

**Decree No. (33) of 2022**  
**Establishing the Saeed Ahmed Lootah Charity Foundation<sup>1</sup>**

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**We, Mohammed bin Rashid Al Maktoum, Ruler of Dubai,**

After perusal of:

Law No. (8) of 2015 Concerning the Community Development Authority in Dubai;

Law No. (12) of 2017 Regulating Civil Society Organisations in the Emirate of Dubai;

Decree No. (9) of 2022 Placing Private Public-benefit Entities Established Pursuant to Legislation under the Supervision and Audit of the Community Development Authority in Dubai;

Resolution No. (17) of 2021 Establishing a Special Tribunal to Administer the Estate of the Late Saeed Ahmed Lootah; and

The Tribunal Decision Issued on 18 January 2022, and

For the purposes of ensuring proper management of the property, assets, and funds secured by the late Saeed Ahmed Lootah and designated for charity by him, during his lifetime, such as voluntary bequests, endowments, and charity funds,

**Do hereby issue this Decree.**

**Definitions**

**Article (1)**

The following words and expressions, wherever mentioned in this Decree, will have the meaning indicated opposite each of them unless the context implies otherwise:

UAE:                      The United Arab Emirates.

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*<sup>1</sup>Every effort has been made to produce an accurate and complete English version of this legislation. However, for the purpose of its interpretation and application, reference must be made to the original Arabic text. In case of conflict, the Arabic text will prevail.*

Emirate:	The Emirate of Dubai.
Ruler:	His Highness the Ruler of Dubai.
CDA:	The Community Development Authority in Dubai.
Tribunal:	The Special Tribunal formed pursuant to the above-mentioned Resolution No. (17) of 2021 to administer the Founder's estate.
Foundation:	The Saeed Ahmed Lootah Charity Foundation established pursuant to this Decree.
Founder:	The late Saeed Ahmed Lootah.
Board of Trustees:	The board of trustees of the Foundation.
Director General:	The director general of the Foundation.
Charter:	The charter of the Foundation.

### **Establishment of the Foundation Article (2)**

Pursuant to this Decree, a private public-benefit foundation named the "Saeed Ahmed Lootah Charity Foundation" is established. The Foundation will have an independent legal personality, and the full capacity to act in accordance with its objectives, the provisions of this Decree, and the Charter.

### **Head Office of the Foundation Article (3)**

The head office of the Foundation will be located in the Emirate. The Board of Trustees may establish branches of the Foundation within and outside of the Emirate.

## **Objectives and Functions of the Foundation**

### **Article (4)**

The Foundation aims to provide charitable, humanitarian, educational, cultural, and other public-benefit services within and outside of the UAE. For this purpose, the Foundation will:

1. establish and manage educational institutions and healthcare facilities;
2. sponsor the students and trainees in the Foundation's schools, institutes, and colleges, or in the entities adopting the system implemented in these schools, institutes, and colleges, within or outside of the UAE, by granting them interest-free loans to cover their tuition fees;
3. provide financial assistance to patients with incurable diseases who are receiving treatment at the Dubai Medical College for Girls, the Dubai Medical Centre, and other healthcare facilities affiliated to the Foundation;
4. contribute to helping and supporting those in urgent financial need;
5. identify those who are eligible to receive Zakat and disburse it to them;
6. establish and manage, or participate in establishing and managing, charitable projects within and outside of the UAE;
7. invest in, and manage, real property and facilities; establish, or hold shares in, projects and companies; and carry on any commercial business, as may be appropriate for the purpose of achieving the objectives and serving the goals of the Foundation;
8. contribute to environmental protection and preservation projects in coordination with the concerned entities in the Emirate; and
9. perform any other work or activities that serve the goals of the Foundation.

## **Share Capital of the Foundation**

### **Article (5)**

- a. The share capital of the Foundation is comprised of the assets and property that the Tribunal considers were designated by the Founder for charity, including voluntary bequests, endowments, and charity funds.

- b. The Tribunal will identify the assets and property referred to in paragraph (a) of this Article, and will transfer the same to the Foundation.

## **Management of the Foundation**

### **Article (6)**

The Foundation will be managed, and its business and activities regulated, in accordance with the provisions of this Decree; the Charter; any amendments thereto; and any regulations, bylaws, and resolutions adopted by the Board of Trustees in this respect.

## **Board of Trustees**

### **Article (7)**

- a. The Foundation will have a Board of Trustees, which serves as the highest authority of the Foundation and undertakes full supervision of the Foundation. The Board of Trustees will be comprised of a chairman, a vice chairman, and at least five (5) members who are known for their competence and integrity. Members of the Board of Trustees will be appointed pursuant to a resolution of the Ruler for a renewable term of five (5) years.
- b. The Board of Trustees will convene at the invitation of its chairman, or vice chairman if the chairman is absent, at least once every three (3) months or where necessary. Meetings of the Board of Trustees will be valid if attended by the majority of its members, provided that its chairman or vice chairman is in attendance.
- c. Resolutions and recommendations of the Board of Trustees will be passed by majority vote of its attending members; and in the event of a tie, the chair of the meeting will have a casting vote.
- d. The Director General must be invited to attend the meetings of the Board of Trustees, except where matters relating to him personally are to be discussed in these meetings. The Director General may participate in the deliberations of the Board of Trustees without the right to vote.
- e. The meeting proceedings, the resolutions, and the recommendations of the Board of Trustees will be recorded in minutes of meetings. These minutes must include a brief summary of the discussions that took place in the meetings, and must be signed by the attending members. A dissenting member will have the right to record his dissenting

opinion in the minutes of the relevant meeting. All resolutions passed by the Board of Trustees must be maintained in a special register.

## **Functions of the Board of Trustees**

### **Article (8)**

- a. The Board of Trustees will exercise all the duties and powers required to manage the Foundation; and will undertake all acts and dispositions that ensure the achievement of the Foundation's objectives. For these purposes, the Board of Trustees will have the duties and powers to:
  1. approve the general policy and annual plans of the Foundation in light of its objectives;
  2. approve the Charter, and the administrative and financial bylaws regulating the work of the Foundation and the committees and work teams formed by the Board of Trustees;
  3. approve the organisational and administrative structure of the Foundation;
  4. appoint, or dismiss, the Director General;
  5. form the boards of trustees of the educational institutions affiliated to the Foundation; the committees of the Board of Trustees; and the administrative bodies that will assist the Board of Trustees in achieving the objectives of the Foundation and enabling it to perform its functions;
  6. approve the annual budget and financial statements of the Foundation;
  7. invest and manage the property of the Foundation in accordance with the provisions of Islamic Sharia, with a view to achieving the objectives of the Foundation;
  8. establish the companies that support the achievement of the objectives of the Foundation; and
  9. exercise any other duties or powers required for achieving the objectives of the Foundation and for enabling it to perform its functions.

- b. The Board of Trustees may distribute work among its members based on the nature of the activities of the Foundation. The Board of Trustees may delegate any of its powers under paragraph (a) of this Article to any of its members; and may authorise any of its members to supervise any activities of the Foundation, provided that such delegation or authorisation is specific and in writing.
- c. The Board of Trustees may not obtain loans from others, or provide loans to others out of the Foundation's funds. This does not apply to interest-free loans provided to students or any loans that contribute to the achievement of the objectives of the Foundation.
- d. The Board of Trustees will not have the right to dissolve the Foundation, or temporarily or permanently cease its activities.

**Obligations of the Board of Trustees**  
**Article (9)**

In the course of performing its functions under this Decree, the Board of Trustees must:

- 1. observe the highest levels of due diligence in exercising its duties and powers, with a view to achieving the objectives of the Foundation;
- 2. ensure that the administrative expenses of the Foundation are incurred in compliance with the restrictions and rules prescribed by the financial regulations of the Foundation, and within the limits required for achieving its objectives only, without extravagance or waste;
- 3. maintain the charitable nature of the Foundation's activities and channel its available resources into charitable projects; and
- 4. submit to the CDA an annual report on the work and activities of the Foundation; and always maintain a copy of that report at the head office of the Foundation.

**Director General**  
**Article (10)**

- a. The Director General will be appointed and dismissed pursuant to a resolution of the Board of Trustees.

- b. The Director General will be directly responsible to the Board of Trustees for implementing the approved policies, plans, and programmes of the Foundation; the Charter; and the resolutions passed by the Board of Trustees; and for following up the daily work of the Foundation. The duties and powers of the Director General will be determined pursuant to a resolution of the Board of Trustees.

### **Executive Body of the Foundation**

#### **Article (11)**

- a. The executive body of the Foundation will be comprised of the Director General and a number of administrative and technical employees.
- b. The executive body of the Foundation will be headed by the Director General.
- c. The employees of the executive body of the Foundation will be appointed, and their rights and obligations determined, pursuant to the relevant human resources regulations approved by the Board of Trustees.
- d. The executive body of the Foundation will be responsible for carrying out all its operations in accordance with the bylaws, regulations, and resolutions issued in this respect.

### **Financial Resources of the Foundation**

#### **Article (12)**

The financial resources of the Foundation will consist of:

- 1. the Foundation share capital referred to in Article (5) of this Decree;
- 2. the movable and immovable assets allocated to the Foundation;
- 3. proceeds from the assets and investments owned by the Foundation; and
- 4. any other financial resources approved by the Board of Trustees.

**Financial Year of the Foundation**  
**Article (13)**

The Board of Trustees will determine the commencement and end dates of the financial year of the Foundation.

**Financial Affairs of the Foundation**  
**Article (14)**

- a. In each financial year, the Director General will prepare a special report containing a detailed statement of the revenue and expenditure of the Foundation, including the amounts spent on its various charitable activities. The Director General will also prepare the draft annual budget and financial statements of the Foundation in accordance with the generally recognised accounting standards; and submit the same to the Board of Trustees for approval.
- b. The Board of Trustees may deduct part of the share capital or other financial resources of the Foundation, or portion of the proceeds of its assets and investments, to create a reserve. This reserve will be used in the years in which the Foundation's expenditure exceeds its revenue on account of the size of its various programmes and activities and the priorities determined by the Board of Trustees.
- c. The Board of Trustees will appoint a specialised company or entity to invest the reserve funds referred to in paragraph (b) of this Article, and to invest the unutilised property of the Foundation in short- and medium-term investments in a manner that suits the nature of that property and satisfies the requirements of the Foundation in line with the provisions of Islamic Sharia.
- d. The Foundation will maintain regular accounting books and records as prescribed by the legislation applicable to commercial companies.

**Property of the Foundation**  
**Article (15)**

The Board of Trustees may not exchange all or any of the movable and immovable property allocated or designated to the Foundation for any other property, unless the Foundation would gain an actual benefit from the exchange. This exchange may only be effected



pursuant to a resolution of the Board of Trustees passed by a two-thirds majority of its members.

### **External Auditor**

#### **Article (16)**

- a. An external auditor will be appointed to the Foundation, and his remuneration will be determined, pursuant to a resolution of the Board of Trustees.
- b. The external auditor will audit the accounts of the Foundation and verify compliance with the regulations adopted by it; and must submit an annual report on the outcomes of the audit to the Board of Trustees.
- c. The external auditor will have the right to access all the financial records, accounting books, instruments, and other documents of the Foundation; and may request the clarifications he deems necessary to discharge his duty. The chairman of the Board of Trustees or the Director General, as the case may be, must enable the external auditor to perform his duties, otherwise the external auditor must document the failure to do that in the report that he submits to the Board of Trustees.

### **Internal Auditor**

#### **Article (17)**

- a. An internal auditor will be appointed to the Foundation pursuant to a resolution of the Board of Trustees.
- b. The internal auditor will monitor compliance by the Board of Trustees, the Director General, and the executive body of the Foundation with the provisions of this Decree, the Charter, and the regulations adopted by the Foundation; and will provide a report that contains his comments on the same. That report will be maintained at the head office of the Foundation and a copy of which will be sent to the CDA and the Board of Trustees.
- c. The internal auditor will have the right to access all the books, records, instruments, and other documents of the Foundation; and may request any clarifications he deems necessary. The chairman of the Board of Trustees or the Director General, as the case may be, must enable the internal auditor to perform his duties.

**Dissolving the Board of Trustees**  
**Article (18)**

Where the property of the Foundation is used for any purpose that contradicts with its objectives, or where acts of gross mismanagement of the Foundation are committed, in violation of the provisions of this Decree, the Charter, or the legislation in force in the Emirate, the Ruler will issue a resolution dissolving the Board of Trustees and appointing a new Board of Trustees to replace it.

**Dissolving and Liquidating the Foundation**  
**Article (19)**

- a. The Foundation will be dissolved and liquidated if it becomes unable to achieve its objectives or perform its functions due to insufficiency or total loss of its capital. The Foundation may not be dissolved or liquidated for any other reason.
- b. The Foundation will be dissolved and liquidated pursuant to a decree issued by the Ruler.

**Transfer of the Foundation Property**  
**Article (20)**

In the event of liquidation of the property of the Foundation pursuant to the provisions of Article (19) of this Decree, the Government will determine the entity to which the property remaining after liquidation will be transferred. In this case, that entity must have the same objectives for which the Foundation is established.

**Governing Law**  
**Article (21)**

The Foundation will operate in accordance with this Decree, the Charter, and other legislation in force in the Emirate.

**Commencement and Publication**  
**Article (22)**

This Decree comes into force on the day on which it is issued, and will be published in the Official Gazette.

**Mohammed bin Rashid Al Maktoum**  
**Ruler of Dubai**

Issued in Dubai on 7 July 2022  
Corresponding to 8 Thu al-Hijjah 1443 A.H.