



GLOBAL
RAHMAH FOUNDATION



**GLOBAL RAHMAH FOUNDATION
TRUSTEES REPORT &
FINANCIAL STATEMENTS**

For the Year Ended 31 October 2023

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CHARITY NO. 1154185

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Legal and Administrative Information

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Dr Mohammed Abuelmeaza
Dr Khalil Elbayouk

Chairman of Trustees

Mr Hazem Abushaban

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Accountants

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32 Store Street
Stratford
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E15 1PU



Help Us To Help Them.



A Message From The Chairman of Trustees



The Chairman and Board of Trustees are pleased to present the Trustees' Report and audited financial statements for the year ended 31 October 2023.

We live in times that are full of volatility, conflicts and natural bourn disasters that have devastating impacts on some of the most vulnerable populations. The effects of such dynamics are multidimensional in nature, they can hinder the ability of communities and individuals to participate on equal terms in employment, education and livelihood opportunities. Billions of people around the globe also struggle to access services and resources that many of us take for granted such as healthcare access, housing and access to water and food.

Global Rahmah Foundation recognises the imperative needs of moving away from a one-size fits all approach in project planning and implementation. Thus, we tailor our projects around a participatory approach in which we ask communities what they want and need to enhance their living conditions and capacities. We focus on ensuring that the beneficiaries of our projects feel tangible impact. Therefore, in this report we hope to share with you the progress that GRF has made for the year ended 31 October 2023. Thanks to your donations and support, we successfully operated across 24 countries, providing vital aid to people in need.

We were able to enhance our project sector reach and hone in on the development of livelihood prospects as well as continue our work on projects that address food insecurity, water and sanitation, housing and community development. There were several emergency appeals that required urgent humanitarian response such as the Pakistan Floods of 2022 & 2023, the Turkey/Syria Earthquake 2023 and the acceleration of the Gaza Emergency of 2023. We noticed a more agile mobilisation of GRF's ability to respond to such emergencies within 48 hours of their occurrence.

As we look ahead to 2024, we are excited to further our mission by expanding our focus on projects that promote sustainable models of development that capitalise on community resilience and addressing the root causes of socio-economic poverty. Additionally, we aim to enhance our reach as a humanitarian aid organisation by developing partnerships and networks with like-minded bodies and organisations that share our values and mission.

We would like to thank our donors for their continued passion and dedication. Together, we will continue to make a profound difference in the world.

Warm Regards,
Hazem Abushaban
Chairman of Trustees

OUR MISSION, VISION, VALUES & APPROACH STATEMENT

Our Mission

As a humanitarian organisation, GRF aims to save lives and transform communities. We believe that by centering on the multidimensional aspects of aid, we can provide immediate relief as well as long term solutions for people in need all over the world. For over 10 years, we have been providing both short-term and long term humanitarian relief to populations affected by conflict, humanitarian disasters, and insecurity. Your donations will help to make this mission a reality. After all, it is your generosity that makes the work we do possible.

Our Vision

We believe that every person is special and every person deserves to be healthy, live securely, and wear well no matter who they are or where they come from. We work tirelessly to provide relief from hardship and poverty for as many people around the world as we can.

Our Approach

At Global Rahmah Foundation, we do not believe in a one size fits all solution. We aim to identify the needs of all communities by listening to them, conducting in-depth research, and forging partnerships with trusted local organisations who can best deliver tailored solutions.

We understand that each community has its own unique culture, which must be respected. This is why we include local organisations in the decision-making process of every project we implement. This way we can ensure the development and delivery of culturally appropriate programmes that best address the needs of the community.

Our Values



Respect



Integrity



Equality



Transparency



Trustworthy



TRUSTEES REPORT

Trustees' Report

In the year 2023, Global Rahmah Foundation (GRF) operated across 24 countries in the Middle East, Asia and Africa. We are pleased to share that we were able to continue our mission in providing remarkable humanitarian commitment to those most in need across the globe. We were also able to diversify our project outcomes to foster sustainable development programmes that produce long-term and reliable benefits to local communities. GRF was able to provide support to thousands of beneficiaries across our countries of operation in the year 2023 alone. We believe this stands testament to the growth and dedication of our teams in the UK and on the ground to demonstrate unwavering efficiency and capability in planning, managing and executing programmes and projects with the necessary impact.

Humanitarian Aid Initiatives



Since its inception GRF has focused on providing impactful humanitarian aid. As our duty as a charitable organisation that wishes to assist some of the most vulnerable communities we have ensured that this focus has remained at the forefront of GRF's project implementation. In 2023, we were able to increase our agility to respond to fast-moving humanitarian disasters and provide an immediate response to people affected by natural disasters such as the

Turkey/Syria Earthquake, the Pakistan Floods & the Afghanistan Earthquakes. GRF has also been able to navigate its project implementation in contexts of conflict and volatility. We have been able to access networks, businesses and local communities in countries such as Palestine, Sudan, and Afghanistan despite adversity and challenges in working in such circumstances. GRF was able to do so through adopting a collaborative approach with the local businesses, communities and professionals that have firsthand cultural knowledge on how to provide the most impactful aid.



Sustainable Development Projects



Beyond immediate relief, GRF prioritised long-term sustainability through various development projects. We centralised our focus on water and sanitation and were able to implement water projects across 8 countries that will provide water access to thousands of people. Aside from our water projects, GRF also engaged in various construction projects including Masjids, Community Centres, Learning Centres and Community Kitchens.



Integrated Approach and Impact

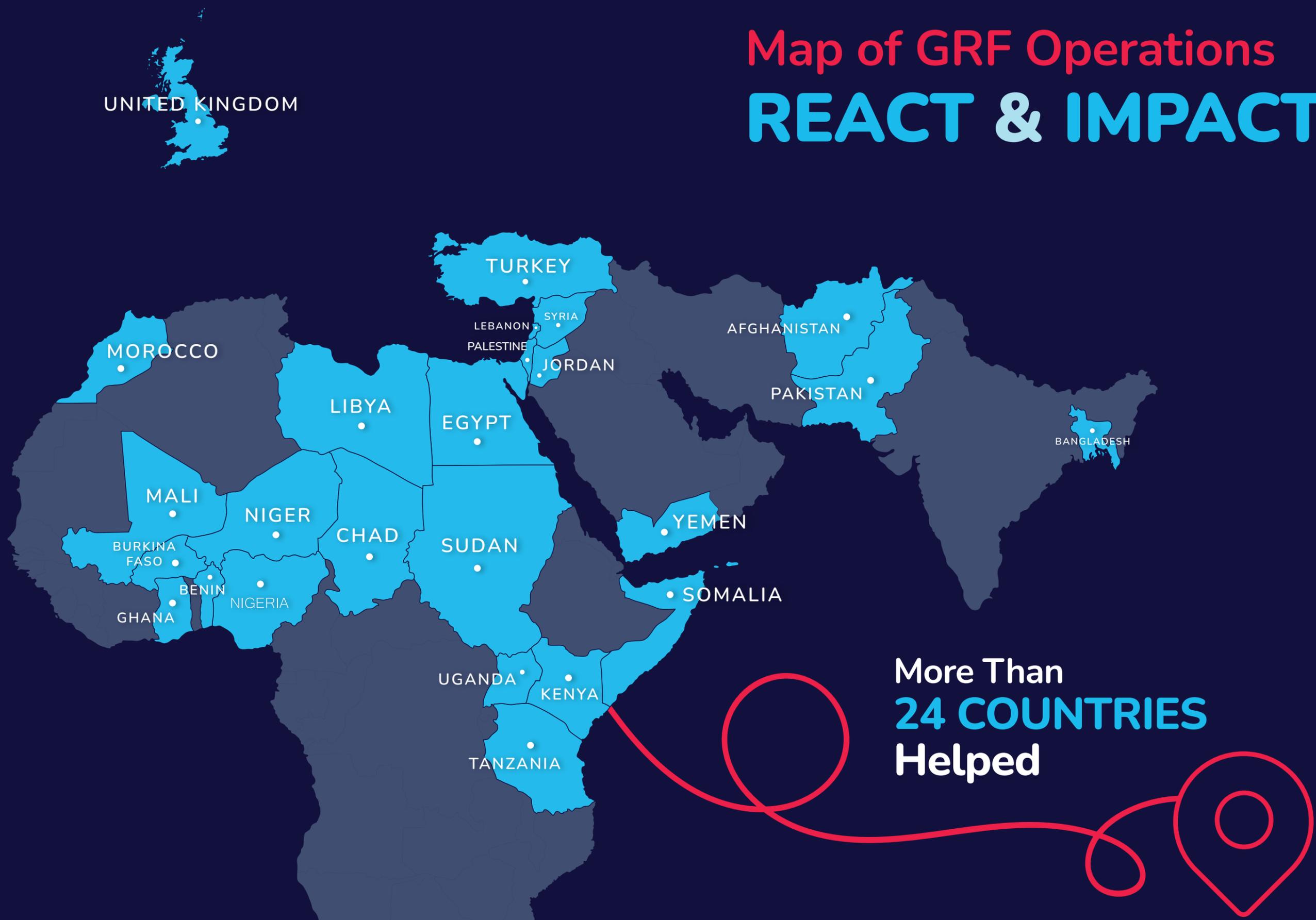


Our strategies have enabled us to perform in countries in need of dire humanitarian assistance for the short and long term. Through cultivating the necessary trust and networks in our countries of operation, we have been able to go beyond supplying short term aid and have the experience and efficiency in supporting countries with their own priorities.

GRF extends heartfelt gratitude to our donors whose generosity and support have made our work possible. Your contributions have empowered us to make a tangible difference in the lives of those in need, and we are deeply grateful for your commitment to our mission.

Map of GRF Operations

REACT & IMPACT





Strategic Priorities

2023 Priority 1

Target disasters and conflicts with immense humanitarian concern as they occur and provide prompt aid through our international teams.

2023 Priority 1 Achievements

GRF was receptive to some of the major humanitarian disasters that occurred last year. The mobilisation of a response to such disasters was rolled out immediately with the coordination of GRF teams on the ground. It was imperative to ensure that the aid was procured, packaged and delivered locally to those most affected.

Turkey/Syria Earthquake

In February 2023, a series of three earthquakes, the largest registering at **7.8** on the Richter scale, resulted in the deaths of over **55,000** people. The harrowing destruction of human life as well as injuries that required urgent medical attention was immense. Therefore GRF mobilised its teams to provide emergency aid to those requiring assistance within **48** hours of the Earthquake. We were able to distribute aid to over **16,000** people that otherwise were struggling to attain the vital means needed to survive.

Palestine:

With the outbreak of ongoing conflict in Palestine, GRF was able to remain operational and ensure that humanitarian aid could be transported into Gaza through the safe corridors that were available. We were able to distribute vital aid to people that otherwise were struggling to attain the vital means needed to survive.

2023 Priority 2

Implement projects that address the root causes of the socio-economic and multi dimensional poverty indicators.

2023 Priority 2 Achievements

In line with global efforts to alleviate the poverty and inequality of those across the world in need, GRF has facilitated increasing awareness and project planning to align with such aims. Our projects have been able to address some of the following key areas in need of development in our countries of operation.



Education

GRF's Orphan Sponsorship programme targets the multidimensional needs of children in Lebanon, Chad, Nigeria, Yemen and Palestine. We ensure that our Orphan care is utilised for the enhancement of a child's ability to attend school. Therefore, our orphan programme enables the children to access the necessary scholastic materials including textbooks, stationery, uniform and school meals that provides them with the best chance to remain in school and excel in their potential.



• Financial Capital

Global Rahmah Foundation ensures that within its project implementation the context specificity of the country is taken into account. In some areas, local communities require unrestricted funding to enable them to access resources that otherwise would be difficult to obtain. This includes provision of financial support to families, who then have full flexibility to use those funds for themselves.



• Livelihoods

Obtaining a livelihood that is resilient against external shocks and allows individuals to reach their full capability potential is the ideal. GRF recognises that livelihoods look different according to different socio-economic contexts and demographics, therefore when planning livelihood projects GRF ensures that data collection and beneficiary participation is paramount in producing projects that can fulfill their intended impacts of providing everyone with a reliable source of income. GRF has and will continue to focus on agricultural productivity enhancement projects as well as vocational training to contribute to the acceleration of sustainable livelihoods.



• Water & Sanitation

The need for clean water and sanitation is a key sustainable development goal and should be a norm for every human across the world. Unfortunately, this is not a reality and the lack of access to water remains a tangible issue with repercussions that can result in chronic health conditions and death. According to this, Global Rahmah Foundation asserted the importance of access to clean and safe water at its heart in the 2023 year. Our Water for Life project encompasses several components that together aim to secure clean water and sanitation facilities. GRF implemented water wells, water pumps and desalination units across Palestine, Pakistan, Chad, Mali, Niger, Afghanistan, Bangladesh and Yemen.

Our Work by Sector

Through the year 2022 to 2023 we continued to deliver on what we do best, we continued to excel in our regular humanitarian activities while staying ahead of current trends and responding to new crises as they arose.

Sector 1: Humanitarian Aid

Gaza Emergency

The Gaza Emergency has been an ongoing humanitarian crisis for the past 7 decades, however since October 2023 the conflict in Gaza has intensified to unprecedented levels resulting in severe loss of life, homes, infrastructure, life-threatening injuries and mass shortages of healthcare treatments, medical aid, food, water and shelter materials. As of May 2024, over **2 million** Palestinians have been rendered internally displaced persons, with many facing displacement once more following the Israeli military offensive. Over **35,709** Palestinians have been killed in the Gaza strip since the 7th of October. A further **79,990** have been critically injured and with only 12 of Gaza's 36 hospitals partially functioning, the lack of medical supplies and trained personnel has left many of the injured without means of treatment.

The extremely volatile situation and the closure of borders has resulted in the people of Gaza being left without basic human necessities. Prior to the current conflict, **80%** of the Gazan population was in need of humanitarian aid as a result of the occupation of Palestine. GRF has been working tirelessly with their team on the ground to provide Palestinians with much needed medical aid, fuel, food and water.



GRF was able to implement the following in Palestine:



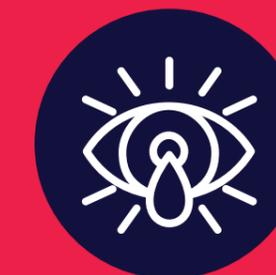
29,340

People received food aid



331,272

People gained short-term access to water



366

People received eye examinations and treatment each month

Earthquake in Syria & Turkey



On 6 February 2023, a devastating earthquake struck South east Turkey and northern Syria resulting in over **55,000** people losing their lives and more than **23 million** recovering from its after effects. The infrastructural damage caused by the earthquake has resulted in the collapse of over **37,000** buildings and significant damage to an additional **200,000** structures. Many of those affected were the **1.7 million** Syrian refugees hosted in Turkey. Consequently, the earthquake exacerbated the already existing humanitarian needs that such a group required and meant an overall strain on aid flows.

The GRF team was able to mobilise and respond to the earthquake within 48 hours to provide humanitarian aid in the form of food, water, medical aid for injuries that required urgent treatment, mattresses, heaters, blankets and shelters. GRF successfully provided humanitarian aid to **16,906** individuals affected by the earthquake. This comprehensive support addressed immediate needs, preventing hunger and malnutrition, ensuring access to essential medical care, and supplying safe drinking water. The emergency aid also helped stabilize living conditions, significantly benefiting the affected population by enhancing their overall well-being and resilience in the aftermath of the disaster.



Pakistan Floods:



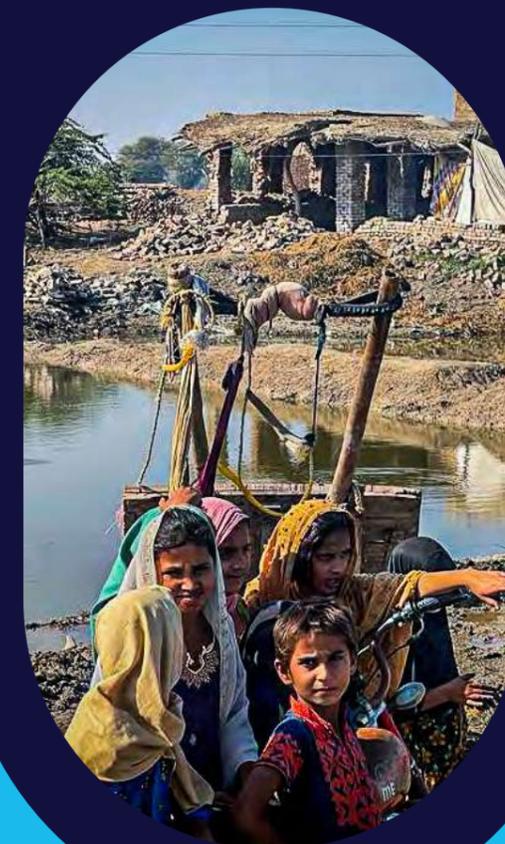
In March 2023, several regions in Pakistan including the rural and less accessible areas of Balochistan and Sindh districts were heavily impacted by the worst floods in decades which saw that 1/3 of Pakistan was under water. The human cost of the floods exceeded over **1500** deaths and **20.6 million** people in need of humanitarian assistance. The damages to infrastructure, including the destruction of **2.2 million** houses and means of sustainable livelihoods also amounted to the displacement of **8 million** people with little assistance.

GRF was able to respond to the devastating humanitarian crisis in Pakistan within and followed a needs basis approach in determining what kind of aid should be distributed within Pakistan. GRF was able to utilise local networks to access more rural and as a result remote areas of Pakistan to provide emergency aid to those with more limited access to humanitarian support. Overall, GRF was able to provide people with food parcels, hot meals, hygiene kits, emergency shelters & emergency aid including blankets and mattresses.



20,280

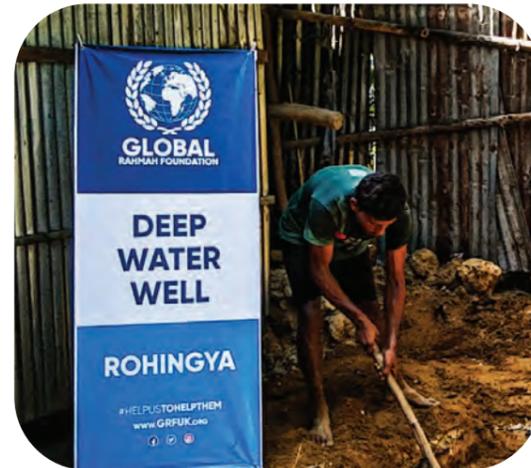
**People received
emergency aid, including
hygiene kits, and food
parcels and hot meals**



Sector 2: Water & Sanitation

The right to safe water access is an imperative human right. The sustainable development goal number 6 for 'Clean Water & Sanitation' hinges international development on the progress of providing long term, reliable and safe water access. In GRF's areas of operation around 2.2 billion people currently do not have access to sanitation and water, this staggering number is caused by multiple factors including lack of infrastructure, funding and the technical capacity to create sustainable water supply and distribution systems.

GRF has been receptive to the devastating impacts of lack of access to safe water which include but are not limited to waterborne diseases, chronic health complications and malnutrition. Therefore in 2022-2023 GRF placed its water for life project at the heart of project implementation across 8 countries. The water for life project attempted to respond to limited access to clean and safe water through the development of several water related apparatus including water pumps, deep water wells, desalination units and latrine units.



GRF has provided Water Aid to multiple countries

3,800 per day

People received water from deep water wells constructed across 6 different countries

Mali | Afghanistan | Niger | Chad | Yemen | Bangladesh



12,800 per day

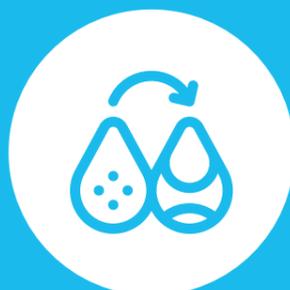
People received water from 64 water pumps installed across Pakistan

Pakistan 64



300,000 a month

people received sanitary water from 5 desalination units constructed in Palestine.



Sector 3: Food Provision

Food security remains an ongoing area of crisis for many countries across the world, estimates assert that around 282 million people across 59 countries are experiencing high levels of acute hunger in 2023. This figure demonstrates a rise from 2022 in which 251 million people in low income countries were severely food insecure. This is also exacerbated by the nexus between armed conflicts and food insecurity in which the Global Report on food crises cited that around 139 million people were pushed into acute food insecurity in 2021.

Between 2022-2023 GRF has provided food aid to over 70,000 people across 24 countries, many of which are conflict ridden and require food aid for their only means of survival. To work in such contexts it was imperative for GRF to retain networks with local businesses and communities in order to source and provide food aid in a more holistically beneficial manner. GRF has successfully delivered food aid to those suffering from malnutrition and food insecurity. This aid has taken the form of food parcels and hot meals, both of which have been carefully designed to meet essential nutritional requirements.



GRF has provided food aid across the world:

900 Ghana	2,700 Mali	900 Niger	1,770 Sudan
870 Somalia	8,340 Yemen	1,800 Chad	870 Uganda
1,500 Afghanistan	6,390 Turkey / Syria	1,890 Bangladesh	
29,340 Palestine	1,680 Pakistan	15,084 Syrian & Palestian refugees in Lebanon	

Sector 4: Livelihoods

Sustainable livelihoods are crucial for fostering long-term economic stability and social equity. Many populations worldwide struggle to maintain livelihoods that are resilient to external or internal shocks, which can push them below the poverty line and create food insecurity. Particularly when agricultural practices provide the main source of livelihoods for over **1 million** people and can be vulnerable to adverse conditions such as inflation, climate change, droughts, and lack of agricultural technology.

Therefore, a key focus area for GRF has been to enhance localised agricultural development. This approach aims to address the cultural and contextual challenges faced by smallholder farmers as they strive to achieve a reliable livelihood. As such GRF has implemented various projects that address the development of sustainable agricultural practices that can benefit entire communities that rely on land for their income generation, whilst these projects were implemented across Palestine and Pakistan, we endeavor to increase our focus on smallholder productivity in our regions of operation in South Asia and Sub-Saharan Africa in future.



Vocational training is key to the empowerment of the financial independence of women in many regions across the world. Recognising this, GRF implemented a sewing project for women in Palestine, providing them with comprehensive training and resources. This initiative not only equips participants with valuable technical skills but also offers them a means to generate income, thereby improving their economic stability and enhancing their self-reliance. The sewing project fosters a sense of community and support among the women, enabling them to share knowledge, collaborate, and build a network that extends beyond the training.

GRF improved livelihoods with various projects



2
vegetable greenhouses constructed in Palestine



335
Olive trees were planted during Ramadan 2023



50
Women in Gaza received vocational sewing training in 2022 from GRF



Sector 5: Community Betterment

Grassroot community projects are vital for fostering sustainable development at a localised level. These initiatives should be driven by the specific needs and aspirations of the community, ensuring that the solutions are relevant and impactful. Our hopes are that such projects increase community engagement and the importance of listening to the wants and needs of local communities rather than a top down approach to project planning and implementation.

GRF has embraced a participatory approach in planning and implementing its community-based projects by actively involving community members in the decision-making process and designing our projects according to what the community desires. As such GRF has implemented various projects ranging from community centers and kitchens to communal places of worship.



GRF did its part for the betterment of many communities

• Palestine



65,000

People benefit monthly from renewable energy on 1 community center



24,000

People benefit monthly from a community kitchen constructed



600

People benefited from lighting provided to 100 houses

• Bangladesh



36,000

People benefit annually from 2 masjids constructed

Sector 6: Childwelfare & Education

Lack of good quality education remains a global challenge, with over 50% of children in developing countries struggling with lack of access to education. Education is also a crucial component of international refugee response and requires global attention. Supporting needy children with essential educational resources such as fees, uniforms, lunches, and books is crucial for their academic success and personal development. Education is a fundamental right that should be accessible to every child, regardless of their socio-economic background. When children have access to the necessary resources, they are more likely to attend school

regularly, engage in their studies, and perform better academically. Proper nutrition from school lunches ensures they have the energy to concentrate and learn effectively, while uniforms provide a sense of belonging and equality among peers.

Access to books and learning materials enables them to expand their knowledge and develop critical thinking skills. By alleviating the financial burdens on families, we not only support individual students but also empower them to pursue their dreams. GRF has made strides towards ensuring every child has the opportunity to reach their full potential and contribute positively to their community.



GRF did its part for the betterment of many communities

• Lebanon



368 Student Benefitted



School Uniforms



School Kits



Lunch Boxes



Lunch Meals



Children Festivals

• Palestine



200

School Kits



1500

Lunch Boxes



39,000

students benefit monthly from the installation of solar panels in 1 schools



150

Orphans Sponsored

CAMPAIGNS





Ramadan Campaign

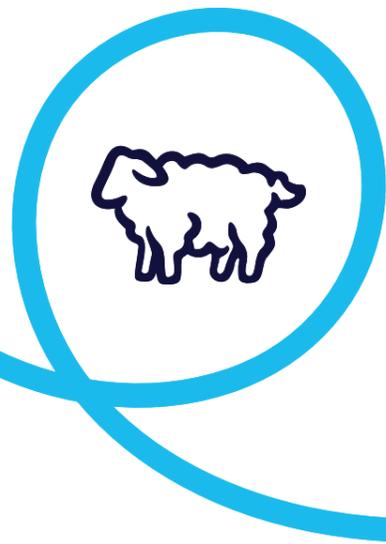
The month of Ramadan holds great significance for Muslims around the world as they participate in fasting from dusk to dawn. Ramadan 2023 was observed in the month of March. Many Muslims across the world suffer from food insecurity making it difficult for them to participate in religious activities. Lack of availability and low affordability of nutrient-rich food poses significant challenges to health and wellbeing of communities.

One of GRF's missions is to ensure that all food insecure communities have access to food and water. Through GRF's annual Ramadan campaign, we successfully provided food, water, and other essential services to impoverished communities globally.

A food parcel contains essential groceries that include but are not limited to items such as flour, oil, sugar and tinned goods. The food parcels contain food items that are context specific and have the potential to feed a family of 6 for over 1 month.



Qurbani Campaign



The religious celebration of Qurbani was celebrated in the month of June 2023. As part of the campaign, GRF aims to provide Many communities that face food insecurity do not have access to meat and the Qurbani campaign plays an important role in delivering good quality meat to these communities.

GRF successfully distributed meat to over 232,050 beneficiaries.

Palestine Yemen Bangladesh Somalia

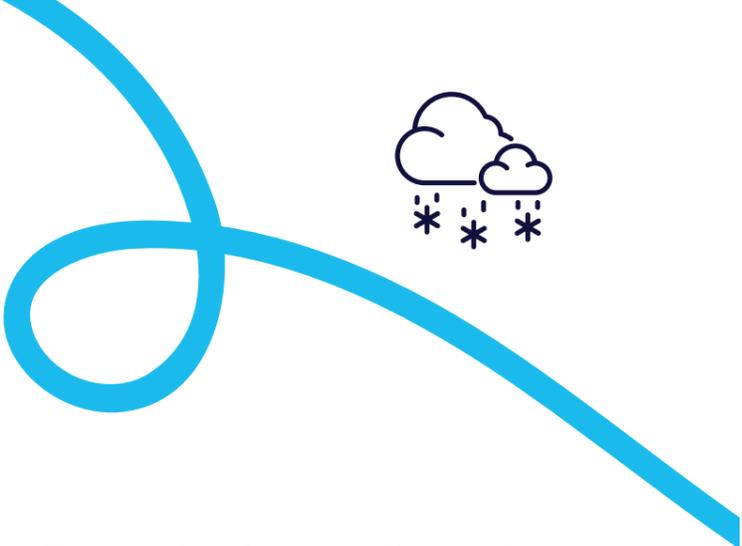
Afghanistan Pakistan Chad Uganda

Mali Ghana Niger



Winter Campaign

Winter is a difficult time for many who must survive without proper clothing and shelter to protect themselves from the harsh weather conditions. This includes millions living in refugee camps across the globe, adding to their struggles. Some do not have any bedding and others are forced to share one or two blankets between several people. GRF provides mattresses and blankets to provide a warm, comfortable place of rest for those in need. Warm bedding and shelter provide relief from the bitter cold, which causes illness and frostbite to many each year. We also provide staple food parcels to help struggling families, as well as warm winter clothing for their children and heaters with fuel.



People benefitted from Winter Aid

• Pakistan
7,800

• Lebanon
15,060

• Turkey
2,600

• Yemen
2,700

Mother & Baby Kits

Pregnant and breastfeeding mothers are extremely vulnerable to malnutrition, this results in high maternal mortality rates. Malnutrition in mothers has detrimental effects on the health of children who face developmental delays and overall poor wellbeing. Along with the provision of meals, GRF provided **200** mother and baby kits during Ramadan. The kits include basic items for the wellbeing of both the mother and child, including menstrual and hygiene products for the new mother and milk powder, porridge, nappies and other basic hygiene products for the baby.



Plantation of Olive Trees

Olive trees do not only hold significance to the million of muslims around the world but it is also the primary source of income for over **80,000** Palestinian families. GRF planted **335** olive trees in Gaza, Palestine during their Ramadan Campaign.



Our Work in the UK

GRF is committed to making a positive impact on communities both domestically and internationally. Recognizing the importance of supporting those closer to home, GRF works towards various initiatives to support local communities.

Gifts of Eid

Gifts of Eid campaign is a heartwarming initiative that brings joy and comfort to children in UK hospitals during the festive season of Eid. Toys were sent to hospitals across the UK to bring joy to children and families battling illness at hospitals. The GRF team visited the Stepping Hill Hospital in Manchester to spend time with children and distribute over **50** gifts to their Treehouse children's unit.

Food Distribution for the Homeless

During Winter 2022-2023, GRF distributed food to around **40-60** homeless people around Manchester city centre. The winter months are some of the harshest for those without shelter or reliable food and essential supplies. This initiative responded to this hardship by providing hot meals and drinks to homeless people most vulnerable and bringing together the homeless community in a supportive environment.



Policies, Governance & Organisational structure

Section 1: Governance and Accountability

GRF is committed to maintaining the highest levels of governance and accountability. We have put in place strong policies to promote transparency, ethical behaviour, and responsible decision-making. These policies address issues such as conflicts of interest, whistleblower protection, and financial management.

1. Code of Conduct
2. Disclosure of Malpractice in the Workplace (whistleblowing) Policy
3. Anti-Fraud Policy
4. Countering Bribery and Corruption Policy

Public Benefit

The Trustees confirm that they abide by the Charity Commission's general guidance on public benefit, complying with the Charities Act 2011 – to have due regard to public benefit in the pursuance of its objectives and activities.

Section 2: Financial Management

GRF prioritises financial management and implements stringent procedures to guarantee that resources are used effectively. Our financial rules and procedures are intended to encourage transparency, accountability, and compliance with applicable legislation. We undertake financial evaluations on a regular basis to identify and address possible issues.

1. Financial management and control policy
2. Preventing Money Laundering and Terrorism Financing Policy
3. Finance Manual

Financial review:

The charity maintains a robust and stable financial position, supported by healthy cash reserves that provide a solid foundation for ongoing operations. For the accounts year ending 31st October 2023, this financial period has shown significant improvements over the previous year, particularly in income generation with donations amounting to £1,447,073 (2023) as opposed to £914,125 (2022).

Global Rahmah Foundation received donations totalling £615,990 in unrestricted funds and £831,083 in restricted funds in the year ending 31st October 2023. These positive outcome underscore the organisation's strong financial stewardship and resilience. The charity is also undergoing expansion, with an increase in staff numbers to support our growing activities and outreach. This expansion has resulted in higher operational costs totalling £351,045 (2023) as opposed to £244,768 (2022), however with these additional cost we expected an increase in annual donation income which is apparent above. One of our most significant expenditures remains advertising and marketing £333,073 (2023) as opposed to £133,829 (2022). In a saturated market such as the charity sector, where numerous organisations compete for visibility and support, investment in these areas is essential. Effective advertising and marketing are critical to showcasing the impactful work of the Global Rahmah Foundation and ensuring our message reaches the broadest possible audience. In summary, the charity is strategically positioned for sustained success. By continuing to focus on donation growth, cost optimisation, and targeted marketing efforts, we are confident in our ability to maintain this positive momentum, ensuring long-term financial stability and the successful achievement of our organisational objectives.

Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested are maintained at a level that allows the charity to operate as a going concern for at least one year. The actual unrestricted reserves carried forward for the year amounted to £212,224, which is sufficient for the purpose of covering operational costs and planned charitable expenditure.

Section 3: Human Resources

GRF is committed to creating a good and inclusive workplace culture. Our human resources policies address topics including equal opportunity, diversity, and employee well-being. We want to foster a safe and friendly atmosphere in which all employees feel valued and respected.

1. Bullying and Harassment Policy
2. Complaints Policy and Procedure
3. Data Protection and Information Security
4. Data Cloud and Social Media Policy

Section 4: Operations and Risk Management

The trustees recognise the risks involved in operating within a politically sensitive environment. To address these challenges, the charity has implemented rigorous due diligence and risk management procedures, ensuring strong compliance processes are firmly established. The trustees are confident that these measures meet all regulatory requirements and fulfil their legal responsibilities. Additionally, the trustees are committed to safeguarding practices, with comprehensive safeguarding policies in place. The charity also adheres to regulations concerning GDPR, anti-theft and money laundering, and data protection, in line with principles of good governance.

1. Incident and Serious Incident Reporting Policy
2. Working in High-Risk Areas Policy

Section 5: Safeguarding and Vulnerable Groups

GRF is devoted to ensuring the well-being and safety of vulnerable people. Our safeguarding rules and procedures are intended to guarantee that all encounters with vulnerable people are handled with compassion and respect. We have created clear reporting procedures to address any concerns or reports of abuse.

1. Safeguarding Policy
2. Procedure for Dealing with Safeguarding Reports
3. Extremism Policy

Section 6: Fundraising and Donations

GRF is always grateful for the kind donations made by our supporters and pledge to ensure their funds are utilised honestly. Our standards and processes for fundraising are intended to encourage ethical fundraising methods, accountability, and openness. We are committed to keeping our contributors informed about the results of their contribution on a regular basis and cultivating great relationships with them.

1. Donation Policy
2. Workflow for Cash Donation

External Factors Affecting Achievement

Political stability, economic reforms, employment laws, along with environmental, social, and technological factors, are all external elements that can significantly impact an organisation's achievements, both positively and negatively. Acknowledging the importance of these influences, the GRF Trustees have conducted a comprehensive SWOT analysis exercise. This analysis was carried out to thoroughly assess and understand how these external factors could shape and affect the organisation's goals and objectives, ensuring that they are well-prepared to navigate any challenges or opportunities that may arise.

Plans for the Future:

GRF's long-term strategy is to consistently focus on and expand our sustainable programmes on an international scale while enhancing engagement with our supporters through transparency and high-quality feedback. Additionally, there will be a strong emphasis on increasing and improving our brand awareness through both online and offline marketing, as well as through local partnerships and advocacy efforts. As part of this long-term plan, GRF will continue its commitment to robust financial stewardship, and will also adopt and streamline technological advancements to further improve efficiency and impact.

Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. This assessment has been made on the basis of the review of the financial position and the operational risks. The trustees are satisfied that the financial position of the charity is sound with the appropriate safeguards in place.

Responsibilities of trustees

The trustees 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).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources 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;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed;
- 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 that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 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.

Approved by Trustees and signed on its behalf by:

Hazem Abushaban, 

Chairman of the Board of Trustees

Date 30/08/2024

Independent Auditor's Report to the Trustees of Global Rahmah Foundation

Opinion

We have audited the financial statements of Global Rahmah Foundation (the 'charity') for the year ended 31 October 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2023, 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 Charities Act 2011.

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 charity 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Comparative figures

The financial statements of the charity for the 12 months period from 1 November 2021 to 31 October 2022 were unaudited and as such the comparative figures stated in the financial statements are unaudited.

Other information

The other information comprises the information included in the trustees' 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 we do not express any form of assurance conclusion thereon.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 36, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

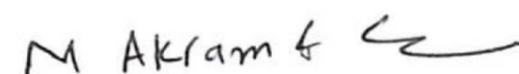
- We enquired of the management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual suspected or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We identified the laws and regulations applicable to the charity through discussions with the management, and from our commercial knowledge and experience of the charity sector, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity.
- We ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations.
- We reviewed any reports made to the Charity Commission.
- We inspected the minutes of meetings of the Board of Trustees.
- We inquired of management of any complaints raised by donors, partners, beneficiaries, representatives in the UK and abroad.
- We agreed the financial statement disclosures to underlying supporting documentation.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments to identify unusual transactions and investigated significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



M Akram & Co (Statutory Auditor)
413 Lea Bridge Road
London
E10 7EA

Date: 30-08-2024

M Akram & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2023

Global Rahmah Foundation

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income from:					
Donations	3	615,990	831,083	1,447,073	914,125
Total Income		<u>615,990</u>	<u>831,083</u>	<u>1,447,073</u>	<u>914,125</u>
Expenditure on:					
Charitable Activities	4	21,232	714,131	735,363	888,371
Raising Funds	5	867,321	-	867,321	212,771
Total Expenditure		<u>888,553</u>	<u>714,131</u>	<u>1,602,684</u>	<u>1,101,142</u>
Net Income/ (Expenditure)		(272,563)	116,952	(155,611)	(187,017)
Reconciliation of Funds:					
Total funds brought forward		484,787	-	484,787	671,804
Total funds carried forward		<u>212,224</u>	<u>116,952</u>	<u>329,176</u>	<u>484,787</u>

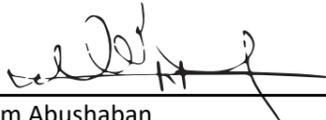
There are no recognised gains and losses other than those passing through the Statement of Financial Activities. All income and expenditure is derived from continuing activities.

The notes on pages 46 to 55 form integral part of these financial statements

BALANCE SHEET AS AT 31 OCTOBER 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed Assets:					
Tangible Assets	7		5,834		4,333
Current Assets:					
Debtors	8	92,782		-	
Cash at bank and in hand		332,900		481,819	
		<u>425,682</u>		<u>481,819</u>	
Liabilities:					
Creditors: amount falling due within one year	9	(102,340)		(1,365)	
Net Current Assets			323,342		480,454
Total Net Assets			<u>329,176</u>		<u>484,787</u>
The Funds of the Charity:					
Restricted funds	10	116,952		-	
Unrestricted funds	11	212,224		484,787	
Total Charity Funds			<u>329,176</u>		<u>484,787</u>

These financial statements were approved by the Board and signed on its behalf by:


 Hazem Abushaban
 Trustee

Date: 30/08/2024

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 OCTOBER 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net Cash used in operating activities	14	(145,960)	(185,945)
Cash Flows from Investing activities:			
Purchase of fixed assets		(2,959)	(3,196)
Net Cash used in investing activities		<u>(2,959)</u>	<u>(3,196)</u>
Change in cash and cash equivalents in the year		<u>(148,919)</u>	<u>(189,141)</u>
Cash and cash equivalents brought forward		481,819	670,960
Cash and cash equivalents carried forward	15	<u>332,900</u>	<u>481,819</u>

Notes forming part of the financial statements for the year ended 31 October 2023

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) General information and basis of preparation

Global Rahmah Foundation is a British charity registered with The Charity Commission as an unincorporated entity with charity No. 1154185. The charity is governed by a constitution dated 13 October 2013. The address of the registered office is Unit 21, Waters Edge Business Park, Modwen Road, Salford, M5 3EZ.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared under the historical cost convention and 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) - (Charities SORP FRS 102) (as updated through second edition – October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) Fund accounting

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

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.

c) Income recognition

All incoming resources are recognised and included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

Donations and grants are recognised in the period in which the charity is entitled to receipts where the amount can be measured reliably. The income from charitable and fundraising activities are shown gross with the associated costs included in the expenditure.

Gifts in kind such as fixed assets donated to the charity are included as donations at the value to the charity where this can be quantified.

Investment profits on funds held on deposits are included when receivable and the amount can be measured reliably by the charity; this is normally upon the notification of the profit paid by the bank.

d) Volunteers and other donated facilities and services

Donated facilities and services are included at the value to the charity where it can be quantified and a third party is bearing the cost. The value of the time and services provided by volunteers is not incorporated into these financial statements in accordance with the Charities SORP FRS 102.

e) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on accrual basis. Funds expended are allocated to the particular activity where the cost relates directly to that activity. However, the indirect and overhead costs of the central function including the operational and support costs have been apportioned to the charitable and fundraising activities in proportion to the direct expenditure incurred. Expenditure incurred on raising funds relates to the costs expended on attracting donations and other fundraising costs including printing, mailing and donation processing charges. Charitable expenditure comprises of those costs incurred by the charity in the delivery of its aid programme 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.

f) Tangible fixed assets

Tangible fixed assets costing more than £100 are capitalised and included at cost, including any incidental expenses of acquisition. Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the cost or valuation of each asset to its estimated residual value on a reducing balance basis over the expected useful life, as follows:

Fixtures, fittings and equipment 25% per annum on reducing balance basis

g) Taxation

As a registered charity there is no liability to tax. Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it related is incurred and is allocated as part of the expenditure to which it relates.

h) Foreign currencies

Transactions in foreign currencies are translated at the rate of exchange prevailing at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. All differences are taken to the Statement of Financial Activities.

i) Debtors

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

j) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

k) Creditors and provisions

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

l) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

m) Operating leases

Rentals under operating leases are charged to the statement of financial activities on a straight line basis over the term of the lease.

n) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2. KEY JUDGEMENTS AND ESTIMATION UNCERTAINTY

Preparation of the financial statements requires management to make significant judgements and estimates. There are no significant judgements and estimates in the financial statements.

Notes forming part of the financial statements for the year ended 31 October 2023

3. INCOME FROM DONATIONS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations	565,566	831,083	1,396,649	914,125
Gift Aid Income	50,424	-	50,424	-
	<u>615,990</u>	<u>831,083</u>	<u>1,447,073</u>	<u>914,125</u>

4. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Food Aid	-	102,439	102,439	62,482
Humanitarian and Emergency Relief	21,232	463,190	484,422	640,807
Seasonal Aid	-	148,502	148,502	185,082
	<u>21,232</u>	<u>714,131</u>	<u>735,363</u>	<u>888,371</u>

Food Aid: Covers all activities focused on providing food and meals, including food parcels.

Humanitarian and Emergency Relief: This includes all Aid relating to Earthquake, War, Disasters, Special appeals. Activities related to emergency relief efforts, including country specific emergencies and appeals. (Shelter, Education, Tree Planting, Mosque, Water)

Seasonal Aid: Encompasses all activities related to Ramadan and Qurbani, including iftar meals, Zakat, and other associated practices.

The charity engages with a number of implementing partners in the areas of operations. The delivery to the ultimate beneficiaries is conducted under the careful oversight and supervision of our skilled field representatives, who operate in strict compliance with the charity's comprehensive due diligence policies and procedures. This ensures that every aspect of the process adheres to our high standards of accountability and integrity. Due to the inherent risks associated with working in our areas of operation, the names of partner charities have not been disclosed.

Notes forming part of the financial statements for the year ended 31 October 2023

5. EXPENDITURE ON RAISING FUNDS

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Advertising and Marketing	333,073	-	333,073	133,829
Fundraising and related costs	181,478	-	181,478	31,646
Donation processing	10,113	-	10,113	-
Allocation of operational and support costs	342,657	-	342,657	47,296
	<u>867,321</u>	<u>-</u>	<u>867,321</u>	<u>212,771</u>

6. EXPENDITURE ON OPERATIONAL AND SUPPORT COSTS

	2023 £	2022 £
Accountancy fees	4,230	1,365
Audit fees	4,800	-
Bank charges	1,308	1,479
Depreciation	1,458	1,057
Employer NI	11,052	7,424
Insurance	1,260	-
IT and related services	18,029	20,439
Legal & professional fees	18,666	-
Premises cost	31,698	36,922
Repairs and maintenance	6,225	9,835
Stationary and printing	1,013	-
Telephone and internet	7,711	3,565
Travel and subsistence	24,239	17,085
Trustees expenses	2,946	-
Wages and salaries	216,410	145,597
	<u>351,045</u>	<u>244,768</u>

The number of employees employed during the year were as follows:

	2023 No.	2022 No.
Fundraising and marketing	7	5
Operational & support staff	3	3
	<u>10</u>	<u>8</u>

Notes forming part of the financial statements for the year ended 31 October 2023

The remuneration and benefits received by the key management personnel during the year amounted to £48,545 (2022 - £36,500). This included salaries payable for two senior management team (2022 - 1) responsible for business development and operations.

No employees had emoluments over £60,000 during the year (2022 - None).

These charitable operations and support costs refer to the funds expended to deliver aid programs and fulfill the charity's objectives, including central function expenses. A significant portion of these costs is allocated to wages and salaries, which are essential for delivering results and achieving the charity's long-term goals. Additionally, other costs pertain to the day-to-day running of the charity, covering both operational, compliance and central support functions and have been apportioned to unrestricted charitable and fundraising activities in proportion to the direct unrestricted expenditure incurred.

7. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £
Cost:	
At 1 November 2022	5,872
Additions	2,959
At 31 October 2023	<u>8,831</u>
Depreciation:	
At 1 November 2022	1,539
Charge for the year	1,458
At 31 October 2023	<u>2,997</u>
Net Book Value	
31 October 2023	<u>5,834</u>
31 October 2022	<u>4,333</u>

Notes forming part of the financial statements for the year ended 31 October 2023

8. DEBTORS

	2023 £	2022 £
Donations receivable	92,782	-
	<u>92,782</u>	<u>-</u>

9. CREDITORS - AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Grants payable	90,503	-
Accruals	8,140	1,365
Other taxes and social security	3,697	-
	<u>102,340</u>	<u>1,365</u>

10. RESTRICTED FUNDS

	Balance at 1 November 2022 £	Incoming Funds £	Outgoing Funds £	Transfers £	Balance at 31 October 2023 £
Food Aid	-	174,590	102,439	-	72,151
Humanitarian and Emergency Relief	-	491,393	463,190	-	28,203
Seasonal Aid	-	165,100	148,502	-	16,598
	<u>-</u>	<u>831,083</u>	<u>714,131</u>	<u>-</u>	<u>116,952</u>

Notes forming part of the financial statements for the year ended 31 October 2023

11. UNRESTRICTED FUNDS

	General Funds £
Balance at 1 November 2022	484,787
Net Expenditure	(272,563)
Balance at 31 October 2023	<u>212,224</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Balance at 31 October 2023 £
Fund balances at 31 October 2023 are represented by:			
Fixed Assets	5,834	-	5,834
Current Assets	218,227	207,455	425,682
Current Liabilities	(11,837)	(90,503)	(102,340)
Total net assets	<u>212,224</u>	<u>116,952</u>	<u>329,176</u>

13. RELATED PARTY TRANSACTIONS AND TRUSTEES REMUNERATION

The trustees received no remuneration during 2023 (2022 - £nil). During the year £2,946 (2022 - £nil) was incurred for one trustees' travel costs. There were no other related party transactions.

14. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net expenditure for the reporting period	(155,611)	(187,017)
Depreciation	1,458	1,057
Increase in debtors	(92,782)	-
Increase in creditors	100,975	15
Net cash used in operating activities	<u>(145,960)</u>	<u>(185,945)</u>

Notes forming part of the financial statements for the year ended 31 October 2023

15. ANALYSIS OF CASH AND CASH EQUIVALENTS

	At 1 November 2022 £	Cash flow movement £	At 31 October 2023 £
Cash at bank and in hand	481,819	(148,919)	332,900
	<u>481,819</u>	<u>(148,919)</u>	<u>332,900</u>

16. COMMITMENTS UNDER OPERATING LEASES

Total future minimum rentals payable under non-cancellable operating leases are as follows:

	2023 £	2022 £
i) Not later than 1 year	16,250	16,250
ii) Later than 1 year and not later than 5 years	20,313	36,563
	<u>36,563</u>	<u>52,813</u>



Help Us To Help Them.

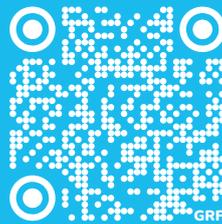








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