)	-	-	319,134
Ethiopia	-	2,100	(14,408)	-	12,308	-
Myanmar	138,837	625,746	(788,505)	-	23,922	-
Gambia	-	2,100	(10,308)	-	8,208	-
Ghana	-	-	(10,208)	-	10,208	-
Egypt	-	-	(606)	-	606	-
India	-	103,663	(150,949)	-	47,286	-
Indonesia	-	935,978	(918,754)	-	-	17,224
Kenya	-	272,252	(345,223)	-	72,971	-
Kosovo	-	-	(10,208)	-	10,208	-
Mozambique	560	24,613	(1,965)	-	-	23,208
Malawi	-	107,056	(124,153)	-	17,097	-
Pakistan	-	4,900	(20,108)	-	15,208	-
Palestine/Gaza	-	294,123	(332,035)	-	37,912	-
Sierra Leone	-	10,000	(10,000)	-	-	-
Somalia/Africa	-	28,740	(68,560)	-	39,820	-
South Africa	-	33,726	(46,708)	-	12,982	-
Sri Lanka	-	255,989	(363,745)	-	107,756	-
Sudan	213	3,059	(22,578)	-	19,306	-
Syria/Jordan	-	237,190	(257,899)	-	20,709	-
Tanzania	-	45,410	(78,683)	-	33,273	-
Tunisia	-	-	(500)	-	500	-
Turkey	549	-	-	-	-	549
UK	-	21,417	(71,149)	-	49,732	-
Yemen	-	97,118	(94,179)	-	-	2,939
Donations to the most needy	-	646,296	(171,449)	-	(474,847)	-
Support costs	-	-	(121,447)	-	121,447	-
Total Restricted Funds	<u>160,942</u>	<u>4,519,903</u>	<u>(4,514,834)</u>	<u>-</u>	<u>197,043</u>	<u>363,054</u>
Total Funds	<u>653,561</u>	<u>4,733,679</u>	<u>(4,518,985)</u>	<u>-</u>	<u>-</u>	<u>868,255</u>

All restricted funds are for specific humanitarian projects in particular areas of the world as chosen by the management committee.

Appropriate levels of support costs have been allocated to restricted. In order to maintain the 100% donation policy in respect of restricted donations a transfer has been made from unrestricted funds to cover these support costs.

Al-Imdaad Foundation UK
(A Company Limited by Guarantee)
Notes to the Accounts
for the year ended 31 March 2019

17 Reconciliation of net movement in fund to net cash flow from operating activities	2019	2018
	£	£
Net income/expenditure for the reporting period as per the statement of financial activities	214,694	387,472
Add back depreciation charge	16,670	16,522
Add back loss on disposal	2,040	-
Add back impairment loss	24,000	-
Less revaluation gain on investment property	(24,000)	-
Decrease / (increase) in debtors	(32,471)	(25,903)
Increase / (decrease) in creditors	(34,578)	(56,015)
Net cash inflow from operating activities	166,355	322,076

18 Related party transactions

Although, Al-Imdaad Foundation UK Limited is an independent UK charity, we are influenced by our international affiliates. Below are a summary of transactions undertaken during the year with our affiliates.

	Al-Imdaad South Africa		Al-Imdaad Australia	
	2019	2018	2019	2018
	£	£	£	£
Income — projects	322,429	725,280	44,000	5,960
Income — support costs	-	-	-	-
Income — Incoming Resources from Charitable Activities	-	-	-	-
Emergency aid / Grants paid - (Debtor)/Creditor (interest free & repayable upon demand)	-	10,000	-	-
Loan creditor	194,063	227,159	-	-

In addition to the above the charity has made emergency aid payments for various projects to the following related parties:

	2019	2018
	£	£
Al-Imdaad Foundation - Bangladesh	725,735	1,545,308
Al-Imdaad Foundation - Indonesia	892,648	63,000
Al-Imdaad Foundation - Jordan	276,901	706,600
Al-Imdaad Foundation - South Africa	345,223	-
Al-Imdaad Foundation - Kenya	338,307	274,069

For certain projects Al-Imdaad Foundation UK also works closely in partnership with Al-Imdaad Foundation South Africa and leverages their expertise and contacts to transfer funds from the UK to areas of the world which are difficult to reach such as Syria and Palestine.

Al-Imdaad Foundation UK also works with various local partners who are not affiliates to help deliver global projects, including in countries such as Turkey.

19 Ultimate controlling party

There is no ultimate controlling party.

20 Capital

The company is a company limited by guarantee not having a share capital. Every member of the company undertakes to contribute a sum not exceeding £1 if the company has insufficient assets to discharge its liabilities in the event of winding up.

Accordingly, the company has no share capital and no reconciliation of movements in shareholders' funds has been presented.

21 Presentation currency

The financial statements are presented in Sterling.

22 Legal form of entity and country of incorporation

Al-Imdaad Foundation UK is a charitable company limited by guarantee incorporated in England with registration number 07511498.

23 Principal place of business

The address of the company's principal place of business and registered office is: 185 Audley Range, Blackburn, BB1 1TH.

24 Financial instruments

The charity has the following financial instruments:

	2019	2018
	£	£
Financial liabilities measured at amortised cost		
- Long term creditors	194,063	227,159

Note 14