

**AL KALIMA**  
**(A Company Limited by Guarantee)**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**AL KALIMA**  
**(A Company Limited by Guarantee)**

**CONTENTS**

	Page
<b>Reference and Administrative Details of the Company, its Trustees and Advisers</b>	1
<b>Trustees' Report</b>	2 - 4
<b>Trustees' Responsibilities Statement</b>	4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 - 16

**AL KALIMA**  
**(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Trustees** Dr J B Evans  
E J Greening  
M A Hall (resigned 6 June 2022)  
Dr S Hanna (resigned 9 April 2021)  
M Tinawi

**Company registered number** 03693242

**Charity registered number** 1079965

**Registered office** 7 Westbourne Gardens  
Trowbridge  
Wiltshire  
BA14 9AW

**Company secretary** E J Greening

**Chief executive officer** E J Greening

**Accountants** The Alanbrookes Group Ltd  
24 Glove Factory Studios  
Holt  
Wiltshire  
BA14 6RL

**AL KALIMA**  
**(A Company Limited by Guarantee)**

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 December 2021.

The trustees have adopted the provisions of 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 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

Al Kalima seeks to advance a clear understanding of Christian belief among Muslims by the publishing and distribution of culturally relevant Christian literature and digital media.

The charity's strategic objectives are:

- To make available a translation of Scripture in Arabic understandable to Muslims and faithful to the original text
- To publish Christian books which will help Muslims understand Christian beliefs
- To place our titles in the commercial mainstream of Arabic publishing and distribution
- To use other forms of media to disseminate more widely the message of our books
- To partner with other like-minded organisations to achieve our objectives

### **Review of activities**

The project to produce video and audio clips in two N.African dialects has been progressing well, with many favourable comments from Facebook users. Chanted Scripture excerpts from the True Meaning translation have also been added to these platforms. Young people are more engaged with this kind of media, which we hope will spark interest in reading Scripture through the True Meaning Bible app or printed copies, where they are available.

Al Kalima initiated a new project in 2021, the Imams Project, whereby books would be given to influential imams. The aim has been to undertake this where we have local partners able to give the books, either in person or by post. Our friends in Syria have been most active, but smaller efforts have been made in Tunisia and the USA.

In early 2022 we received a request from Syria for an additional 2,000 copies of True Meaning, such was the demand and their capacity to distribute through local channels. This indigenous work, led by Syrian Muslims, encapsulates all that Al Kalima has worked for. Some of these friends might describe themselves as followers of Christ, others as seekers after truth. We know that God's word cannot leave people unaffected. Those whose hearts are open will be drawn to the person of Christ as they read and understand.

One of the Al Kalima editorial committee was able to give a lecture at his N.African university on True Meaning, attended by academics and students. The lecture was very well received, with most of the 80 or so in the audience staying for the Q & A at the end.

Progress on our English version of John's Gospel has stalled, with no firm date for publication set. Some background articles still need to be finalised. Publication of an Arabic/English Luke is also in the pipeline.

Our founding board member, Martin Hall, has stepped down after 22 years of service. He has expressed a desire to be available as a consultant, and the board is sure that he will be called on in the future. The charity is actively seeking to strengthen the board.

### **Financial review**

#### **Principal funding sources**

God has been gracious to us once more, and we have been able to meet all our financial obligations. The charity is grateful to a number of very generous people who have supported us over the last year. In addition we have been supported by the Seed Company

for our N.African Arabic project.

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**Reserves policy**

Our reserves policy is such that the charity normally pays its expenses in cash and has no long-term liabilities. We aim to keep a reserve of about \$7,800 US dollars or £5,000 to meet any unforeseen expenses.

**Financial position**

The vast majority of the charity's funds are given for the various projects which are going on at any time. The temporary deficit in the general fund has been caused by the decision to write off the \$11,000 out standing in our Beirut bank balance. Whilst the bank maintains this balance on its books, it is unclear when these funds would be available to us.

**AL KALIMA**  
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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- 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 that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 13 September 2022 and signed on its behalf by:

Approved by order of the members of the board of Trustees on 13 September 2022 and signed on their behalf by:

**E J Greening**

**AL KALIMA**  
**(A Company Limited by Guarantee)**

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Independent Examiner's Report to the Trustees of Al Kalima ('the Company')**

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 December 2021.

**Responsibilities and Basis of Report**

As the Trustees of the Company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the Company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Company and the Company's Trustees as a body, for my work or for this report.

Signed:                      Dated: 14 September 2022

The Alanbrookes Group Ltd                      ICAEW

24 Glove Factory Studios, Holt, Wiltshire. BA14 6RL.



**AL KALIMA**  
(A Company Limited by Guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

		Restricted funds	Unrestricted funds	Total funds	Total funds
		2021	2021	2021	2020
	Note	\$	\$	\$	\$
<b>Income from:</b>					
Donations and legacies	3	89,219	16,849	106,068	47,598
Charitable activities	4	-	689	689	1,818
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		89,219	17,538	106,757	49,416
<b>Expenditure on:</b>					
Charitable activities	5	52,152	40,902	93,054	78,894
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		52,152	40,902	93,054	78,894
<b>Net income/(expenditure)</b>		37,067	(23,364)	13,703	(29,478)
Transfers between funds	11	(3,691)	3,691	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>		<u>33,376</u>	<u>(19,673)</u>	<u>13,703</u>	<u>(29,478)</u>
<b>Reconciliation of funds:</b>					
Total funds brought forward		6,573	12,282	18,855	48,333
Net movement in funds		33,376	(19,673)	13,703	(29,478)
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>		<u>39,949</u>	<u>(7,391)</u>	<u>32,558</u>	<u>18,855</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 8 to 16 form part of these financial statements.

**AL KALIMA**  
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**REGISTERED NUMBER: 03693242**

**BALANCE SHEET**  
**AS AT 31 DECEMBER 2021**

	Note	2021 \$	2020 \$
<b>Fixed assets</b>		<u>-</u>	<u>-</u>
<b>Current assets</b>			
Cash at bank and in hand		36,638	25,929
		<u>36,638</u>	<u>25,929</u>
Creditors: amounts falling due within one year	9	<u>(4,080)</u>	<u>(7,074)</u>
<b>Net current assets</b>		<u>32,558</u>	<u>18,855</u>
<b>Total assets less current liabilities</b>		<u>32,558</u>	<u>18,855</u>
<b>Net assets excluding pension asset</b>		<u>32,558</u>	<u>18,855</u>
<b>Total net assets</b>		<u><u>32,558</u></u>	<u><u>18,855</u></u>
<b>Charity funds</b>			
Restricted funds	11	39,949	6,573
Unrestricted funds	11	<u>(7,391)</u>	<u>12,282</u>
<b>Total funds</b>		<u><u>32,558</u></u>	<u><u>18,855</u></u>

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 13 September 2022 and signed on their behalf by:

**E J Greening**

The notes on pages 8 to 16 form part of these financial statements.

**AL KALIMA**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**1. General information**

Al Kalima is a registered charity in England and Wales. Charity number 1079965. Their registered office is 7 Westbourne Gardens, Trowbridge, Wiltshire, BA14 9AW.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Al Kalima meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**2.3 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Cash at bank and in hand**

Cash at bank and 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.

**AL KALIMA**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. Accounting policies (continued)**

**2.5 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

**2.6 Financial instruments**

The Company 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.

**2.7 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company 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 Company for particular purposes. The costs 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.

**3. Income from donations and legacies**

	<b>Restricted funds 2021 \$</b>	<b>Unrestricted funds 2021 \$</b>	<b>Total funds 2021 \$</b>
Donations	<u>89,219</u>	<u>16,849</u>	<u>106,068</u>

  

	<i>Restricted funds 2020 \$</i>	<i>Unrestricted funds 2020 \$</i>	<i>Total funds 2020 \$</i>
Donations	<u>33,219</u>	<u>14,379</u>	<u>47,598</u>

**AL KALIMA**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**4. Income from charitable activities**

	<b>Unrestricted funds 2021 \$</b>	<b>Total funds 2021 \$</b>
Income from charitable activities - Direct costs - Activities	<u>689</u>	<u>689</u>

	<i>Unrestricted funds 2020 \$</i>	<i>Total funds 2020 \$</i>
Income from charitable activities - Direct costs - Activities	<u>1,818</u>	<u>1,818</u>

**5. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2021 \$</b>	<b>Unrestricted funds 2021 \$</b>	<b>Total funds 2021 \$</b>
Direct costs - Activities	<u>52,152</u>	<u>40,902</u>	<u>93,054</u>

	<i>Restricted funds 2020 \$</i>	<i>Unrestricted funds 2020 \$</i>	<i>Total funds 2020 \$</i>
Direct costs - Activities	<u>67,252</u>	<u>11,642</u>	<u>78,894</u>

**AL KALIMA**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. Analysis of expenditure by activities**

	Activities undertaken directly 2021 \$	Support costs 2021 \$	Total funds 2021 \$
Direct costs - Activities	66,361	26,693	<b>93,054</b>

	Activities undertaken directly 2020 \$	Support costs 2020 \$	Total funds 2020 \$
Direct costs - Activities	74,097	4,797	78,894

**7. Independent examiner's remuneration**

	2021 \$	2020 \$
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<b>2,679</b>	3,401

**8. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - \$NIL).

During the year ended 31 December 2021, no Trustee expenses have been incurred (2020 - \$NIL).

**9. Creditors: Amounts falling due within one year**

	2021 \$	2020 \$
Accruals and deferred income	<b>4,080</b>	7,074

**AL KALIMA**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**10. Financial instruments**

	<b>2021</b>	<i>2020</i>
	<b>\$</b>	<b>\$</b>
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u><b>36,638</b></u>	<u><b>25,929</b></u>

Financial assets measured at fair value through income and expenditure comprise bank balances in various currencies, translated into US Dollars at the year end exchange rate.

**AL KALIMA**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. Statement of funds**

**Statement of funds - current year**

	Balance at 1 January 2021 \$	Income \$	Expenditure \$	Transfers in/out \$	Balance at 31 December 2021 \$
<b>Unrestricted funds</b>					
General Funds - all funds	<u>12,282</u>	<u>17,538</u>	<u>(40,902)</u>	<u>3,691</u>	<u>(7,391)</u>
<b>Restricted funds</b>					
Tan-Jaz	826	20,809	(17,037)	(2,734)	1,864
Chanting	-	3,514	(4,737)	-	(1,223)
Noorul Abaa	747	-	-	(747)	-
Mallouhi	5,000	-	(4,790)	(210)	-
Distribution	-	55,100	(25,588)	-	29,512
Imams	-	9,796	-	-	9,796
	<u>6,573</u>	<u>89,219</u>	<u>(52,152)</u>	<u>(3,691)</u>	<u>39,949</u>
<b>Total of funds</b>	<u><u>18,855</u></u>	<u><u>106,757</u></u>	<u><u>(93,054)</u></u>	<u><u>-</u></u>	<u><u>32,558</u></u>



**AL KALIMA**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 December 2020</i>
	\$	\$	\$	\$	\$
General Funds - all funds	<u>8,864</u>	<u>16,198</u>	<u>(11,642)</u>	<u>(1,138)</u>	<u>12,282</u>
	<i>Balance at 1 January 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 December 2020</i>
	\$	\$	\$	\$	\$
<b>Restricted funds</b>					
Restricted Funds - all funds	<u>39,469</u>	<u>33,217</u>	<u>(67,251)</u>	<u>1,138</u>	<u>6,573</u>
<b>Total of funds</b>	<u><u>48,333</u></u>	<u><u>49,415</u></u>	<u><u>(78,893)</u></u>	<u><u>-</u></u>	<u><u>18,855</u></u>

**12. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 January 2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers in/out</b>	<b>Balance at 31 December 2021</b>
	\$	\$	\$	\$	\$
General funds	12,282	17,538	(40,902)	3,691	(7,391)
Restricted funds	6,573	89,219	(52,152)	(3,691)	39,949
	<u>18,855</u>	<u>106,757</u>	<u>(93,054)</u>	<u>-</u>	<u>32,558</u>

**AL KALIMA**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**12. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 January 2020</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 December 2020</i>
	\$	\$	\$	\$	\$
General funds	8,864	16,198	(11,642)	(1,138)	12,282
Restricted funds	39,469	33,217	(67,251)	1,138	6,573
	<u>48,333</u>	<u>49,415</u>	<u>(78,893)</u>	<u>-</u>	<u>18,855</u>

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2021</b>	<b>Unrestricted funds 2021</b>	<b>Total funds 2021</b>
	\$	\$	\$
Current assets	41,349	(4,711)	36,638
Creditors due within one year	(1,400)	(2,680)	(4,080)
<b>Total</b>	<u>39,949</u>	<u>(7,391)</u>	<u>32,558</u>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2020</i>	<i>Unrestricted funds 2020</i>	<i>Total funds 2020</i>
	\$	\$	\$
Current assets	10,573	15,356	25,929
Creditors due within one year	(4,000)	(3,074)	(7,074)
<b>Total</b>	<u>6,573</u>	<u>12,282</u>	<u>18,855</u>

**AL KALIMA**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>2021</b>	<i>2020</i>
	<b>\$</b>	<b>\$</b>
	<b>13,703</b>	<i>(29,478)</i>
Net income/expenditure for the year (as per Statement of Financial Activities)	<u>                    </u>	<u>                    </u>
<b>Adjustments for:</b>		
	<u>                    </u>	<u>                    </u>
<b>Net cash provided by/(used in) operating activities</b>	<u><b>13,703</b></u>	<u><i>(29,478)</i></u>

**15. Analysis of cash and cash equivalents**

	<b>2021</b>	<i>2020</i>
	<b>\$</b>	<b>\$</b>
Cash in hand	<b>36,638</b>	<i>25,929</i>
	<u>                    </u>	<u>                    </u>
<b>Total cash and cash equivalents</b>	<u><b>36,638</b></u>	<u><i>25,929</i></u>

**16. Analysis of changes in net debt**

	<b>At 1 January 2021</b>	<b>Cash flows</b>	<b>At 31 December 2021</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash at bank and in hand	<b>25,929</b>	<b>10,709</b>	<b>36,638</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
	<u><b>25,929</b></u>	<u><b>10,709</b></u>	<u><b>36,638</b></u>

**AL KALIMA**  
(A Company Limited by Guarantee)

**INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	2021 \$	2021 \$	2020 \$	2020 \$
<b>Income</b>				
Donations received	106,068		47,598	
Sales	689		1,818	
	<u>106,757</u>			49,416
<b>Gross income in the reporting period</b>		<u>106,757</u>		<u>49,416</u>
<b>Less:</b>				
<b>Charitable activities</b>				
Translation	13,234		22,824	
Recording	5,537		9,660	
Book Production	31,280		16,000	
Travel/Freight	3,421		1,363	
	<u>53,472</u>			49,847
<b>Support costs</b>				
Travel	8,636		-	
Accountancy	2,679		3,401	
Professional Fees	12,890		24,250	
Sundries	110		18	
Advertising	547		134	
Write off	11,753		-	
	<u>36,615</u>			27,803
<b>Finance</b>				
Bank charges	585		1,002	
Foreign exchange gains and losses	2,382		242	
	<u>2,967</u>			1,244
<b>Total expenditure</b>		<u>93,054</u>		<u>78,894</u>
<b>Net income/(expenditure) before taxation for the reporting period</b>		<u>13,703</u>		<u>(29,478)</u>
<b>Net income/(expenditure) for the reporting period</b>		<u>13,703</u>		<u>(29,478)</u>
<b>Surplus/(Deficit) for the reporting period</b>		13,703		(29,478)
<b>Surplus brought forward at 1 January 2021</b>		18,855		48,333
<b>Surplus carried forward at 31 December 2021</b>		<u>32,558</u>		<u>18,855</u>



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