

# HELP THE NEEDY CHARITABLE TRUST

England & Wales · Charity number 1059951

## Details

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**Other names**                      HELP THE NEEDY

**Status**                              Registered

**Legal form**                        Other

**Registered**                        1996-12-31

**Register**                            [View on the Charity Commission register](#)

## Contact

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**Address**                            Suite 501  
Crown House  
North Circular Road  
London  
NW10 7PN

**Phone**                              07719034197

**Email**                                [admin@helphtheneedy.org.uk](mailto:admin@helphtheneedy.org.uk)

**Website**                            [www.helphtheneedy.org.uk](http://www.helphtheneedy.org.uk)

## Activities

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**Objects:** 2.1.THE RELIEF OF THOSE INHABITANTS OF WAR TORN AREAS IN PARTICULAR BUT WITHOUT LIMITATION BY: 2.2. THE SUPPLY AND TRANSPORTATION OF HUMANITARIAN AID. 2.3.THE RELIEF OF SICKNESS. 2.4.THE RELIEF OF POVERTY AND 2.5.THE ADVANCEMENT OF EDUCATION.

**Activities:** Our Charity set out to do: General Charitable Purposes, Education/ Training, Medical/Health/Sickness, Disability, Relief pf Poverty, Overseas aid/Famine relief, Accommodation/HousingOur charity helps: Women, Children/ Young People, Elderly/Old People, People with Disability/Special Need, Other Charities/ Voluntary Bodies, General Public/Mankind

## Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Bangladesh
- Burma
- Iraq
- Pakistan

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£2,564,678	£2,595,830	£809,290	10
2024-02-29	£3,067,859	£3,182,627	£840,931	11
2023-02-28	£2,086,330	£2,266,406	£965,587	11
2022-02-28	£2,075,725	£2,898,552	£1,146,361	30
2021-02-28	£5,132,381	£4,642,651	£1,963,929	42

## Trustees

Name	Role	Appointed
MOHAMAD ABDUL WAHAB KASIM		
RAAD SALMAN		2018-12-28
Sameh Ali Ramadan Mohamed		2025-02-01

**HELP THE NEEDY CHARITABLE TRUST**

England & Wales - Charity number 1059951

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# Accounts

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# HELP THE NEEDY

## CHARITABLE TRUST

Registered Charity No: 1059951

HELP THE NEEDY  
CHARITABLE TRUST



مجم توزيع المساعدات  
النقدية  
م والارامل في العراق

Cash support  
for Orphans and Widows  
In Iraq



ANNUAL REPORT AND FINANCIAL STATEMENTS  
For the Year Ended 28 February 2025

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# Message From the Board of Trustees

The growing complexity of social challenges places increasing responsibility not only on governments but also on individuals, communities, and charitable organisations. Encouragingly, more people and institutions are stepping forward to address these issues, demonstrating a shared commitment to social impact and human welfare. Corporate social responsibility initiatives continue to expand, and volunteerism remains a vital contributor to community support.

At Help the Needy Charitable Trust, our greatest strength lies in the dedication of the people and partners who support our mission. Over the past 27 years, we have built a strong network united by a common purpose: driving meaningful, lasting change. Our experience continually shows that collaboration leads to innovative solutions and more sustainable outcomes.

Our focus remains on addressing real-world challenges by assessing needs accurately, developing practical solutions, and implementing purposeful projects. Together with our partners and supporters, we are committed to confronting the critical issues facing vulnerable communities today.

On behalf of the Board of Trustees, I express our sincere gratitude to our partners, managers, staff, and volunteers. Your steadfast support enables us to continue our work to reduce poverty and uplift communities most in need. Through collective effort, we continue to build a society rooted in compassion and mutual support.

Thank you for your dedication to our mission.

Sincerely,

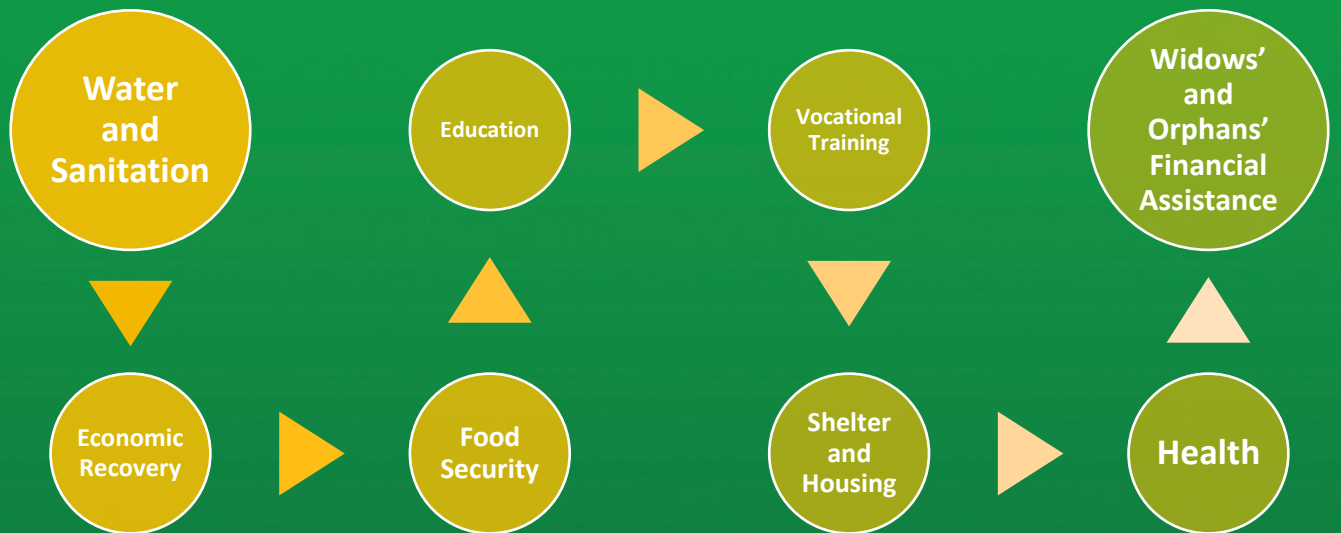


**Raad Salman**  
*Chair, Board of Trustees*

## About Help the Needy Charitable Trust

Established in 1996 and registered with the Charity Commission of England and Wales (No. 1059951), Help the Needy Charitable Trust is an international non-profit humanitarian and development organisation committed to supporting vulnerable individuals and families worldwide.

### Areas of Focus



Our mission is to assist vulnerable families with compassion, inclusivity, and respect—regardless of race, ethnicity, or religion. Our work centres around two core objectives:

1. Preserving life and dignity during emergencies.
2. Empowering individuals and communities to achieve long-term economic stability.

We remain committed to fostering hope, resilience, and sustainable progress for those facing adversity.

## Our Vision

- To empower vulnerable women and children by providing shelter, food, and access to essential healthcare and education, enabling them to achieve economic recovery and long-term stability.

## Our Mission

- To combat poverty and restore dignity to orphans, widows, and families affected by disasters and chronic hardship.

## Our Values

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### Transparency

We engage communities, beneficiaries, and stakeholders openly and responsibly, ensuring clarity and integrity across all activities.

### Accountability

We uphold strong governance and accountability across all operations to maintain trust and deliver meaningful impact.

### Empowerment

We foster an environment that enables individuals, both beneficiaries and staff, to reach their full potential and contribute effectively to shared goals.

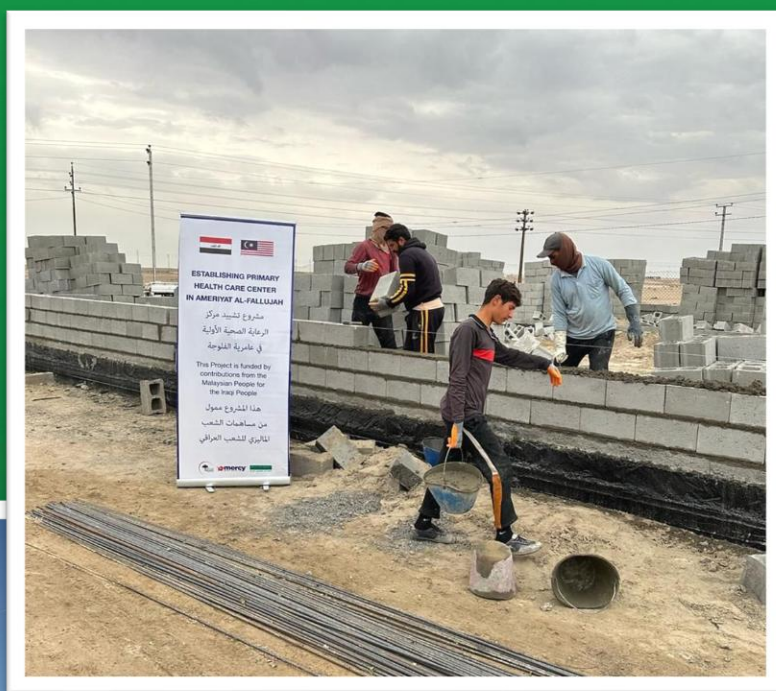
# Humanitarian Response

## Healthcare

### Establishment of the Primary Healthcare Centre

In February 2025 Help the Needy started the construction of a permanent Primary Healthcare Centre (PHCC) in February 2025 in **Bzeibiz, Anbar Governorate, Iraq** in partnership with the Ministry of Foreign Affairs Malaysia and MERCY Malaysia, the PHCC is in line with Iraqi Ministry of Health requirements for permanent structures that will serve internally displaced Iraqis at the Bzeibiz IDPs Camps site in Ameriyat Al-Fallujah, Anbar Governorate.

The PHCC will be completed later in 2025 and will provide healthcare services to approximately 1300 IDP families in the Bzeibiz IDPs Camps site in Ameriyat Al-Fallujah, Anbar Governorate.





## Food Security

Food Security remains a central pillar of our humanitarian interventions. Through the Food Parcels Distribution Programme, we provide essential supplies to vulnerable families throughout the year, particularly during the Ramadan and Eid-ul-Adha (Qurbani) season.

### Programme Objectives

- Ensure consistent access to essential food items.
- Promote balanced nutrition and overall well-being.

### Impact

- Delivered iftar meals and food parcels to 1865 (direct) and 9325 (indirect) beneficiaries (11190 in total) in displacement camps in northern Iraq.





## Financial Support

### Family Financial Assistance

The humanitarian situation in Iraq remains challenging. Approximately **1.2 million people** are still displaced, and many returnees face obstacles due to damaged infrastructure, limited employment, and insufficient public services. Women and children constitute the majority of internally displaced persons (IDPs), many of whom lack access to sustainable livelihoods.

### Our Response

In partnership with international organisations, we provide critical financial assistance to vulnerable families in northern Iraq, helping them meet daily essential needs.

### Impact

- Regular financial assistance delivered to 2089 (direct) and 8356 (indirect) beneficiaries (10445 in total) in displacement camps in Erbil.

Through this programme, we aim to reduce hardship and support families striving for stability.





# Sponsorship Programmes

## Widows' Support

Years of conflict have left countless families without primary wage earners. Many widows face immense hardship due to limited skills, scarce employment opportunities, and insufficient access to state support.

### Our Response

Through our Widows' Support Programme, we provide regular cash assistance to vulnerable widows across Iraq.

### Impact

- 2301 (direct) and 9204 (indirect) beneficiaries (11505 in total) were supported in Mosul, Anbar, Baghdad, and Erbil.

This programme helps vulnerable widows secure essential needs, stabilise their families, and focus on their children's education and well-being.

This programme was extended due to the growing need for widows support, as a result additional financial support was distributed to 2301 (direct) and 9204 (indirect) beneficiaries (11505 in total) in Mosul, Anbar, Baghdad, and Erbil.

## Orphans' Sponsorship

Orphans in Iraq face significant vulnerabilities due to the lasting impact of conflict and unstable social conditions. Many lack access to essential services, proper nutrition, and education.

### Our Response

Our Orphan Sponsorship Programme provides regular financial assistance to orphans and their guardians, supporting:

- Continued education
- Improved nutrition
- Enhanced overall well-being

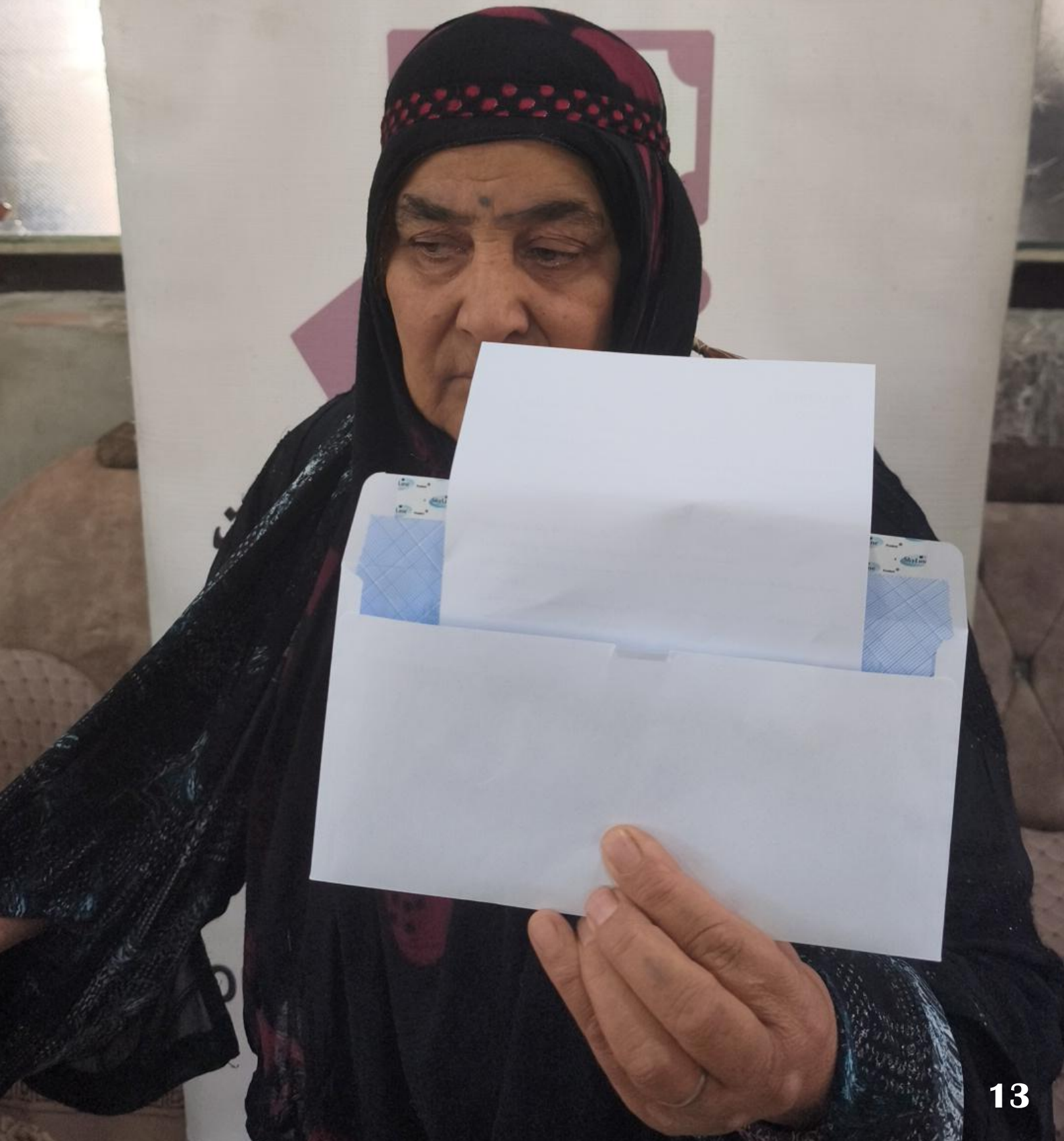
### Impact

- 2200 Orphans received financial support in Mosul, Anbar, Baghdad, and Erbil.

This programme strengthens families' ability to provide stable, nurturing environments for orphans in need for financial support.



HELP THE NEEDY  
CHARITABLE TRUST



# Religious and Social Programmes

## Ramadan and Qurbani

Every year during Ramadan and Eid-ul-Adha, we support families in need with food parcels, hot meals, and festive gifts as cities such as Mosul, Nineveh, Anbar, and Kirkuk continue to face severe hardship due to widespread destruction and limited access to essential services.

### Impact

- 1865 (direct) and 9325 (indirect), a total of 11190 people benefited from the Ramadan food baskets and hot meals during the month of Ramadan across Iraq.
- 1500 people (direct) and 7500 (indirect), a total of 9000 people received fresh Qurbani meat in 2024.





## Zakat-ul-Fitr and Eid Gifts

Our Zakat-ul-Fitr and Sadaqat-ul-Fitr initiatives ensure that vulnerable families can celebrate Eid with dignity.

### Impact

- 956 needy people and widows received food parcels that would last families for a whole month.
- 2200 young people who are in need of financial support in Mosel, Baghdad, Anbar, and Erbil received cash to help them fulfil their needs and to celebrate the occasion of Eid.





# Winter Relief

## Financial Support

The winter season poses severe challenges for vulnerable families in the north of Iraq, especially those living in displacement camps with inadequate shelter and limited resources. Every year Help the Needy distributes winter relief items to the neediest families in IDP camps.

## Impact

- **281 families** (approx. 1405 beneficiaries) in Erbil received financial assistance to purchase warm clothing, blankets, heating fuel, and food supplies.

This support reduced winter-related hardships and helped families protect their health and well-being during the coldest months





# Water Wells

## Clean Water

Given the scale and complexity of the situation, immediate needs include securing access to safe water, with specific need to ensure that the start of the school year is not delayed by lack of access to safe water, as well as supporting government surveillance and multi-sectoral coordination, access to health care, and awareness-raising on water safety. There is a need for short and medium-term measures to ensure safe water and preparedness for outbreak of waterborne disease as Iraq's cholera season approaches, as well as longer-term approaches to address water scarcity. More than four million people, including over two million children, have returned to their homes, while more than 1.8 million people, including one million children.

## Impact

- **162 returnees families** (approx. 810 beneficiaries) in rural areas of Nineveh have access to wash water.

This support reduced water-related hardships and helped families protect their health and their land need for water.



**CHARITY REGISTRATION NUMBER: 1059951**

**Help The Needy Charitable Trust**  
**Financial Statements**  
**28 February 2025**

# Help The Needy Charitable Trust

## Financial Statements

Year ended 28 February 2025

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# Help The Needy Charitable Trust

## Trustees' Annual Report

### Year ended 28 February 2025

The trustees present their report and the financial statements of the charity for the year ended 28 February 2025.

#### Reference and administrative details

<b>Registered charity name</b>	Help The Needy Charitable Trust
<b>Charity registration number</b>	1059951
<b>Principal office</b>	Suite 501 Crown House North Circular Road London NW10 7PN United Kingdom
<b>The trustees</b>	Mr Raad Salman (Chairman) Mr Mohamad Abdul Wahab Kasim Mr Sameh Ali Ramadan Mohamed (appointed 1 February 2025) Mr Ali Mare (resigned 27 November 2024)
<b>Auditor</b>	K K Associates Chartered Accountants & Statutory Auditor 305 Crown House Park Royal North Circular Road London NW10 7PN
<b>Bankers</b>	<b>Al Rayan Bank</b> 4 Stratford Place London United Kingdom W1C 1AT  <b>Lloyds TSB Bank</b> Brodlesley Green West Midlands Birmingham B9 4SU  <b>Metro Bank</b> One Southampton Row London WC1B 5HA

# Help The Needy Charitable Trust

## Trustees' Annual Report *(continued)*

### Year ended 28 February 2025

The trustees present their report and accounts for the year ended 28 February 2025. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 issued in 2019.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The affairs of Help The Needy Charitable Trust are governed by the Declaration of Trust dated 15 November 1996. The charity is managed by a board of trustees. In the year ended 28 February 2025, the following persons served as trustees:

Mr Raad Salman (Chairman)  
Mr Ali Mare (resigned 17 November 2024)  
Mr Sameh Ali Ramadan Mohamed (appointed 1 February 2025)  
Mr Mohamad Abdul Wahab Kasim

#### **OBJECTIVES AND ACTIVITIES**

The charity's objectives are the relief of inhabitants of war-torn areas, the supply and transportation of humanitarian aid, the relief of sickness, the relief of poverty, and the advancement of education. In this regard, the charity continued to support and sponsor the health and education initiatives, poverty relief efforts and construction and repair of houses and accommodation. The source of income was public donations. No grant was received from any government organization.

#### **FINANCIAL REVIEW**

The donations received this year were less than the previous year. The Trustees expect that donations received will grow again in the future.

#### **RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks, and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance and have also established, and manage, an effective internal control environment. This is supported by systems, processes and procedures.

#### **PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011.

# Help The Needy Charitable Trust

## Trustees' Annual Report *(continued)*

Year ended 28 February 2025

### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The 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 charity and the income and expenditure 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and the Charity (Accounts and Reports) Regulations 2008 as amended. 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.

### AUDITORS

K K Associates, Chartered Accountants and Registered Auditors, have been re-appointed as auditors for the ensuing year.

501 Crown House  
North Circular Road  
London NW10 7PN  
United Kingdom

Date: 18 December 2025

Signed on behalf of the trustees



Mr Raad Salman  
Chairman

# Help The Needy Charitable Trust

## Independent Auditor's Report to the Members of Help The Needy Charitable Trust

Year ended 28 February 2025

### Opinion

We have audited the financial statements of Help The Needy Charitable Trust (the 'charity') for the year ended 28 February 2025 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 28 February 2025 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;
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

# Help The Needy Charitable Trust

## Independent Auditor's Report to the Members of Help The Needy Charitable Trust *(continued)*

Year ended 28 February 2025

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts & Reports) Regulations 2008 and Charities Act 2011 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
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, 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 auditors 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:

# Help The Needy Charitable Trust

## Independent Auditor's Report to the Members of Help The Needy Charitable Trust *(continued)*

Year ended 28 February 2025

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, which it has to comply with. Our audit tests included tests to check this compliance to the extent that we are expected to do so. In our risk assessment process detailed discussions and planning took place to ensure that our audit procedures are so designed that any material irregularity including fraud will be uncovered when we carry out our tests. Our meetings with the company's management included enquiries that were focused on detection of irregularities including fraud. Discussions included consideration of the risk of management override on controls and segregation of duties reviewed.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Use of our report

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

*K K Associates*

K K Associates, Statutory Auditor  
305 Crown House, Park Royal, North Circular  
Road, London NW10 7PN  
18 December 2025

# Help The Needy Charitable Trust

## Statement of Financial Activities

Year ended 28 February 2025

		2025			2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	106,894	2,453,677	<b>2,560,571</b>	3,067,455
Investment income	6	4,107	–	<b>4,107</b>	404
<b>Total income</b>		<u>111,001</u>	<u>2,453,677</u>	<u><b>2,564,678</b></u>	<u>3,067,859</u>
<b>Expenditure</b>					
Expenditure on raising funds:	5	1,096	–	<b>1,096</b>	3,824
Expenditure on charitable activities	7,8	143,926	2,450,808	<b>2,594,734</b>	3,178,803
<b>Total expenditure</b>		<u>145,022</u>	<u>2,450,808</u>	<u><b>2,595,830</b></u>	<u>3,182,627</u>
Net (expenditure)/income		(34,021)	2,869	<b>(31,152)</b>	(114,768)
Net recognised (losses)/gains	13	(489)	-	<b>(489)</b>	(9,888)
<b>Net (expenditure)/income and net movement in funds</b>		<u>(34,510)</u>	<u>2,869</u>	<u><b>(31,641)</b></u>	<u>(124,656)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>817,175</u>	<u>23,756</u>	<u><b>840,931</b></u>	<u>965,587</u>
<b>Total funds carried forward</b>		<u>782,665</u>	<u>26,625</u>	<u><b>809,290</b></u>	<u>840,931</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on page 32 to 39 form part of these financial statements.

# Help The Needy Charitable Trust

## Statement of Financial Position

28 February 2025

	Note	2025 £	£	2024 £
<b>Fixed assets</b>				
Tangible fixed assets	14		–	67,301
<b>Current assets</b>				
Debtors	15	1,116		1,116
Cash at bank and in hand		<u>826,974</u>		<u>790,714</u>
		<b>828,090</b>		791,830
<b>Creditors: amounts falling due within one year</b>	16	<u>18,800</u>		<u>18,200</u>
<b>Net current assets</b>			<b>809,290</b>	773,630
<b>Total assets less current liabilities</b>			<b>809,290</b>	840,931
<b>Net assets</b>			<b>809,290</b>	<u>840,931</u>
<b>Funds of the charity</b>				
Restricted funds	17		<b>26,625</b>	23,756
Unrestricted funds	17		<b>782,665</b>	817,175
<b>Total charity funds</b>	19		<b>809,290</b>	<u>840,931</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2025, and are signed on behalf of the board by:



Mr Raad Salman (Chairman)  
Trustee

The notes on page 32 to 39 form part of these financial statements.

# Help The Needy Charitable Trust

## Statement of Cash Flows

Year ended 28 February 2025

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	(31,641)	(124,656)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	67,301	-
Net foreign (losses)/gains	489	9,888
Other interest receivable and similar income	(4,107)	(404)
Interest payable and similar charges	25,378	34,318
Accrued expenses/(income)	600	7,900
Cash generated from operations	58,020	(72,954)
Financial costs paid	(25,378)	(34,318)
Interest received	4,107	404
Net cash from/(used in) operating activities	<u>36,749</u>	<u>(106,868)</u>
<b>Cash flows from investing activities</b>		
Net recognised foreign currency conversion losses	(489)	(9,888)
Net cash used in investing activities	<u>(489)</u>	<u>(9,888)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>36,260</b>	<b>(116,756)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>790,714</b>	<b>907,470</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>826,974</u></b>	<b><u>790,714</u></b>

The notes on page 32 to 39 form part of these financial statements.

# Help The Needy Charitable Trust

## Notes to the Financial Statements

Year ended 28 February 2025

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Suite 501 Crown House, North Circular Road, London, NW10 7PN, United Kingdom.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor regarding the project for which they must be used.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity. Normally income is recognised once the charity has received the funds.

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2025

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixture & fittings	-	15% straight line
Equipment	-	25% straight line
Freehold building	-	written down to recoverable amount

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations</b>			
Donations – UK	<u>106,894</u>	<u>2,453,677</u>	<u>2,560,571</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations – UK	<u>17,128</u>	<u>3,050,327</u>	<u>3,067,455</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

### 5. Expenditure on raising funds

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Printing, Stationery & Promotional	153	153	85	85
Subscription	943	943	3,739	3,739
Total	<u>1,096</u>	<u>1,096</u>	<u>3,824</u>	<u>3,824</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>4,107</u>	<u>4,107</u>	<u>404</u>	<u>404</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Support to families	–	24,150	24,150
Widows Support	–	748,742	748,742
Orphan & Vulnerable	–	1,283,536	1,283,536
Health Care & Wash	–	50,772	50,772
Fittra / Ramadan Food	–	181,027	181,027
Qurbani & Eid Gift	–	43,816	43,816
Education	–	30,790	30,790
Housing & Shelter	–	87,975	87,975
Support costs (Note 18)	143,926	–	143,926
	<u>143,926</u>	<u>2,450,808</u>	<u>2,594,734</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Support to families	–	601,908	601,908
Widows Support	–	706,165	706,165
Orphan & Vulnerable	–	1,582,561	1,582,561
Health Care & Wash	–	20,564	20,564
Fittra / Ramadan Food	–	113,948	113,948
Qurbani & Eid Gift	–	38,878	38,878
Education	–	12,184	12,184
Housing & Shelter	–	18,891	18,891
Support costs (Note 18)	83,704	–	83,704
	<u>83,704</u>	<u>3,095,099</u>	<u>3,178,803</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2025

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Support to families	24,150	–	24,150	601,908
Widows Support	748,742	–	748,742	706,165
Orphan & Vulnerable	1,283,536	–	1,283,536	1,582,561
Health Care & Wash	50,772	–	50,772	20,564
Fittra / Ramadan Food	181,027	–	181,027	113,948
Qurbani & Eid Gift	43,816	–	43,816	38,878
Education	30,790	–	30,790	12,184
Housing & Shelter	87,975	–	87,975	18,891
Support costs (Note 18)	–	143,926	143,926	83,704
	<u>2,450,808</u>	<u>143,926</u>	<u>2,594,734</u>	<u>3,178,803</u>

#### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>67,301</u>	<u>–</u>

#### 10. Auditor's remuneration

	2025	2024
	£	£
Fees payable for the audit of the financial statements	<u>3,600</u>	<u>3,600</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries and consultancy	59,580	75,433
	<u>59,580</u>	<u>75,433</u>

The average head count of employees during the year was 10 (2024: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2025	2024
	No.	No.
Number of permanent staff	3	5
Number of part time staff	7	6
Number of voluntary staff	21	20
	<u>31</u>	<u>31</u>

No employee received employee benefits of more than £60,000 during the year and previous year.

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 28 February 2025

### 12. Trustee remuneration and expenses and related party transactions

The trustees did not receive any remuneration and did not charge any expenses during the current year and previous year.

There were no related party transactions during the year.

### 13. Other recognised gains/(losses)

This represents the foreign currency gain arising on restatement in UK Pound sterling of the charity's bank account balances denominated in US Dollars.

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Gains/(losses)	<u>(489)</u>	<u>(489)</u>	<u>(9,888)</u>	<u>(9,888)</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2025

#### 14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Freehold Land & Building £	Total £
<b>Cost</b>				
<b>At 1 Mar 2024 and 28 Feb 2025</b>	<u>13,629</u>	<u>151,915</u>	<u>67,301</u>	<u>232,845</u>
<b>Depreciation</b>				
At 1 Mar 2024	13,629	151,915	–	165,544
Charge for the year	–	–	67,301	67,301
<b>At 28 Feb 2025</b>	<u>13,629</u>	<u>151,915</u>	<u>67,301</u>	<u>232,845</u>
<b>Carrying amount</b>				
<b>At 28 Feb 2025</b>	<u>–</u>	<u>–</u>	<u>–</u>	<u>–</u>
At 29 Feb 2024	<u>–</u>	<u>–</u>	<u>67,301</u>	<u>67,301</u>

#### 15. Debtors

	2025 £	2024 £
Other debtors	<u>1,116</u>	<u>1,116</u>

#### 16. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	<u>18,800</u>	<u>18,200</u>

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 Mar 2024 £	Income £	Expenditure £	Gains and losses £	At 28 Feb 2025 £
Unrestricted Fund	<u>817,175</u>	<u>111,001</u>	<u>(145,022)</u>	<u>(489)</u>	<u>782,665</u>
	At 1 Mar 2023 £	Income £	Expenditure £	Gains and losses £	At 29 Feb 2024 £
Unrestricted Fund	<u>897,059</u>	<u>17,532</u>	<u>(87,528)</u>	<u>(9,888)</u>	<u>817,175</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2025

#### 17. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 Mar 2024	Income	Expenditure	Gains and losses	At 28 Feb 2025
	£	£	£	£	£
Support to Families	3,556	22,873	(24,150)	–	<b>2,279</b>
Widows Support	1,673	750,000	(748,742)	–	<b>2,931</b>
Orphan & Vulnerables	2,164	1,283,632	(1,283,536)	–	<b>2,260</b>
Fittra / Ramadan Food	2,217	182,257	(181,027)	–	<b>3,447</b>
Qurbani & Eid Gift	1,917	44,405	(43,816)	–	<b>2,506</b>
Training Education and Development	2,477	30,500	(30,790)	–	<b>2,187</b>
Housing & Shelter	4,449	87,232	(87,975)	–	<b>3,706</b>
Health Care & Wash	1,978	52,778	(50,772)	–	<b>3,984</b>
Emergency Response	3,325	–	–	–	<b>3,325</b>
	<u>23,756</u>	<u>2,453,677</u>	<u>(2,450,808)</u>	<u>–</u>	<u><b>26,625</b></u>

	At 1 Mar 2023	Income	Expenditure	Gains and losses	At 29 Feb 2024
	£	£	£	£	£
Support to Families	5,205	600,259	(601,908)	–	3,556
Widows Support	7,838	700,000	(706,165)	–	1,673
Orphan & Vulnerables	20,909	1,563,816	(1,582,561)	–	2,164
Fittra / Ramadan Food	7,762	108,403	(113,948)	–	2,217
Qurbani & Eid Gift	1,654	39,141	(38,878)	–	1,917
Training Education and Development	6,161	8,500	(12,184)	–	2,477
Housing & Shelter	3,854	19,486	(18,891)	–	4,449
Health Care & Wash	11,820	10,722	(20,564)	–	1,978
Emergency Response	3,325	–	–	–	3,325
	<u>68,528</u>	<u>3,050,327</u>	<u>(3,095,099)</u>	<u>–</u>	<u>23,756</u>

#### 18. Support costs

	Un Restricted funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Accountancy fee	<b>5,500</b>		<b>5,500</b>	5,500
Audit fee	<b>3,600</b>		<b>3,600</b>	3,600
Bank & finance charges	<b>25,378</b>		<b>25,378</b>	34,318
Consultancy	<b>25,076</b>		<b>25,076</b>	23,349
Rent & utilities	<b>15,150</b>		<b>15,150</b>	14,760
Telephone	<b>1,921</b>		<b>1,921</b>	2,177
Depreciation	<b>67,301</b>		<b>67,301</b>	–
	<u><b>143,926</b></u>	<u>–</u>	<u><b>143,926</b></u>	<u>83,704</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2025

#### 19. Summary of assets and liabilities of each category of funds of the charity

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Debtors	1,116	–	1,116
Cash at bank and in hand	800,349	26,625	826,974
Creditors (falling due within one year)	(18,800)	–	(18,800)
Net assets	<u>782,665</u>	<u>26,625</u>	<u>809,290</u>
Unrestricted funds	782,665	–	782,665
Restricted funds	–	26,625	26,625
Total Charity funds	<u>782,665</u>	<u>26,625</u>	<u>809,290</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Fixed assets	67,301	–	67,301
Debtors	1,116	–	1,116
Cash at bank & in hand	766,958	23,756	790,714
Creditors (falling due within one year)	(18,200)	–	(18,200)
Net assets	<u>817,175</u>	<u>23,756</u>	<u>840,931</u>
Unrestricted funds	817,175	–	817,175
Restricted funds	–	23,756	23,756
Total charity funds	<u>817,175</u>	<u>23,756</u>	<u>840,931</u>

#### 20. Analysis of changes in cash flow

	At 1 Mar 2024 £	Cash flows £	At 28 Feb 2025 £
Cash at bank and in hand	<u>790,714</u>	<u>36,260</u>	<u>826,974</u>

#### 21. Fundraising

The charity does not carry out significant fundraising activities from the public. Its donors are other charitable organisations.



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+44 208 838 0000

[www.helphtheneedy.org.uk](http://www.helphtheneedy.org.uk)



**HELP THE NEEDY CHARITABLE TRUST**

England & Wales - Charity number 1059951

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# Accounts

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Registered Charity No: 1059951

CHARITABLE TRUST



HELP THE NEEDY

CHARITABLE TRUST

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للأيتام والأرامل

support



***ANNUAL REPORT***

***AND FINANCIAL STATEMENTS***

***YEAR ENDED 29 FEBRUARY 2024***

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# ***MESSAGE FROM THE BOARD OF TRUSTEES***

The increasing complexity of social issues places a growing burden not only on governments but also on individuals and communities. In response, we see a heartening rise in people and charities stepping up to address society's challenges. This growing commitment to creating social impact and improving lives is a testament to our shared humanity. Corporations, too, are making significant strides by embracing corporate social responsibility (CSR), and volunteerism has become a vital force in fostering mutual support within our society.

At *Help the Needy Trust*, our greatest asset is the dedication of the people and partners who work with us. Over the past 26 years, we have cultivated a robust network of supporters united by a shared goal: creating lasting change. Time and again, we have witnessed how collaboration leads to innovative partnerships and sustainable solutions.

Our priority is to address real-world challenges by identifying needs, designing practical solutions, and implementing projects with purpose and precision. Through the knowledge and experience we have gained over the years, and in collaboration with our community of partners, we are committed to tackling the pressing issues our society faces today. On behalf of the Board of Trustees, I extend heartfelt thanks to our incredible partners, managers, staff, and volunteers. Your unwavering support enables us to continue combating poverty and uplifting less fortunate communities. Together, we are building a society sustained by mutual care and support.

Thank you for your dedication and commitment to this shared mission.

Sincerely,



**Raad Salman**

*Chair, Board of Trustees*

# ***ABOUT HELP THE NEEDY CHARITABLE TRUST***

Founded in 1996 and registered with the Charity Commission of England and Wales (No. 1059951), *Help the Needy Charitable Trust* is an international non-profit humanitarian and development organisation. We are dedicated to providing critical assistance to families and individuals in need across the globe.

Our key areas of focus include:

- **Education**
- **Shelter and Housing**
- **Health**
- **Economic Recovery**
- **Widows and Orphans Financial Assistance**
- **Vocational Training**
- **Food Security**
- **Water and Sanitation**

Our mission is to serve vulnerable families with compassion and inclusivity, regardless of race, ethnicity, or religion. Guided by a deep commitment to humanity, we strive to achieve two vital objectives:

1. **Saving lives and preserving dignity** in times of emergency.
2. **Empowering individuals and communities** to achieve economic recovery and long-term stability.

*At Help the Needy Charitable Trust*, we remain steadfast in our mission to build a better future for those in need, fostering hope and resilience in the face of adversity.

# ***VISION, MISSION AND VALUES***

## **Our Vision**

To empower and enable vulnerable women and children to achieve economic recovery and stability by providing shelter, food, and access to primary healthcare and education.

## **Our Mission**

To combat poverty and restore dignity to the lives of orphans, widows, and families affected by natural disasters and chronic poverty.

## **Our Values**

Our values reflect the foundation of our work and guide us in achieving our mission of helping vulnerable communities around the world.

- **Transparency**  
We operate with a transparent mechanism, engaging communities, beneficiaries, and key stakeholders to ensure the success and integrity of our activities. Transparency is central to our humanitarian and development work.
- **Accountability**  
We uphold a robust accountability framework within our organisation and across all our projects to maintain trust and deliver impactful outcomes.
- **Empowerment**  
We foster an environment that encourages achievement and helps every team member reach their highest potential, ensuring meaningful contributions to our shared mission.

# **HUMANITARIAN RESPONSE**

## **Food Security**

Food Security is a cornerstone of *Help the Needy Charitable Trust's* humanitarian efforts. Through our **Food Parcels Distribution Programme**, we provide essential food supplies to the most vulnerable families throughout the year, with special emphasis on significant occasions such as Ramadan and Eid-ul-Adha (Qurbani).

## **Programme Objectives**

Our programme is designed to ensure:

- A continuous supply of essential food items to families in need.
- Support for maintaining a balanced diet and overall bodily health.

## **Impact Highlights**

- Distributed iftars and food parcels to **500 families** (3000 people) in displacement camps in northern Iraq.

## **Community Engagement**

In addition to food distribution, we organise communal gatherings during Ramadan, enabling families to come together, share meals, and strengthen bonds within their local communities. These gatherings are a testament to our commitment to not just meeting basic needs but also building resilient, connected communities.



## ***FINANCIAL SUPPORT***

### **Family Financial Assistance**

Since 2014, the humanitarian situation for hundreds of thousands of displaced individuals in Iraq has remained dire. Today, **1.2 million people** are still displaced, while those who have returned to their hometowns face immense challenges due to the destruction of infrastructure, essential public services, and the lack of employment opportunities.

Reports indicate that **three million Iraqis** require humanitarian assistance, with **one million** in acute need. Internally displaced persons (IDPs), the majority of whom are women and children, face significant uncertainty in finding durable solutions. Many returnees also endure limited access to basic services and livelihood opportunities amidst ongoing social, political, and security challenges.

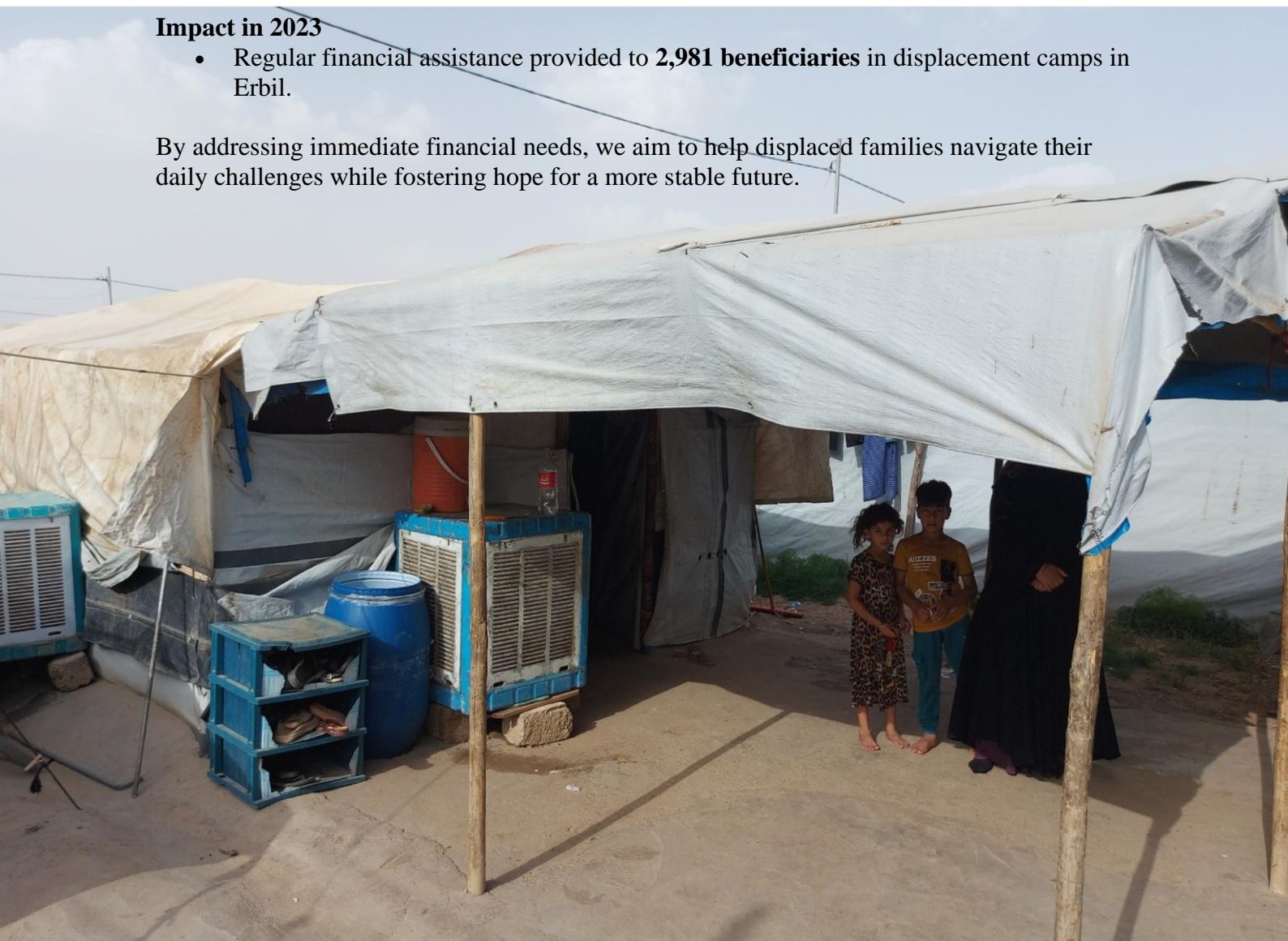
### **Our Response**

In partnership with several international organisations, *Help the Needy Charitable Trust* continues to provide critical financial support to vulnerable families in northern Iraq. This assistance enables beneficiaries to afford basic everyday necessities, offering relief and stability in challenging circumstances.

### **Impact in 2023**

- Regular financial assistance provided to **2,981 beneficiaries** in displacement camps in Erbil.

By addressing immediate financial needs, we aim to help displaced families navigate their daily challenges while fostering hope for a more stable future.



## Kids for Kids

Iraq is still home to **millions of orphans**, the situation is particularly dire in Mosul, where years of sectarian violence, armed conflict, and lack of security have significantly increased the number of orphans.

Widows and orphans often face overwhelming challenges, including a lack of sufficient or stable income to meet basic needs, limited access to state benefits, and scarce employment opportunities in their local areas.

## Challenges in Camps

In camps such as Khazer and Hassan Sham, over **1000 orphans** live with their mothers or relatives. While temporary shelters provide basic accommodation, they do not offer the essential protection, emotional support, or opportunities needed to overcome loneliness, desperation, and insecurity. Furthermore, these children lack consistent access to schooling and healthcare services, further hindering their ability to break free from the cycle of poverty.

## Our Impact

In 2023–2024, *Help the Needy Charitable Trust* provided critical cash assistance to **900 orphans** living in the U2, U3, and M1 camps in the Khazer Camps area of the Kurdistan region. This financial support helps meet their basic needs and provides a lifeline for some of the most vulnerable children and their families.

By addressing the immediate needs of orphans and widows, *Help the Needy* strives to create a foundation for hope, resilience, and opportunities for a brighter future.



## **SPONSORSHIP**

### **Widows' Support**

Decades of war and armed conflict in Iraq have left hundreds of thousands of families without fathers and brothers, the primary breadwinners. This tragic loss has significantly contributed to declining living standards and increased poverty levels, as countless women struggle to provide for their families. The burden often forces widows to seek work to support their young children, but many face barriers due to a lack of employable skills and limited access to capacity-building opportunities.

Compounding these challenges, not all widows in Iraq have access to state benefits or financial support. The scale of need far exceeds the assistance available from international organisations operating in the region.

### **Our Response**

To address this critical gap, the *Help the Needy Charitable Trust Widows' Support Programme* provides regular cash assistance to vulnerable widows across Iraq. In 2023 – 2024, we extended support to **3,100 widows** in Mosul, Anbar, Baghdad, and Erbil.

### **Impact Highlights**

This programme helps widows:

- Meet their families' basic needs.
- Gain a sense of stability amidst challenging circumstances.
- Focus on caregiving and their children's education without the overwhelming stress of financial insecurity.

By empowering widows with essential financial support, *Help the Needy* contributes to restoring dignity and resilience to the lives of women and families deeply affected by conflict.

**Cash support  
for Orphans and Widows  
In Iraq**



## **ORPHANS' SPONSORSHIP**

The lasting impact of war and civil unrest in Iraq has led to widespread social and economic challenges. Armed conflict, ongoing violence, and lack of security have caused a dramatic rise in the number of orphans, leaving countless children vulnerable. Orphans in Iraq face significant obstacles, including a lack of access to state benefits and essential services.

Many families caring for orphans struggle without a stable income, relying on irregular handouts from relatives or local organisations. However, the needs of these children extend far beyond basic necessities; they require access to healthcare, proper clothing, and education to ensure their growth, development, and protection. Without these supports, children are at greater risk of exploitation, engaging in illegal activities for petty cash or food, and facing harm or abuse.

### **Our Response**

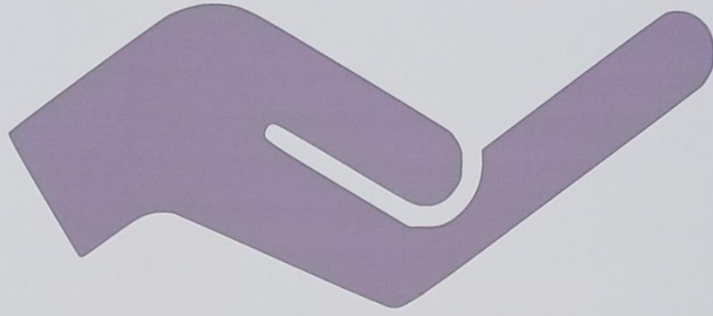
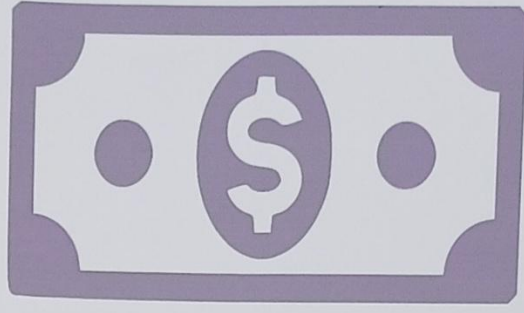
The *Help the Needy Charitable Trust Orphan Sponsorship Programme* is a long-term initiative aimed at addressing these challenges. The programme provides regular cash assistance to orphans and their mothers, enabling:

- Continued school attendance.
- Access to a healthy and balanced diet.
- Improved overall well-being and development.

### **Impact Highlights**

Currently, **2200 orphans** in Mosul, Anbar, Baghdad, and Erbil receive financial support through this programme. By addressing both immediate and long-term needs, the Orphan Sponsorship Programme empowers families to provide a safer, more stable environment for their children.

Through this initiative, *Help the Needy* is committed to safeguarding the future of vulnerable children, helping them build brighter lives and break free from cycles of poverty and insecurity.



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Support

for Orphaned and Widows



## **RELIGIOUS AND SOCIAL**

### **Ramadan and Qurbani**

The holy month of **Ramadan** and the three days of **Eid-ul-Adha** mark a significant time for Muslims around the world, a period of spiritual reflection and giving. It is a time to remember those who are in need and come together as a community in support of the most vulnerable. Every year, during Ramadan, *Help the Needy Charitable Trust* reaches out to families in desperate need, distributing:

- **Food parcels** to sustain them throughout the month.
- **Hot meals (iftars)** to break their fast with dignity.
- **Gifts** to bring joy during this special time.

For those living in harsh and hostile environments, being remembered and cared for during this sacred time holds immense significance.

### **Challenges in Mosul and Other Affected Areas**

Mosul, in particular, was devastated by military action against insurgent groups, resulting in widespread destruction of homes, hospitals, schools, shops, bridges, and roads. Despite the passage of time, **hundreds of thousands of families** in **Nineveh, Anbar, and Kirkuk** continue to face extreme hardship, with limited access to basic services, food, clean water, and job opportunities.

### **Our Impact in 2023**

- **500 food parcels** distributed to approximately **3000 people** in Mosul, Anbar, and Erbil.
- **41 livestock were sacrificed for Qurbani this year, fresh meat** was distributed to **1,200 beneficiaries** in Anbar and Ninewa during the four days of **Eid-ul-Adha** celebrations.

By providing food and essentials during these key moments, *Help the Needy* ensures that families can participate in the spiritual blessings of Ramadan and Eid, while also helping to restore dignity and hope in the face of adversity.



## ZAKAT-UL-FITR AND EID GIFTS

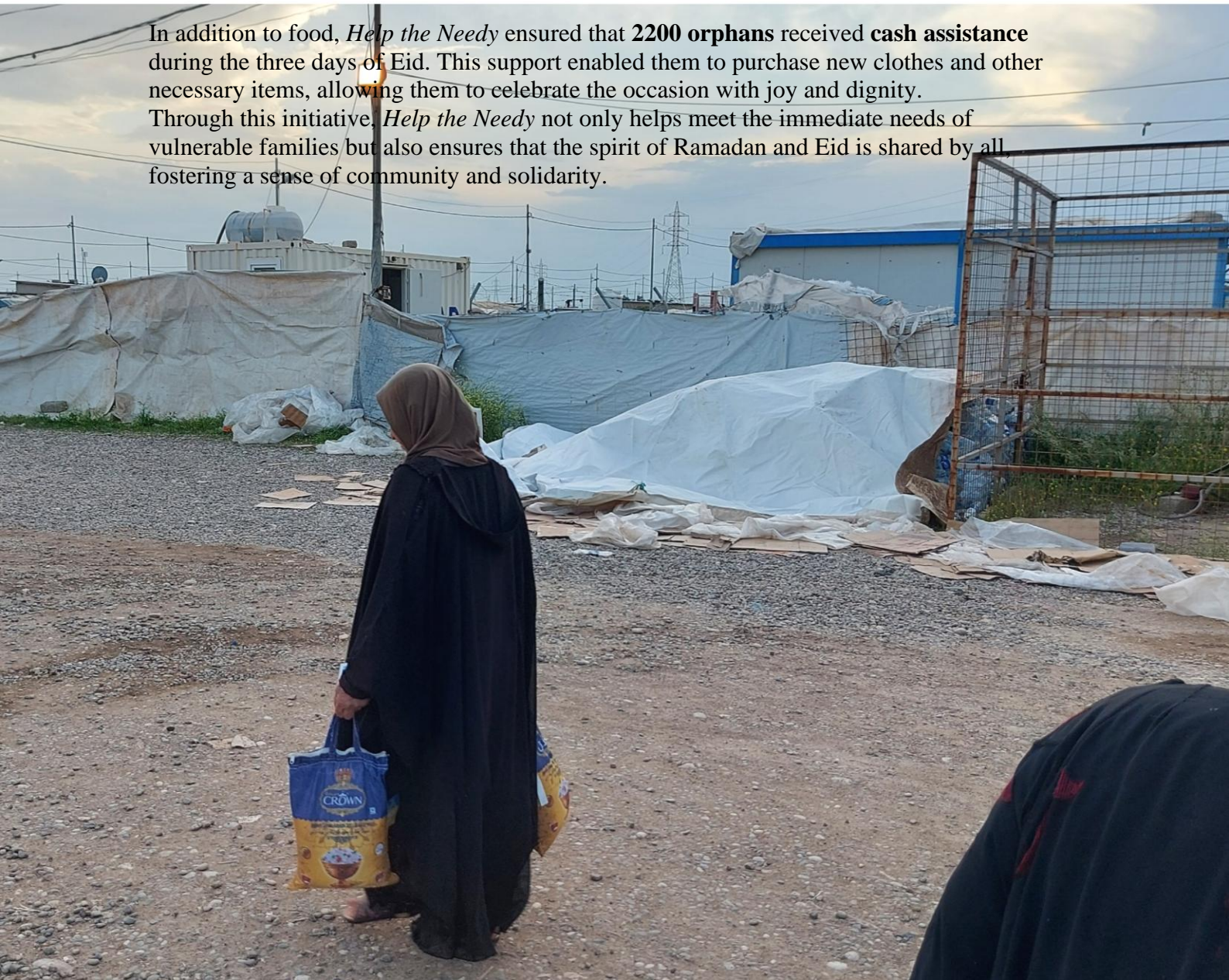
The **Zakat-ul-Fitr** and **Sadaqat-ul-Fitr** (Eid Gifts) programme is one of *Help the Needy Charitable Trust's* key religious-social initiatives that marks the end of the holy month of **Ramadan**. The three-day **Eid-ul-Fitr** celebration is a time for Muslims to come together in joy, reflecting on their endurance of hunger and thirst throughout the month. It is also a time for giving and sharing, ensuring that everyone, especially the most vulnerable, can partake in the festivities.

The **Zakat-ul-Fitr** and **Sadaqat-ul-Fitr** projects are designed to distribute food and other essential items to families in need, helping them celebrate Eid with dignity.

### Our Impact in 2023

- **Rice sacks** were distributed to families in **displacement camps in Erbil, suburbs of Baghdad, and villages in Anbar**.
- A total of **2500 people** benefited from the **Sadaqat-ul-Fitr** project.

In addition to food, *Help the Needy* ensured that **2200 orphans** received **cash assistance** during the three days of Eid. This support enabled them to purchase new clothes and other necessary items, allowing them to celebrate the occasion with joy and dignity. Through this initiative, *Help the Needy* not only helps meet the immediate needs of vulnerable families but also ensures that the spirit of Ramadan and Eid is shared by all fostering a sense of community and solidarity.



## ***INCOME GENERATION***

### **Rickshaws for Widows**

In response to the needs of thousands of widows, *Help the Needy Charitable Trust* launched the **Income Generation Programme** to address the large-scale loss of livelihoods, particularly among conflict-affected populations. Hundreds of thousands of people in Iraq require humanitarian support, including **internally displaced persons (IDPs)** and **returnees** living in vulnerable conditions such as camps, makeshift shelters, and damaged buildings. These communities face urgent needs in food security, basic services, protection, and economic support.

### **Our Response**

As part of our **Income Generation Programme**, *Help the Needy* focused on providing economic opportunities for widows with children under 16 years of age who had no stable source of income. In **2023**, we distributed **11 rickshaws** (three-wheel motorcycles) to widows in **Anbar and Mosul**, and 74 widows in **Anbar** received cows with calves.

These rickshaws provide a simple but reliable means of transportation, enabling widows to generate a steady income for their families by offering transportation services. The milk, butter and cheese from the cows will be for the family consumption and the surplus will be sold to generate a steady income for the family.

### **Impact**

By providing a source of income for widows, the programme empowered 85 families to break the cycle of poverty and dependency, giving them the opportunity to support themselves while contributing to their communities.

Through this initiative, *Help the Needy* aimed to strengthen the economic resilience of vulnerable families and restored dignity to those affected by conflict and displacement.



# ***WINTER RELIEF***

## **Financial Support**

For many vulnerable families, surviving the harsh winter months is a daily struggle, especially when they lack basic necessities such as food, clothing, and warmth. This challenge is even more pronounced for families living in inadequate **displacement camps**, where living conditions are dire.

## **Impact of Conflict and Economic Hardship**

Years of armed conflict, civil unrest, and lack of security have forced families to flee their homes in search of safety, leaving them without shelter, jobs, or stable access to resources. The situation is worsened by rising prices and the ongoing **cost of living crisis**, which make it increasingly difficult for families to meet basic needs. These conditions resulted in higher rates of illness, particularly among the **elderly** and **children under five**, with **mortality rates** increasing during the winter season.

## **Our Response: Winter Relief**

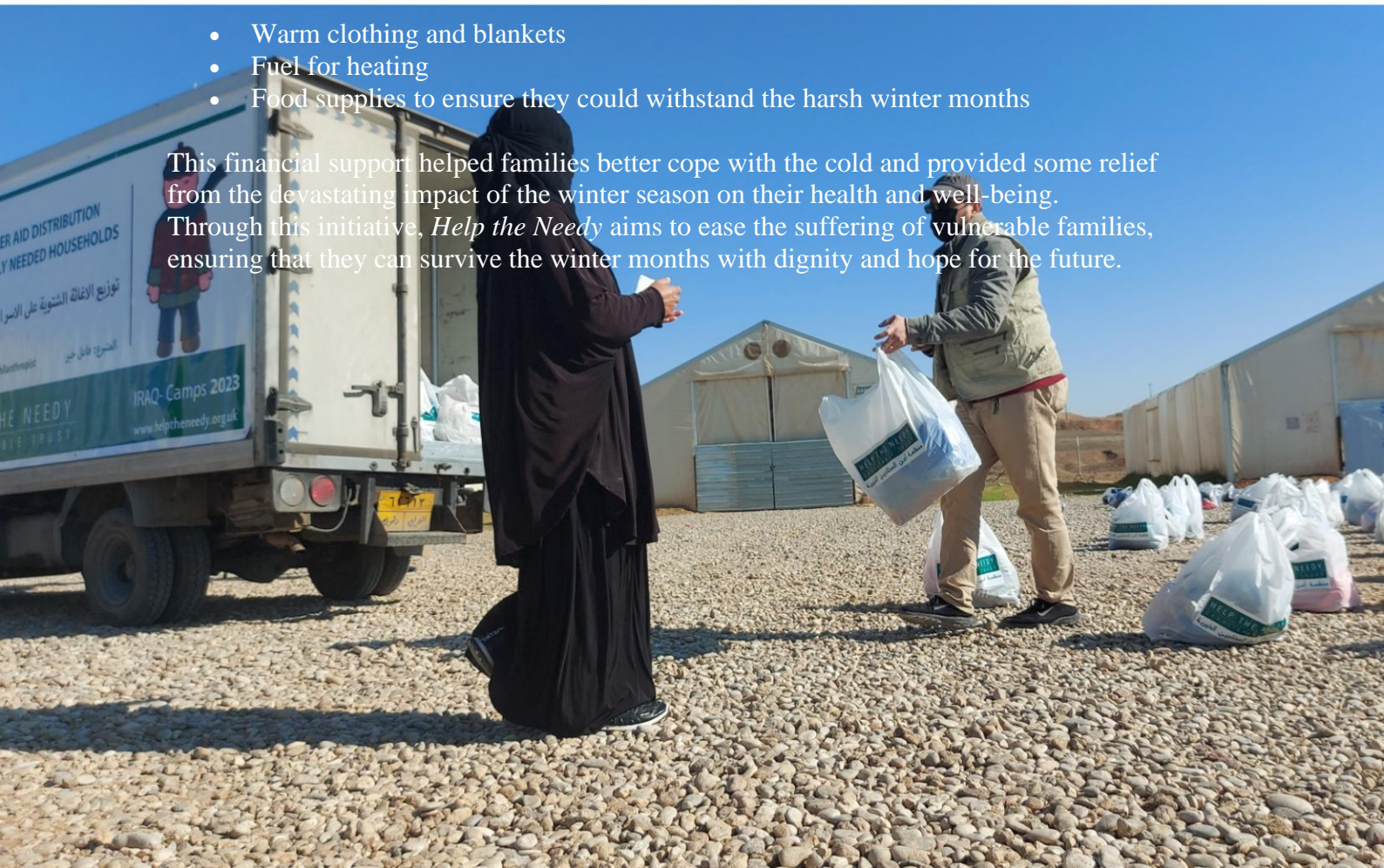
In response to these urgent needs, *Help the Needy Charitable Trust* initiated its **Winter Relief Project** to provide much-needed financial support to the most vulnerable families in Iraq.

In **2023**, **120 families** in **Mosul** received **financial assistance**, enabling them to purchase essential winter items such as:

- Warm clothing and blankets
- Fuel for heating
- Food supplies to ensure they could withstand the harsh winter months

This financial support helped families better cope with the cold and provided some relief from the devastating impact of the winter season on their health and well-being.

Through this initiative, *Help the Needy* aims to ease the suffering of vulnerable families, ensuring that they can survive the winter months with dignity and hope for the future.



CHARITY REGISTRATION NUMBER: 1059951

**Help The Needy Charitable Trust**  
**Financial Statements**  
**29 February 2024**

# Help The Needy Charitable Trust

## Trustees' Annual Report (continued)

Year ended 29 February 2024

The trustees present their report and the financial statements of the charity for the year ended 29 February 2024.

### Reference and administrative details

**Registered charity name** Help The Needy Charitable Trust

**Charity registration number** 1059951

**Principal office** Suite 501 Crown House  
North Circular Road  
London  
NW10 7PN  
United Kingdom

### The trustees

Mr Raad Salman (Chairman)  
Mr Mohamad Abdul Wahab Kasim  
Mr Ali Mare (resigned 27  
November 2024)

### Auditor

K K Associates  
Chartered Accountants & Statutory auditor  
305 Crown House  
Park Royal  
North Circular Road  
London  
NW10 7PN

### Bankers

**Al Rayan Bank**  
4 Stratford Place  
London  
United Kingdom  
W1C 1AT

**Lloyds TSB Bank**  
Brodlesley Green  
West Midlands  
Birmingham  
B9 4SU

**Metro Bank**  
One Southampton Row  
London  
WC1B 5HA

# Help The Needy Charitable Trust

## Financial Statements

Year ended 29 February 2024

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# Help The Needy Charitable Trust

## Trustees' Annual Report (*continued*)

### Year ended 29 February 2024

The trustees present their report and accounts for the year ended 29 February 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 issued in 2019.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The affairs of Help The Needy Charitable Trust are governed by the Declaration of Trust dated 15 November 1996. The charity is managed by a board of trustees. In the year ended 29 February 2024, the following persons served as trustees:

Mr Raad Salman (Chairman)  
Mr Ali Mare (resigned 17 November 2024)  
Mr Mohamad Abdul Wahab Kasim

#### **OBJECTIVES AND ACTIVITIES**

The charity's objectives are the relief of inhabitants of war-torn areas, the supply and transportation of humanitarian aid, the relief of sickness, the relief of poverty, and the advancement of education. In this regard, the charity continued to support and sponsor the health and education initiatives, poverty relief efforts and construction and repair of houses and accommodation. The source of income was public donations. No grant was received from any government organization.

#### **FINANCIAL REVIEW**

The donations received this year were higher than the previous year. The Trustees expect that donations received will grow again in the future.

#### **RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks, and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance and have also established, and manage, an effective internal control environment. This is supported by systems, processes and procedures.

#### **PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011.

# Help The Needy Charitable Trust

## Trustees' Annual Report (*continued*)

Year ended 29 February 2024

### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The 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 charity and the income and expenditure 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and the Charity (Accounts and Reports) Regulations 2008 as amended. 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.

### AUDITORS

K K Associates, Chartered Accountants and Registered Auditors, have been re-appointed as auditors for the ensuing year.

501 Crown House  
North Circular Road  
London NW10 7PN  
United Kingdom

Date: 18 December 2024

Signed on behalf of the trustees



Mr Raad Salman  
Chairman

# Help The Needy Charitable Trust

## Independent Auditor's Report to the Trustees of Help The Needy Charitable Trust

Year ended 29 February 2024

### Opinion

We have audited the financial statements of Help The Needy Charitable Trust (the 'charity') for the year ended 29 February 2024 which comprise the Statement of Financial Activities, Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 29 February 2024 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;
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### 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, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If

# Help The Needy Charitable Trust

## Independent Auditor's Report to the Trustees of Help The Needy Charitable Trust (*continued*)

Year ended 29 February 2024

we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters 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
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, 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:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, which it has to comply with. Our audit tests included tests to check this compliance to the extent that we are expected to do so. In our risk assessment process detailed discussions and planning took

# Help The Needy Charitable Trust

## Independent Auditor's Report to the Trustees of Help The Needy Charitable Trust *(continued)*

### Year ended 29 February 2024

place to ensure that our audit procedures are so designed that any material irregularity including fraud will be uncovered when we carry out our tests. Our meetings with the company's management included enquiries that were focused on detection of irregularities including fraud. Discussions included consideration of the risk of management override on controls and segregation of duties reviewed.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### 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.

*K K Associates*

K K Associates, Statutory Auditor

305 Crown House, Park Royal, North Circular  
Road, London NW10 7PN  
18 December 2024

# Help The Needy Charitable Trust

## Statement of Financial Activities

Year ended 29 February 2024

		2024			2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	17,128	3,050,327	<b>3,067,455</b>	2,086,114
Investment income	6	404	–	<b>404</b>	216
<b>Total income</b>		<u>17,532</u>	<u>3,050,327</u>	<u><b>3,067,859</b></u>	<u>2,086,330</u>
<b>Expenditure</b>					
Expenditure on raising funds:	5	3,824	–	<b>3,824</b>	3,057
Expenditure on charitable activities	7,8	83,704	3,095,099	<b>3,178,803</b>	2,263,349
<b>Total expenditure</b>		<u>87,528</u>	<u>3,095,099</u>	<u><b>3,182,627</b></u>	<u>2,266,406</u>
Net (expenditure)/income		(69,996)	(44,772)	<b>(114,768)</b>	(180,076)
Net recognised (losses)/gains	12	(9,888)	-	<b>(9,888)</b>	(698)
<b>Net (expenditure)/income and net movement in funds</b>		<u>(79,884)</u>	<u>(44,772)</u>	<u><b>(124,656)</b></u>	<u>(180,774)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		897,059	68,528	<b>965,587</b>	1,146,361
<b>Total funds carried forward</b>		<u>817,175</u>	<u>23,756</u>	<u><b>840,931</b></u>	<u>965,587</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 28 to 35 form part of these financial statements.

# Help The Needy Charitable Trust

## Statement of Financial Position

29 February 2024

	Note	2024 £	£	2023 £
<b>Fixed assets</b>				
Tangible fixed assets	13		67,301	67,301
<b>Current assets</b>				
Debtors	14	1,116		1,116
Cash at bank and in hand		<u>790,714</u>		<u>907,470</u>
		<b>791,830</b>		<b>908,586</b>
<b>Creditors: amounts falling due within one year</b>	15	<u>18,200</u>		<u>10,300</u>
<b>Net current assets</b>			<b>773,630</b>	<b>898,286</b>
<b>Total assets less current liabilities</b>			<b>840,931</b>	<b>965,587</b>
<b>Net assets</b>	18		<b>840,931</b>	<b>965,587</b>
<b>Funds of the charity</b>				
Restricted funds	16		23,756	68,528
Unrestricted funds	16		<u>817,175</u>	<u>897,059</u>
<b>Total charity funds</b>	18		<b>840,931</b>	<b>965,587</b>

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2024, and are signed on behalf of the board by:



Mr Raad Salman (Chairman)  
Trustee

The notes on pages 28 to 35 form part of these financial statements.

# Help The Needy Charitable Trust

## Statement of Cash Flows

Year ended 29 February 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net expenditure	(124,656)	(180,774)
<i>Adjustments for:</i>		
Net foreign (losses)/gains	9,888	698
Other interest receivable and similar income	(404)	(216)
Interest payable and similar charges	34,318	11,274
Accrued expenses/(income)	7,900	(4,900)
<i>Changes in:</i>		
Trade and other debtors	—	2,989
Cash generated from operations	(72,954)	(170,930)
Interest paid	(34,318)	(11,272)
Interest received	404	216
Net cash used in operating activities	<u>(106,868)</u>	<u>(181,987)</u>
<b>Cash flows from investing activities</b>		
Proceeds from sale of other investments	(9,888)	(698)
Net cash used in investing activities	<u>(9,888)</u>	<u>(698)</u>
<b>Net decrease in cash and cash equivalents</b>	<b>(116,756)</b>	<b>(182,685)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>907,470</b>	<b>1,090,155</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>790,714</u></b>	<b><u>907,470</u></b>

The notes on pages 28 to 35 form part of these financial statements.

# Help The Needy Charitable Trust

## Notes to the Financial Statements

Year ended 29 February 2024

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Suite 501 Crown House, North Circular Road, London, NW10 7PN, United Kingdom.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor regarding the project for which they must be used.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity. Normally income is recognised once the charity has received the funds.

# Help The Needy Charitable Trust

## Notes to the Financial Statements (*continued*)

Year ended 29 February 2024

### 3. Accounting policies (*continued*)

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixture & fittings	-	15% straight line
Equipment	-	25% straight line

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations - UK	17,128	3,050,327	<b>3,067,455</b>
Donations - Qatar	—	—	—
	<u>17,128</u>	<u>3,050,327</u>	<u><b>3,067,455</b></u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations - UK	33,532	1,904,582	1,938,114
Donations - Qatar	7,400	140,600	148,000
	<u>40,932</u>	<u>2,045,182</u>	<u>2,086,114</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements (*continued*)

Year ended 29 February 2024

### 5. Expenditure on raising funds

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Printing, Stationery & Promotional	85	85	76	76
Subscription	3,739	3,739	2,981	2,981
Total	<u>3,824</u>	<u>3,824</u>	<u>3,057</u>	<u>3,057</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	404	<u>404</u>	216	<u>216</u>

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Support to families	–	601,908	601,908
Widows Support	–	706,165	706,165
Orphan & Vulnerable	–	1,582,561	1,582,561
Health Care & Wash	–	20,564	20,564
Fittra / Ramadan Food	–	113,948	113,948
Qurbani & Eid Gift	–	38,878	38,878
Education	–	12,184	12,184
Housing & Shelter	–	18,891	18,891
Support costs (Note 17)	83,704	–	83,704
	<u>83,704</u>	<u>3,095,099</u>	<u>3,178,803</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support to families	–	397,270	397,270
Widows Support	–	161,386	161,386
Orphan & Vulnerable	–	1,093,708	1,093,708
Health Care & Wash	–	–	–
Fittra / Ramadan Food	–	306,292	306,292
Qurbani & Eid Gift	–	56,497	56,497
Education	–	141,006	141,006
Housing & Shelter	–	40,471	40,471
Support costs (Note 17)	66,719	–	66,719
	<u>66,719</u>	<u>2,196,630</u>	<u>2,263,349</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements (*continued*)

Year ended 29 February 2024

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Support to families	601,908	–	<b>601,908</b>	397,270
Widows Support	706,165	–	<b>706,165</b>	161,386
Orphan & Vulnerable	1,582,561	–	<b>1,582,561</b>	1,093,708
Health Care & Wash	20,564	–	<b>20,564</b>	–
Fitra / Ramadan Food	113,948	–	<b>113,948</b>	306,292
Qurbani & Eid Gift	38,878	–	<b>38,878</b>	56,497
Education	12,184	–	<b>12,184</b>	141,006
Housing & Shelter	18,891	–	<b>18,891</b>	40,471
Support costs (Note 17)	–	83,704	<b>83,704</b>	66,719
	<u>3,095,099</u>	<u>43,419</u>	<u><b>3,178,803</b></u>	<u>2,263,349</u>

### 9. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u><b>3,600</b></u>	<u>3,600</u>

### 10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries and consultancy	<b>75,433</b>	79,330
Employer contributions to pension plans	–	–
	<u><b>75,433</b></u>	<u>104,330</u>

The average head count of employees during the year was 11 (2023: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of permanent staff	<b>5</b>	5
Number of part time staff	<b>6</b>	6
Number of voluntary staff	<b>20</b>	18
	<u><b>31</b></u>	<u>29</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

## 11. Trustee remuneration and expenses and related party transactions

The Trustees did not receive any remuneration and did not charge any expenses during the current year and previous year.

There were no related party transactions during the year.

## 12. Other recognised gains/(losses)

This represents the foreign currency gain arising on restatement in UK Pound sterling of the charity's bank account balances denominated in US Dollars.

	<b>Unrestricted Funds</b>	<b>Total Funds</b>	Unrestricted	Total Funds
		<b>2024</b>	Funds	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Gains/(losses)	<b>(9,888)</b>	<b>(9,888)</b>	(698)	(698)

**Help The Needy Charitable Trust**  
**Notes to the Financial Statements (*continued*)**  
**Year ended 29 February 2024**

**13. Tangible fixed assets**

	Fixtures and fittings £	Equipment £	Freehold Land & Building £	<b>Total £</b>
<b>Cost</b>				
<b>At 1 Mar 2023 and 29 Feb 2024</b>	<u>13,629</u>	<u>151,915</u>	<u>67,301</u>	<u><b>232,845</b></u>
<b>Depreciation</b>				
<b>At 1 Mar 2023 and 29 Feb 2024</b>	<u>13,629</u>	<u>151,915</u>	<u>–</u>	<u><b>165,544</b></u>
<b>Carrying amount</b>				
<b>At 29 Feb 2024</b>	<u>–</u>	<u>–</u>	<u>67,301</u>	<u><b>67,301</b></u>
At 28 Feb 2023	<u>–</u>	<u>–</u>	<u>67,301</u>	<u>67,301</u>

**14. Debtors**

	<b>2024 £</b>	2023 £
Other debtors	<u><b>1,116</b></u>	<u>1,116</u>

**15. Creditors: amounts falling due within one year**

	<b>2024 £</b>	2023 £
Accruals and deferred income	<u><b>18,200</b></u>	<u>10,300</u>

**16. Analysis of charitable funds**

**Unrestricted funds**

	At 1 Mar 2023 £	Income £	Expenditure £	Gains and losses £	<b>At 29 Feb 2024 £</b>
Unrestricted Fund	<u>897,059</u>	<u>17,532</u>	<u>(87,528)</u>	<u>(9,888)</u>	<u><b>817,175</b></u>
	At 1 Mar 2022 £	Income £	Expenditure £	Gains and losses £	At 28 Feb 2023 £
Unrestricted Fund	<u>926,385</u>	<u>41,148</u>	<u>(69,776)</u>	<u>(698)</u>	<u>897,059</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements (*continued*)

Year ended 29 February 2024

### 16. Analysis of charitable funds (*continued*)

#### Restricted funds

	At 1 Mar 2023	Income	Expenditure	Gains and losses	At 29 Feb 2024
	£	£	£	£	£
Support to Families	5,205	600,259	(601,908)	–	<b>3,556</b>
Widows Support	7,838	700,000	(706,165)	–	<b>1,673</b>
Orphan & Vulnerables	20,909	1,563,816	(1,582,561)	–	<b>2,164</b>
Fittra / Ramadan Food	7,762	108,403	(113,948)	–	<b>2,217</b>
Qurbani & Eid Gift	1,654	39,141	(38,878)	–	<b>1,917</b>
Training Education and Development	6,161	8,500	(12,184)	–	<b>2,477</b>
Housing & Shelter	3,854	19,486	(18,891)	–	<b>4,449</b>
Health Care & Wash	11,820	10,722	(20,564)	–	<b>1,978</b>
Emergency Response	3,325	–	–	–	<b>3,325</b>
	<u>68,528</u>	<u>3,050,327</u>	<u>(3,095,099)</u>	–	<u><b>23,756</b></u>

	At 1 Mar 2022	Income	Expenditure	Gains and losses	At 28 Feb 2023
	£	£	£	£	£
Support to Families	11,941	390,534	(397,270)	–	5,205
Widows Support	14,855	154,369	(161,386)	–	7,838
Orphan & Vulnerables	32,416	1,082,201	(1,093,708)	–	20,909
Fittra / Ramadan Food	25,940	288,114	(306,292)	–	7,762
Qurbani & Eid Gift	7,025	51,126	(56,497)	–	1,654
Training Education and Development	82,869	64,298	(141,006)	–	6,161
Housing & Shelter	29,785	14,540	(40,471)	–	3,854
Health Care & Wash	11,820	–	–	–	11,820
Emergency Response	3,325	–	–	–	3,325
	<u>219,976</u>	<u>2,045,182</u>	<u>(2,196,630)</u>	–	<u>68,528</u>

### 17. Support costs

	Un Restricted funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Accountancy fee	<b>5,500</b>		<b>5,500</b>	5,500
Audit fee	<b>3,600</b>		<b>3,600</b>	3,600
Bank & finance charges	<b>34,318</b>		<b>34,318</b>	11,272
Consultancy	<b>23,349</b>		<b>23,349</b>	22,500
Rent & utilities	<b>14,760</b>		<b>14,760</b>	14,760
Other staff cost	–		–	3,420
Telephone	<b>2,177</b>		<b>2,177</b>	3,143
Other office costs	–		–	2,376
Postage	–		–	148
	<u><b>83,704</b></u>		<u><b>83,704</b></u>	<u>66,719</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements (*continued*)

Year ended 29 February 2024

### 18. Summary of assets and liabilities of each category of funds of the charity

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed Assets	67,301		67,301
Debtors	1,116		1,116
Cash at bank and in hand	766,958	23,756	790,714
Creditors (falling due within one year)	(18,200)	–	(18,200)
Net assets	<u>817,175</u>	<u>23,756</u>	<u>840,931</u>
Unrestricted funds	817,175		817,175
Restricted funds		23,756	23,756
Total Charity funds	<u>817,175</u>	<u>23,756</u>	<u>840,931</u>

	Unrestricted Funds	Restricted funds	Total Funds 2023
	£	£	£
Fixed assets	67,301		67,301
Debtors	1,116		1,116
Cash at bank & in hand	838,942	68,528	907,470
Creditors (falling due within one year)	(10,300)		(10,300)
Net assets	<u>897,059</u>	<u>68,528</u>	<u>965,587</u>
Unrestricted funds	897,059		897,059
Restricted funds		68,528	68,528
Total charity funds	<u>897,059</u>	<u>68,528</u>	<u>965,587</u>

### 19. Analysis of changes in cash flow

	At 1 Mar 2023	Cash flows	At 29 Feb 2024
	£	£	£
Cash at bank and in hand	<u>907,470</u>	<u>(116,756)</u>	<u>790,714</u>

### 20. Fundraising

The charity does not carry out significant fundraising activities from public. It's donors are other charitable organisations.

# ***CONTACT US***

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**+44 20 8838 0000**

**[INFO@HELPTHENEEDY.ORG.UK](mailto:INFO@HELPTHENEEDY.ORG.UK)**

**HELP THE NEEDY CHARITABLE TRUST**

England & Wales - Charity number 1059951

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# Accounts

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HELP THE NEEDY

CHARITABLE TRUST

Registered Charity No: 1059951



# 2022/23 ANNUAL REPORT

*and Financial Statements*

Year ended 28 February 2023

THEY DESERVE  
**EQUAL  
RIGHTS**

## Reference and administrative details

**Registered charity name** Help The Needy Charitable Trust

**Charity registration number** 1059951

**Principal office** Suite 501 Crown House  
North Circular Road  
London  
NW10 7PN  
United Kingdom

**The trustees**  
  
Mr Raad Salman (Chairman)  
Mr Mohamad Abdul Wahab Kasim  
Mr Ali Mare

**Auditor**  
  
K K Associates  
Chartered Accountants & Statutory auditor  
305 Crown House  
Park Royal  
North Circular Road  
London  
NW10 7PN

**Bankers**  
  
Al Rayan Bank  
44 Hans Crescent  
Knightsbridge  
London  
United Kingdom  
SW1X 0LZ

Lloyds TSB Bank  
Brodlesley Green  
West Midlands  
Birmingham  
B9 4SU

Metro Bank  
One Southampton Row  
London  
WC1B 5HA



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## MESSAGE FROM OUR CHAIRMAN

The increasing complexity of social issues is placing a greater burden not only on governments, but also on individuals.

In response, a growing number of people and charities are taking action to help solve society's problems, and are showing greater interest in activities that make a social contribution and change people's lives. Corporations too have become more involved in activities that reflect a stronger awareness of their corporate social responsibility (CSR), and volunteer activities have also become well established. There is a growing movement to work together toward achieving a society sustained by mutual support.

Help the Needy Trust's most valuable asset is the dedication of people and partners we work with and the networks that we have created through our activities over the past twenty-five years. We know from experience that bringing people together creates partnerships.

Our priority is solving actual problems on the ground, arriving at possible solutions, and initiating and implementing projects based on need and information.

At Help the Needy Trust we strive to apply the knowledge and experience we have accumulated over the years, and in cooperation with others, work to solve the issues that confront our society today. On behalf of the Board of Trustees, I want to say a big Thank You to our wonderful partners, managers, staff and volunteers as they continue to support the less fortunate communities to combat poverty.

Sincerely,

RAAD SALMAN



Chairman of the Board of Trustees

## WHO WE ARE

Help The Needy Charitable trust is an international non-profit humanitarian and development organisation registered with the Charity Commission of England and Wales since 1996 (No. 1059951). Help the Needy provides humanitarian assistance to needy families and individuals in the following areas:

- Education
- Shelter and Housing
- Health
- Economic Recovery
- Widows and Orphans Financial Assistance
- Vocational Training
- Food Security
- Water and Sanitation

We are committed to serving vulnerable families regardless of race, ethnicity and/or religion. We endeavour to fulfil two important objectives; saving lives and dignity in times of emergencies, and supporting people to achieve economic recovery and stability.

## OUR VISION AND MISSION

Our vision is to empower and enable vulnerable women and children to achieve economic recovery and stability through means of shelter, food, and access to primary healthcare and education.

Our mission is to tackle poverty and bring a semblance of normality to the lives of orphans, widows, and families who are affected by natural disasters and chronic poverty.

### OUR VALUES

Our values are the reflection of our work and we believe that this is the best way to attain success in helping the vulnerable around the world.

#### Transparency

We adopt a transparent mechanism to engage communities, beneficiaries, and key stakeholders to ensure our activities are a success. Transparency remains at the heart of our humanitarian and development work.

#### Accountability

We have established an accountability framework within the organisation, as well as in our projects.

#### Empowerment

We encourage productive achievement to unleash the highest potential of all members of our team.

## HUMANITARIAN RESPONSE

### FOOD SECURITY

#### Food Parcels Distribution

Food Security is one of Help the Needy's core programmes through which it distributes essential food parcels to the neediest families, under this programme food is distributed throughout the year and during special occasions including the month of Ramadan and Eid-ul-Adha festive (Qurbani).

The programme aims to maintain a continuous supply of essential food items to the neediest families to help them maintain a balanced diet and reasonable bodily health. Help the Needy delivered food parcels to cover the needs of 3,780 families in displacement camps in the north of Iraq and 731 families in Mosul.

Moreover, every year Help the Needy prepares and distributes hot meals to needy families during the month of Ramadan and organises gatherings for the local communities to enjoy eating together and strengthen social cohesion, in 2022/23 we provided hot meals (iftars) to 1,263 people during the month of Ramadan.





HELP THE  
CHARITABLE TRUSTS



دعم الامن الغذائي للاسر الاشد  
احتياجا في العراق

Supporting food security for  
most needy families in Iraq

Funded by: Help The Needy - Türkiye  
office



## FINANCIAL SUPPORT

### Family Financial Assistance

For decades, the humanitarian situation for hundreds of thousands of displaced people in Iraq has been the same since 2014. 1.2 million people remain displaced and those who have returned to their hometowns are facing huge challenges as most of the infrastructure and essential public services have been destroyed and there are no jobs to go back to. Reports indicate that three million Iraqis are in need of humanitarian assistance and protection including one million people who are in acute need of assistance.

Internally displaced persons (IDPs), the vast majority of whom are women and children face uncertainty and significant challenges in finding durable solutions, and many of those who have returned continue to suffer from limited access to services and lack of jobs amid high levels of social, political and security tensions in areas of return.

Help the Needy, in partnership with several international organisations continued to provide regular financial assistance to the neediest families in the north of Iraq to help them pay for basic everyday necessities, in total 2981 beneficiaries in displaced camps in Erbil receive direct financial assistance.





#### Kids 4 Kids

According to a (Human Rights Report, 2021), the number of Iraqi orphans is estimated to be five million (5% of all orphans worldwide), and nearly the same number of young people live in poverty. The number of orphans in Mosul in particular, has increased significantly in recent years as a result of sectarian violence, armed conflict, and the lack of security. As a result, widows and orphans have no sufficient or fixed income to cover their basic needs and no access to state benefits system or job opportunities in their locality.

More than a thousand orphans live with their mothers or relatives in the Khazer and Hassan Sham camps, and despite the availability of temporary shelter, this does not provide them with the protection or opportunity to break from loneliness and desperation, let alone schooling and access to healthcare services.

Help the Needy continued to provide cash assistance to 900 orphans under this project in 2022/23 who are living in U2, U3 and M1 camps in Khazir Camps area in the Kurdistan region.





## EDUCATION

### Teacher Support

This project provided financial support to 16 teachers of theology (Ulema) whose mission is to educate students understand and follow the path of righteousness and follow the guidance of Almighty God and His Prophet and Messengers that. The project helped the classes to continue and enriched the spiritual experience and development of children and adults, especially as the world around us becomes increasingly materialistic and pleasure-seeking.

Teachers of theology who are struggling to make ends meet received financial support so that they can provide for their families and can focus on teaching the Qur'an and Sunnah (the prophet's practices) as well as teaching children writing and reading skills.



### School Support

Through this project Help the Needy provided the Shaikh Nizam Centre equipment such as laptops, a copy machine and projectors to help teachers deliver better lessons. The project aimed to help the school better prepare and deliver lessons saving time for both teachers and students by providing printed material and ease understanding of lessons by using projectors and other technology aided equipment.

Currently 600 students are benefiting from the newly installed equipment in the subjects of Quran reciting, explaining the creed (Towheed) of Islam, teaching Islamic morals, and the Sunnah.



## SPONSORSHIP

### Widows' Support

Decades of war and armed conflict in Iraq deprived hundreds of thousands of families of their fathers and brother who are the breadwinners which was the main contributor to the decline in living standards and increased poverty levels as women struggle to provide an income for their families, this also meant that more women have to search for work to support their young children, however, lack of employable skills and suitable capacity building opportunities.

Not all widows in Iraq have access to state benefits or financial support and the need is much greater than the support provided by international organisations operating in Iraq, therefore, the Help the Needy Widows Support Programme continues to provide cash assistance to 18,834 widows in Mosul, Anbar, Baghdad and Erbil.



### Orphans' Sponsorship

The effect of war and civil unrest in Iraq caused social and economic problems on a large scale, the armed conflict, lack of security and spread of violence led to a significant increase in the number of orphans in Iraq. Orphans in Iraq do not have access to state benefits and other services therefore, families suffer from negligence and do not have a fixed source of income, they mostly rely on irregular handouts from close relatives and local organisations however the need is much greater than providing for basic needs as families need access to suitable health services, clothing and education to support the growth and development of children and to protect children from being exploited and engaging in illegal activities in return for petty cash and food putting their life in the way of harm and risk.

Help the Needy's Orphan Sponsorship Programme is a long-term project that helps orphans and their mothers with cash so that the children can continue to attend school and maintain a healthy diet, the orphans receive cash assistance on regular basis, currently, 2,200 orphans receive financial support from Help the Needy in Mosul, Anbar, Baghdad and Erbil.



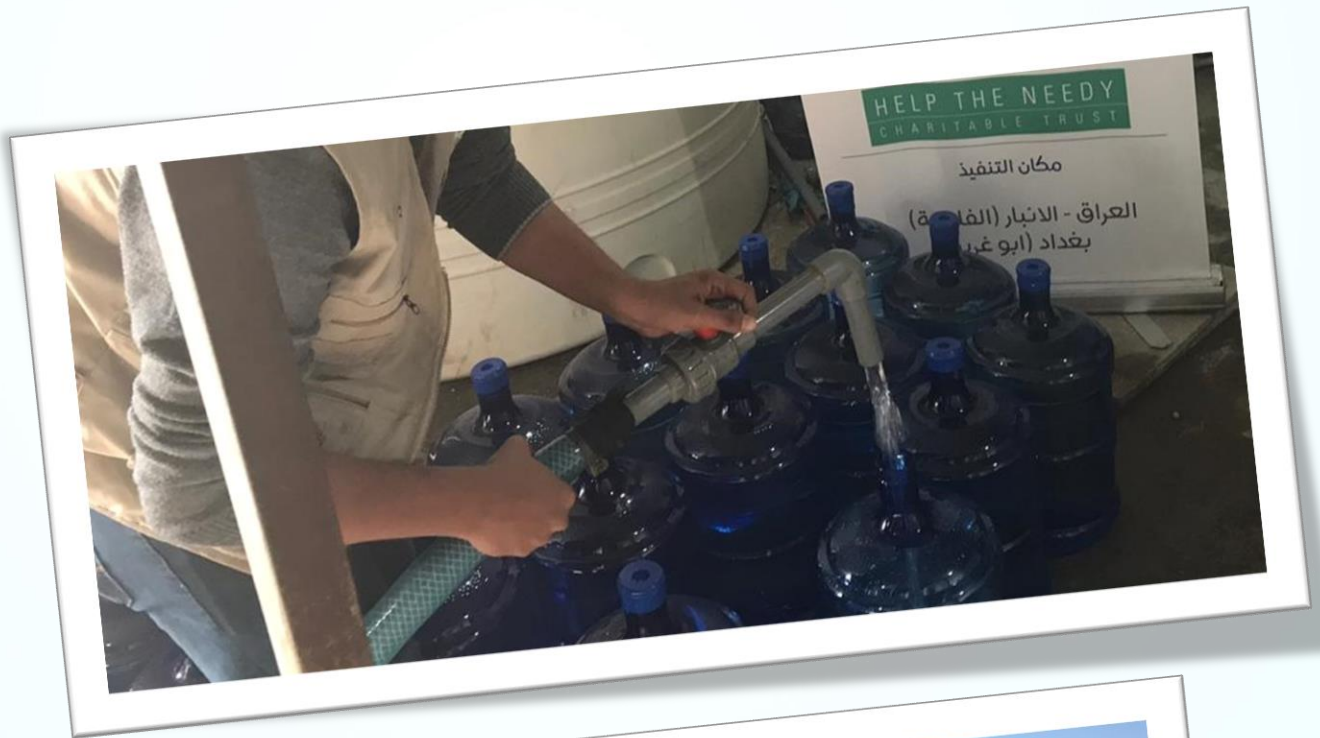
## CLEAN WATER

### Water Treatment Plants

As of 2022/23, the Iraqi Ministry of Water Resources has warned that Iraq is facing its worst water shortage in a century with 7 million people experiencing reduced access to the resource. According to the United Nations, 90 percent of the country's rivers are polluted and Iraq will meet only 15 percent of its water demands by 2035.

The problem is made worse for internally displaced people living for many years in temporary informal settlements/camps that lack suitable infrastructure the most important of which is not having a source of clean drinking water hence families rely on the supply of water from external resources outside the national grid using water treatment plants.

As water is vital for human survival and health, projects providing clean water became one of Help the Needy's major programmes that aims to provide displaced families with clean drinking water for cooking and personal hygiene, the programme consists of different projects and interventions based on need and practical solutions in different situations such as living in displacement camps, shantytowns, disaster hit and high-risk areas.



## RELIGIOUS AND SOCIAL

### Ramadan and Qurbani

Muslims observe the month of Ramadan and the three days of festivity (Eid) that mark the end of the blessed month as a time to give to those who are in need of humanitarian support to bring the community together as one. Every year, during the month of Ramadan, Help the Needy reaches out to the neediest families and distributes food parcels, hot meals (iftars), and gifts.

For people living in hostile and harsh environments being remembered and cared for means a lot to them. Mosul is one of the cities that suffered mostly from military action against insurgent groups as the city's infrastructure was destroyed including people's houses, hospitals, schools, shops, bridges and roads. Although many years have passed however, hundreds of thousands of families in Nineveh as well as Anbar and Kirkuk are still suffering from the lack of basic services, food, clean water and job opportunities.

In 2022/23 Help the Needy distributed over 3384 food parcels benefiting approximately 16,900 people in Mosul, Anbar and Erbil.

And during the four-days of Eid-ul-Adha celebrations Help the Needy distributed fresh Qurbani meat to 1,200 beneficiaries in the provinces of Anbar and Ninewah.





### Zakat-ul-Fitr and Eid Gifts

This is one of Help the Needy's religious-social events that mark the end of the holy month of Ramadan, the three-day festive is a time for people to come together and celebrate their endurance of hunger and thirst during the month of Ramadan. The Zakat and Sadaqat-ul-Fitr (Eid Gifts) project aims to share food and other essential items with needy families, in 2022/23, Help the Needy distributed rice sacks to families living in displacement camps in Erbil, suburbs of Baghdad and villages in Anbar, 2,452 people benefited from the Sadaqat-ul-fitr project this year.

Also, during the three day Eid festive, 2,200 orphans received cash so that they can buy new clothes and other necessary items to celebrate the event.



## CONSTRUCTION AND HOUSE REPAIRS

### Islamic Education Centre Expansion

The Prophet Muhammed Centre for Quran Memorisation was established in the year 2000 to teach Islam and its teachings to help students understand true Islam and become better people, the centre is open to children and adults. The number of people interested in joining is increasing hence there is always need for additional classroom; currently 900 students benefit from the centre where they learn about creed (Tawheed) of Islam, memorising and reciting the holy Qur'an.

Along with the physical expansion, the funds were utilised to buy additional equipment such as laptops, a copy machine and projectors to help teachers deliver lessons in a cost-effective and environment-friendly manner.



### House Repair for Returnee Families

In 2017 the city of Mosul was liberated from a three-year capture by violent insurgent groups who reduced the city to rubble, 60% of the population of Mosul fled the violence in 2014 into neighbouring cities and were placed in temporary camps for several years until their city was liberated in 2017. The World Bank estimated the damage to houses in Mosul is around £4 billion with half of the houses been destroyed beyond repair.

Through the housing rehabilitation programme, Help the Needy helped 48 beneficiaries returning to Mosul rehabilitate their partially destroyed homes in 2022/23, the works included repairs to damaged walls, roofs, windows, sewage and water pipes.



## INCOME GENERATION

### Rickshaws for Widows

The 2021 Humanitarian Needs Overview (HNO) for Iraq identified 2.4 million people in Iraq have acute humanitarian needs that was rapidly increasing largely due to the impact of the COVID-19 pandemic on the economy and the cost of living crisis leading to an additional 35 per cent increase in the number of people in acute need.

In response Help the Needy initiated the Income Generation Programme to address the large-scale loss of livelihoods and income, which has deepened vulnerabilities among conflict-affected populations already in need, consultation with international cluster groups in Iraq revealed that 1.5 million people will need humanitarian assistance in 2022/23 including internally displaced persons (IDPs) and returnees, who are extremely vulnerable, facing a multitude of deep humanitarian and protection needs, including those who live in camps and other critical shelters, such as tents, makeshift shelters, abandoned, unfinished or damaged buildings; as well as those with critical needs related to food security, access to critical basic services or protection, and who are also economically vulnerable.

Priority was given to widows who have children under 16 years of age with no source of income, Help the Needy distributed 18 gasoline rickshaws (three-wheel motorcycle) to widows in Anbar, Mosul, Baghdad and Erbil in 2022/23 to help them provide transportation services to generate a simple but steady income for the family.



## WINTER RELIEF

### Financial Support

Many needy families struggle to stay warm during the winter season let alone providing sufficient food and clothes for their children and the elderly. This is particularly more difficult for families who are living in inadequate displacement camps. Decades of armed conflict, civil unrest and lack of security forced families to flee their homes out of fear for their safety and that of their children. Although Iraq is an oil-rich country, however, the government doesn't provide food, blankets, clothes, or fuel to needy families to protect them from the cold winter months nor does it pay them cash support to help them buy essential winter items and food, the increase of prices during the winter and the cost of living crisis is making more difficult for families to cope with the winter season and they are often ill and in many cases the death rate among the elderly and the under five years old increases during the winter season.

Through the Winter Relief project, 119 families received financial assistance in 2022/23 in Baghdad that would help them buy the essential winter items that would help them cope during the winter season.



# Help The Needy Charitable Trust

## Trustees' Annual Report *(continued)*

### Year ended 28 February 2023

The trustees present their report and accounts for the year ended 28 February 2023. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 issued in 2019.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The affairs of Help The Needy Charitable Trust are governed by the Declaration of Trust dated 15 November 1996. The charity is managed by a board of trustees. In the year ended 28 February 2023, the following persons served as trustees:

Mr Raad Salman (Chairman)  
Mr Ali Mare  
Mr Mohamad Abdul Wahab Kasim

#### **OBJECTIVES AND ACTIVITIES**

The charity's objectives are the relief of inhabitants of war-torn areas, the supply and transportation of humanitarian aid, the relief of sickness, the relief of poverty, and the advancement of education. In this regard, the charity continued to support and sponsor the health and education initiatives, poverty relief efforts and construction and repair of houses and accommodation. The source of income was public donations. No grant was received from any government organization.

#### **FINANCIAL REVIEW**

The donations received this year were at the same level as the previous year. The Trustees expect that donations received will grow again in the future.

#### **RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks, and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance and have also established, and manage, an effective internal control environment. This is supported by systems, processes and procedures.

#### **PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011.

# Help The Needy Charitable Trust

## Trustees' Annual Report *(continued)*

Year ended 28 February 2023

### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The 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 charity and the income and expenditure 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and the Charity (Accounts and Reports) Regulations. 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.

### AUDITORS

K K Associates, Chartered Accountants and Registered Auditors, have been re-appointed as auditors for the ensuing year.

501 Crown House  
North Circular Road  
London NW10 7PN  
United Kingdom

Date: 27 December 2023

Signed on behalf of the trustees



Mr Raad Salman  
Chairman

# Help The Needy Charitable Trust

## Independent Auditor's Report to the Members of Help The Needy Charitable Trust

Year ended 28 February 2023

### Opinion

We have audited the financial statements of Help The Needy Charitable Trust (the 'charity') for the year ended 28 February 2023 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 28 February 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;
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

# Help The Needy Charitable Trust

## Independent Auditor's Report to the Members of Help The Needy Charitable Trust *(continued)*

Year ended 28 February 2023

### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires 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
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, 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

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.

## Help The Needy Charitable Trust

### Independent Auditor's Report to the Members of Help The Needy Charitable Trust *(continued)*

Year ended 28 February 2023

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:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, which it has to comply with. Our audit tests included tests to check this compliance to the extent that we are expected to do so. In our risk assessment process detailed discussions and planning took place to ensure that our audit procedures are so designed that any material irregularity including fraud will be uncovered when we carry out our tests. Our meetings with the company's management included enquiries that were focused on detection of irregularities including fraud. Discussions included consideration of the risk of management override on controls and segregation of duties reviewed.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*K K Associates*

K K Associates, Statutory Auditor  
305 Crown House, Park Royal, North Circular  
Road, London NW10 7PN  
27 December 2023

# Help The Needy Charitable Trust

## Statement of Financial Activities

Year ended 28 February 2023

		2023			2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	40,932	2,045,182	<b>2,086,114</b>	2,075,283
Investment income	6	216	–	<b>216</b>	442
<b>Total income</b>		<u>41,148</u>	<u>2,045,182</u>	<u><b>2,086,330</b></u>	<u>2,075,725</u>
<b>Expenditure</b>					
Expenditure on raising funds	5	3,057	–	<b>3,057</b>	3,783
Expenditure on charitable activities	7,8	66,719	2,196,630	<b>2,263,349</b>	2,894,769
<b>Total expenditure</b>		<u>69,776</u>	<u>2,196,630</u>	<u><b>2,266,406</b></u>	<u>2,898,552</u>
Net (expenditure)/ income		(28,628)	(151,448)	<b>(180,076)</b>	(822,827)
Net recognised (losses)/gains	13	(698)	–	<b>(698)</b>	5,259
<b>Net (expenditure)/income and net movement in funds</b>		<u>(29,326)</u>	<u>(151,448)</u>	<u><b>(180,774)</b></u>	<u>(817,568)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		926,385	219,976	<b>1,146,361</b>	1,963,929
<b>Total funds carried forward</b>		<u>897,059</u>	<u>68,528</u>	<u><b>965,587</b></u>	<u>1,146,361</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 30 to 37 form part of these financial statements.

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# Help The Needy Charitable Trust

## Statement of Financial Position

28 February 2023

	Note	2023 £	£	2022 £
<b>Fixed assets</b>				
Tangible fixed assets	14		<b>67,301</b>	67,301
<b>Current assets</b>				
Debtors	15	1,116		4,105
Cash at bank and in hand	20	<b>907,470</b>		1,090,155
		<b>908,586</b>		1,094,260
<b>Creditors: amounts falling due within one year</b>	16	<b>10,300</b>		15,200
<b>Net current assets</b>			<b>898,286</b>	1,079,060
<b>Total assets less current liabilities</b>			<b>965,587</b>	1,146,361
<b>Net assets</b>	19		<b>965,587</b>	1,146,361
<b>Funds of the charity</b>				
Restricted funds	17		<b>68,528</b>	219,976
Unrestricted funds	17		<b>897,059</b>	926,385
<b>Total charity funds</b>	19		<b>965,587</b>	1,146,361

These financial statements were approved by the board of trustees and authorised for issue on 27 December 2023, and are signed on behalf of the board by:



Mr Raad Salman (Chairman)  
Trustee

The notes on pages 30 to 37 form part of these financial statements.

# Help The Needy Charitable Trust

## Statement of Cash Flows

Year ended 28 February 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	(180,774)	(817,568)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	–	20,016
Net foreign (losses)/gains	(698)	5,259
Other interest receivable and similar income	(216)	(442)
Interest payable and similar charges	11,274	73
Accrued (income)/expenses	(4,900)	4,100
<i>Changes in:</i>		
Trade and other debtors	2,989	–
Cash generated from operations	(170,930)	(799,080)
Interest paid	(11,272)	(73)
Interest received	216	442
Net cash used in operating activities	(181,987)	(798,711)
<b>Cash flows from investing activities</b>		
Net foreign exchange (losses)/gains	(698)	5,259
Net cash (used in)/from investing activities	(698)	5,259
<b>Net (decrease)/increase in cash and cash equivalents</b>	(182,685)	(793,452)
<b>Cash and cash equivalents at beginning of year</b>	<b>1,090,155</b>	<b>1,883,607</b>
<b>Cash and cash equivalents at end of year</b>	<b>907,470</b>	<b>1,090,155</b>

The notes on pages 30 to 37 form part of these financial statements.

# Help The Needy Charitable Trust

## Notes to the Financial Statements

Year ended 28 February 2023

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Suite 501 Crown House, North Circular Road, London, NW10 7PN, United Kingdom.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor regarding the project for which they must be used.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity. Normally income is recognised once the charity has received the funds.

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

### 3. Accounting policies *(continued)*

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

#### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixture & fittings	-	15% straight line
Equipment	-	25% straight line

### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations - UK	33,532	1,904,582	<b>1,938,114</b>
Donations - Qatar	7,400	140,600	<b>148,000</b>
	<u>40,932</u>	<u>2,045,182</u>	<u><b>2,086,114</b></u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations - UK	72,573	2,002,710	2,075,283
Donations - Qatar	—	—	—
	<u>72,573</u>	<u>2,002,710</u>	<u>2,075,283</u>

### 5. Expenditure on raising funds

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Printing, Stationery & Promotional	76	76	2,684	2,684
Subscription	<u>2,981</u>	<u>2,981</u>	<u>1,099</u>	<u>1,099</u>
	<u>3,057</u>	<u>3,057</u>	<u>3,783</u>	<u>3,783</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>216</u>	<u>216</u>	<u>442</u>	<u>442</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 28 February 2023

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support to families	–	397,270	<b>397,270</b>
Widows Support	–	161,386	<b>161,386</b>
Orphan and vulnerable	–	1,093,708	<b>1,093,708</b>
Health care and wash	–	–	–
Fittra/Ramadan food	–	306,292	<b>306,292</b>
Qurbani and Eid gifts	–	56,497	<b>56,497</b>
Training, education and development	–	141,006	<b>141,006</b>
Housing and shelter	–	40,471	<b>40,471</b>
Emergency Response	–	–	–
Support costs (Note 18)	66,719	–	<b>66,719</b>
	<u>66,719</u>	<u>2,196,630</u>	<u><b>2,263,349</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support to families	–	520,595	520,595
Widows support	–	652,355	652,355
Orphan and vulnerable	–	809,450	809,450
Health care and wash	–	126,000	126,000
Fittra/Ramadan food	–	74,550	74,550
Qurbani and Eid gifts	–	197,000	197,000
Training, education and development	–	113,525	113,525
Housing and shelter	–	291,050	291,050
Emergency Response	–	39,925	39,925
Support costs (Note 18)	70,319	–	70,319
	<u>70,319</u>	<u>2,824,450</u>	<u>2,894,769</u>

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Support to families	397,270	–	<b>397,270</b>	520,595
Widows support	161,386	–	<b>161,386</b>	652,355
Orphan and vulnerable	1,093,708	–	<b>1,093,708</b>	809,450
Health care and wash	–	–	–	126,000
Fittra/Ramadan food	306,292	–	<b>306,292</b>	74,550
Qurbani and Eid gifts	56,497	–	<b>56,497</b>	197,000
Training, education and development	141,006	–	<b>141,006</b>	113,525
Housing and shelter	40,471	–	<b>40,471</b>	291,050
Emergency response	–	–	–	39,925
Support costs (Note 18)	–	66,719	<b>66,719</b>	70,319
	<u>2,196,630</u>	<u>66,719</u>	<u><b>2,263,349</b></u>	<u>2,894,769</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2023

#### 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	—	20,016

#### 10. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	<u>3,600</u>	<u>3,600</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries and consultancy	79,330	104,330
Employer contributions to pension plans	—	—
	<u>79,330</u>	<u>104,330</u>

The average head count of employees during the year was 11 (2022: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of permanent staff	5	6
Number of part time staff	6	6
Number of voluntary staff	<u>18</u>	<u>18</u>
	<u>29</u>	<u>30</u>

No employee received employee benefits of more than £60,000 during the current year and previous year.

#### 12. Trustee remuneration and expenses and related party transactions

The Trustees did not receive any remuneration and did not charge any expenses during the current year and previous year.

There were no related party transactions during the year.

#### 13. Other recognised (losses)/gains

This represents the foreign currency gain arising on restatement in UK Pound sterling of the charity's bank account balances denominated in US Dollars.

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	2023	2023	2022	2022
	£	£	£	£
(Losses)/Gains	(698)	(698)	5,259	5,259

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2023

#### 14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Freehold Land & Building £	Total £
<b>Cost</b>				
At 1 Mar 2022 and 28 Feb 2023	<u>13,629</u>	<u>151,915</u>	<u>67,301</u>	<u>232,845</u>
<b>Depreciation</b>				
At 1 Mar 2022 and 28 Feb 2023	<u>13,629</u>	<u>151,915</u>	<u>–</u>	<u>165,544</u>
<b>Carrying amount</b>				
At 28 Feb 2023	<u>–</u>	<u>–</u>	<u>67,301</u>	<u>67,301</u>
At 28 Feb 2022	<u>–</u>	<u>–</u>	<u>67,301</u>	<u>67,301</u>

#### 15. Debtors

	2023 £	2022 £
Other debtors	<u>1,116</u>	<u>4,105</u>

#### 16. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	<u>10,300</u>	<u>15,200</u>

#### 17. Analysis of charitable funds

##### Unrestricted funds

	At 1 Mar 2022 £	Income £	Expenditure £	Gains and losses £	At 28 Feb 2023 £
Unrestricted Fund	<u>926,385</u>	<u>41,148</u>	<u>(69,776)</u>	<u>(698)</u>	<u>897,059</u>

	At 1 Mar 2021 £	Income £	Expenditure £	Gains and losses £	At 28 Feb 2022 £
Unrestricted Fund	<u>922,213</u>	<u>73,015</u>	<u>(74,102)</u>	<u>5,259</u>	<u>926,385</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2023

#### 17. Analysis of charitable funds *(continued)*

##### Restricted funds

	At 1 Mar 2022	Income	Expenditure	Gains and losses	At 28 Feb 2023
	£	£	£	£	£
Support to families	11,941	390,534	(397,270)	–	<b>5,205</b>
Widows support	14,855	154,369	(161,386)	–	<b>7,838</b>
Orphan and vulnerable	32,416	1,082,201	(1,093,708)	–	<b>20,909</b>
Fittra/Ramadan food	25,940	288,114	(306,292)	–	<b>7,762</b>
Qurbani and Eid gift	7,025	51,126	(56,497)	–	<b>1,654</b>
Training, education and development	82,869	64,298	(141,006)	–	<b>6,161</b>
Housing and shelter	29,785	14,540	(40,471)	–	<b>3,854</b>
Health care & wash	11,820	–	–	–	<b>11,820</b>
Emergency response	3,325	–	–	–	<b>3,325</b>
	<u>219,976</u>	<u>2,045,182</u>	<u>(2,196,630)</u>	<u>–</u>	<u><b>68,528</b></u>

	At 1 Mar 2021	Income	Expenditure	Gains and losses	At 28 Feb 2022
	£	£	£	£	£
Support to families	393,426	139,110	(520,595)	–	11,941
Widows support	290,260	376,950	(652,355)	–	14,855
Orphan and vulnerable	2,849	839,017	(809,450)	–	32,416
Fittra/Ramadan food	60,330	40,160	(74,550)	–	25,940
Qurbani and Eid gift	529	203,496	(197,000)	–	7,025
Training, education and development	55,344	141,050	(113,525)	–	82,869
Housing and shelter	153,508	167,327	(291,050)	–	29,785
Health Care and wash	63,720	74,100	(126,000)	–	11,820
Emergency response	21,750	21,500	(39,925)	–	3,325
	<u>1,041,716</u>	<u>2,002,710</u>	<u>(2,824,449)</u>	<u>–</u>	<u>219,976</u>

#### 18. Support costs

	Un Restricted funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Accountancy fee	<b>5,500</b>		<b>5,500</b>	5,500
Audit fee	<b>3,600</b>		<b>3,600</b>	3,600
Bank & finance charges	<b>11,272</b>		<b>11,272</b>	73
Depreciation	–		–	20,016
Consultancy	<b>22,500</b>		<b>22,500</b>	22,500
Rent and utilities	<b>14,760</b>		<b>14,760</b>	14,760
Other staff cost	<b>3,420</b>		<b>3,420</b>	450
Telephone	<b>3,143</b>		<b>3,143</b>	3,121
Other office costs	<b>2,376</b>		<b>2,376</b>	113
Postage	<b>148</b>		<b>148</b>	186
	<u><b>66,719</b></u>		<u><b>66,719</b></u>	<u>70,319</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2023

#### 19. Summary of assets and liabilities of each category of funds of the charity

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed Assets	67,301		67,301
Debtors	1,116		1,116
Cash at bank and in hand	838,942	68,528	907,470
Creditors (falling due within one year)	(10,300)		(10,300)
Net assets	<u>897,059</u>	<u>68,528</u>	<u>965,587</u>
Unrestricted funds	897,059		897,060
Restricted funds		68,528	68,528
Total Charity funds	<u>897,059</u>	<u>68,528</u>	<u>965,587</u>

	Unrestricted Funds	Restricted funds	Total Funds 2022
	£	£	£
Fixed assets	67,301		67,301
Debtors	4,105		4,105
Cash at bank & in hand	870,179	219,976	1,090,155
Creditors (falling due within one year)	(15,200)		(15,200)
Net assets	<u>926,385</u>	<u>219,976</u>	<u>1,146,361</u>
Unrestricted funds	926,385		926,385
Restricted funds		219,976	219,976
Total charity funds	<u>926,385</u>	<u>219,976</u>	<u>1,146,361</u>

#### 20. Analysis of changes in cash flow

	At 1 Mar 2022	Cash flows	At 28 Feb 2023
	£	£	£
Cash at bank and in hand	<u>1,090,155</u>	<u>(182,685)</u>	<u>907,470</u>

#### 21. Fundraising

The charity does not carry out significant fundraising activities from public. It's donors are other charitable organisations.



CONTACT  
US

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**HELP THE NEEDY CHARITABLE TRUST**

England & Wales - Charity number 1059951

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# Accounts

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# *Improving Lives*

HELP THE NEEDY  
CHARITABLE TRUST

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**



**YEAR ENDED 28 FEBRUARY 2022**

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## MESSAGE FROM OUR CHAIRMAN

Help the Needy is gratified to have made it through the hard-hitting two years of the pandemic and lockdowns, this shows how resilient and dedicated Help the Needy is to its cause and how determined it is to continue to provide humanitarian assistance and ongoing support to the most vulnerable and needy people in the world, this was only possible through the generous support of all of those who believe in our work and who are, like us, determined to make a difference in the lives of these vulnerable communities who have no other way of helping themselves.

It is overwhelming, yet very rewarding when we look back over the past 25 years at the numbers of families whose lives have been touched and changed by the work of this Trust.

Finally, on behalf of the trustees, I want to say a big Thank You to our wonderful partners, managers and staff as they continue to support less fortunate communities to combat poverty.

Sincerely,

**RAAD SALMAN**



**Chairman of the Board of Trustees**

## WHO WE ARE

Help The Needy Charitable trust is an international non-profit humanitarian and development organisation registered with the Charity Commission of England and Wales since 1996 (No. 1059951). Help the Needy provides humanitarian assistance to needy families and individuals in the following areas:

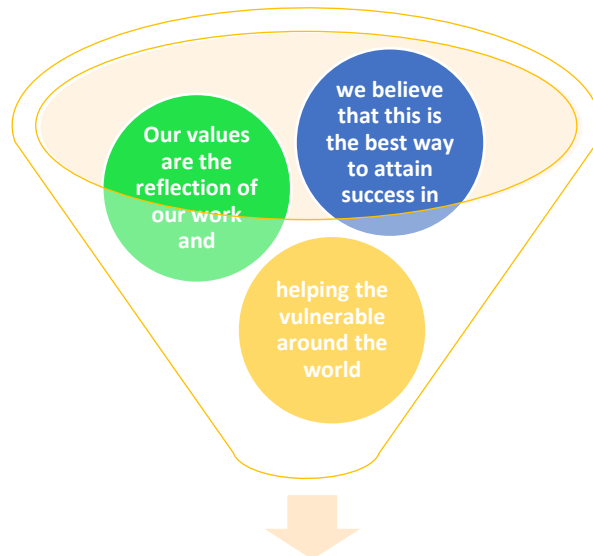


We are committed to serving vulnerable families regardless of race, ethnicity and/or religion. We endeavour to fulfil two important objectives; saving lives and dignity in times of emergencies, and supporting people to achieve economic recovery and stability.

## OUR VISION AND MISSION

Our vision is to empower and enable vulnerable women and children to achieve economic recovery and stability through means of shelter, food, and access to primary healthcare and education.

Our mission is to tackle poverty and bring a semblance of normality to the lives of orphans, widows, and families who are affected by natural disasters and chronic poverty.



## OUR VALUES

### Transparency

- We adopt a transparent mechanism to engage communities, beneficiaries, and key stakeholders to ensure our activities are a success. Transparency remains at the heart of our humanitarian and development work.

### Accountability

- We have established an accountability framework within the organisation, as well as in our projects.

### Empowerment

- We encourage productive achievement to unleash the highest potential of all members of our team.

## PROGRAMMES

### WASH

#### Water Treatment Plants (Iraq)

The scale of internal displacement has made the Iraq crisis one of the largest and most volatile in the world. Civilians have been in grave danger all the time, from aerial bombardment, artillery breakouts, crossfire, snipers, and unexploded ordnance. Tens of thousands of civilians have been used as human shields, and hundreds of thousands have survived similar conditions.

Water is vital for human survival and development, and WASH is one of Help the Needy's major programmes, it aims to provide displaced families with clean water for drinking, cooking, cleaning and personal hygiene, the programme consists of different projects and interventions based on need and practical solutions in different situations such as living in displacement camps, shantytowns, disaster hit and high-risk areas.

The Water Treatment Plants project was implemented in partnership with Eid Foundation, it aimed to provide a sustainable supply of clean water for vulnerable households in Iraq to reduce the health cases resulting from drinking contaminated water. Ten stations were assembled in 2021 to provide clean water for 10,000 beneficiaries in Anbar and Baghdad.



## SPONSORSHIPS

### Widows' Support

Prolonged unrest and violence in many Iraqi cities deprived families of their breadwinners and causes 90 women to become widowed each day, this is according to information provided by independent activists and non-governmental organizations devoted to women's issues. This is the main contributor to the decline in living standards and increases in poverty levels as women struggle to provide an income for their families to make ends meet, this also meant that more women have to search for work to support their young children.

Not all widows in Iraq receive government support or have access to the financial safety net, and although international humanitarian organisations are providing cash support, however, the need is much greater; the Ministry of Women's Affairs estimate that there are at least 300,000 widows in Baghdad alone, with another eight million throughout the country.

Widows Support Programme has always been at the heart of Help the Needy's cash assistance



## Orphans' Sponsorship

War and civil unrest in Iraq, for nearly half a century, caused social and economic problems on a large scale, the military operations, lack of security and spread of violence have raised the number of orphans in Iraq, UNICEF confirms that Iraq has the largest number of orphans compared to its population (six million orphans in Iraq out of 140 million orphans in the rest of the world), the UNICEF also reported that the province of Anbar has the highest percentage of orphans, followed by Baghdad, Nineveh, and Basra.

Orphans and their families suffer from negligence and lack of income, this means that urgent action is needed to support the growth and development of children, the danger lies in the fact that these children are being exploited and recruited by militias, gangs, and traffickers putting their life in the way of harm and risk.

Help the Needy's Orphan Sponsorship Programme is one of the long-term projects that aim to support orphans and their families with cash so that the children can continue to attend school and maintain a healthy diet, the orphans receive cash assistance on regular basis, currently, 2150 orphans receive financial support from Help the Needy in Mosul, Anbar, Baghdad and Erbil.



## RELIGIOUS AND SOCIAL

### Qurbani (Adhahi)

Qurbani is a religious occasion where Muslims sacrifice animals and distribute meat to impoverished families, this year Help the Needy reached families who were affected by the economic crisis caused by the outbreak of the Covid-19 pandemic and the prolonged lockdowns.

In 2021, 1062 families received 2kg of fresh meat to celebrate Qurbani. The project is part of the food security programme that Help the Needy runs all year round through which families, who have no fixed income, receive essential nutrition items.

The project aims to enhance the general health of impoverished people and bring them together to celebrate the festive period and emphasis unity and brotherhood in hard times. This annual practice, not only benefits needy and displaced families in camps, but also the local economy where vendors sell hundreds of animals.



### Sadaqat-ul-Fitr

This is one of Help the Needy's social events that mark the end of the holy month of Ramadan, the three-day festive is a time for people to come together and celebrate their endurance of hunger and thirst during the month of Ramadan. The Sadaqat-ul-Fitr (Eid Gifts) project aimed to bring happiness to families and children by distributing gifts and clothes or cash to needy families so that they can buy gifts for their children.

Thousands of children in Iraq suffer from poverty, 5 million and 700 thousand children according to UNICEF and if the problem of poverty is not addressed adequately and quickly, a bitter reality will soon have to be dealt with as this army of orphans and needy children, most of whom live below the poverty line, and do not have access to any kind of education or safe housing, many of these children need treatment from mental and physical diseases.

In addition to sponsoring orphans, Help the Needy also supports needy families by distributing gifts to children in the form of clothes, shoes and school bags.

There are currently 22 government orphanages for both boys and girls, according to the Iraqi Ministry of Labour and Social Affairs, including four in Baghdad and 18 in the rest of the governorates. During the Eid festive in 2021, Help the Needy distributed cash to 2100 orphans sponsored in Iraq, which enabled the families to buy new clothes and other necessary items for their children.



### Islamic Education Centre Support

This education centre was established in the year 2000 to teach Islam and its teachings to help students understand true Islam and become better citizens of tomorrow. A small area was designated for this purpose in a mosque (masjid). In 2018 the centre was expanded with the support of our generous donors which turned the centre into a hub for Dawah (calling), memorising and reciting the holy Qur'an and explaining the creed (Tawheed) of Islam. This centre is open to children as well as adults.

Along with the physical expansion, the funds were utilised to buy necessary equipment such as laptops, a copy machine and projectors to help teachers deliver lessons in a cost-effective and environment-friendly manner.

Currently, the school has a capacity of 900 students.



## Family Financial Assistance

The humanitarian situation of millions of displaced people in Iraq has not seen significant changes since the publication of the 2021 HNO Report. Of the 6.1 million people displaced between 2014 and 2017, about 19 per cent (1.2 million people) remain internally displaced and most of those who returned have returned to their areas of origin before 2019 however, these families are facing huge challenges as most of the infrastructure in their hometowns is destroyed and there are no public services or job opportunities and the economic situation is still grim throughout the country.

The internally displaced persons (IDPs), the vast majority of whom were displaced outside official camps, face significant challenges in finding durable solutions, while many of those who have returned continue to suffer from limited access to services and lack of jobs amid high levels of social, political and security tensions in areas of return.

To help families survive, Help the Needy carried out an assessment and identified 3435 families in the Khazer Camps who receive £250 each to help them pay for basic everyday necessities such as medicine and clothes, and carry out serious house repairs. However, based on the Humanitarian Needs Assessment Approach, 2.5 million IDPs and returnees remain at severe risk and in need of humanitarian assistance, including IDPs living in camps (180,000), just over half of IDPs outside of camps (549,000), and a third of all returnees (1.7 million). Of these, some 961,000 people face acute humanitarian needs reaching extreme or catastrophic levels.



### Students' Financial Support

Help the Needy believes that education is important to help young people combat poverty and enhance their prospects in the job market. The project provides financial assistance to 125 orphans in Erbil and Anbar to help the youth pay for certain items that their families cannot afford like buying clothes, pay for transportation, stationery and other necessities to help them obtain the necessary knowledge to continue studying; the students are selected based on their families' financial circumstances and those who do not have a source of income to help them attend school with no disruption.



## Winter Aid

Many families struggle to stay warm during the winter season and to provide sufficient food and clothes for the little ones. This is particularly more difficult for families who are living in displacement camps in Erbil, Iraq. Many years of armed conflict, military action, and lack of security forced families to flee their homes out of fear for their lives and the lives of their children. Although Iraq is an oil-rich country, however, the government doesn't provide fuel to needy families to protect them from the cold winter months nor does it pay them support money to help them buy fuel the price of which has increased by 50% compared to last year in Kurdistan.

Through this project, 175 households received winter aid financial assistance in Erbil relieving the families from the financial burden and extra expenses incurred during the winter season.



## Teachers' Support

The mission of calling people to 'follow the path of Allah' is one of the noblest deeds. Theology Scholars (Ulema') took it upon themselves to deliver the message that Allah revealed to his Prophets and Messengers that "Scholars are the inheritors of the prophets".

By sponsoring religious teachers, this project assisted the spiritual development of children and adults, especially as the world around us becomes increasingly materialistic and pleasure-seeking.

For the period of this report, 16 teachers who are struggling to make ends meet received financial support so that they can provide for their families and can focus on teaching the Qur'an and Sunnah (the prophet's practices) as well as teaching children writing and reading skills.



### Kids 4 Kids

The percentage of orphans in Iraq, and Mosul in particular, has increased significantly in recent years as a result of sectarian violence, the lack of security and continued armed conflict. As a result of this, widows and orphans suffer from a lack of income and poor living and health conditions in displacement camps as well as in poverty-stricken areas.

More than a thousand orphans live with their mothers or relatives in the Khazer and Hassan Sham camps, and despite the availability of temporary shelter, this does not provide them with the protection or opportunity to break from loneliness and desperation, let alone schooling and access to healthcare services.

Currently, Help the Needy provides cash assistance to 930 needy orphans living in camps in the Kurdistan region.



### General Cash Donations

Despite Iraq being one of the oil-rich countries in the Middle East, however, the Ministry of Social Affairs estimate that nine million citizens (a quarter of the population) live below the poverty line. The social care system is fragile and does not provide adequate support to families, there are currently 1.4 million Iraqi citizens who benefit from the little support provided by the social care programme, however, the need is much greater as there are three million families who are entitled to receive government support.

In 2019, the Iraqi government issued a report stating that the poverty rate in Iraq is around 22.5 per cent recording a significant increase from previous years.

Help the Needy extended its cash support programme to another 300 households who receive cash regularly to help them buy essential items of food and medicine and pay their rent.



# Help The Needy Charitable Trust

Year ended 28 February 2022

## Reference and administrative details

**Registered charity name** Help The Needy Charitable Trust

**Charity registration number** 1059951

**Principal office** Suite 501 Crown House  
North Circular Road  
London  
NW10 7PN  
United Kingdom

## Trustees

Mr Raad Salman (Chairman)  
Mr Mohamad Abdul Wahab Kasim  
Mr Ali Mare

## Auditor

K K Associates  
Chartered accountants and Registered Auditors  
305 Crown House  
Park Royal  
North Circular Road  
London  
NW10 7PN

## Bankers

Metro Bank  
One Southampton Row  
London  
WC1B 5HA

Lloyds TSB Bank  
Bordesley Green  
West Midlands  
Birmingham  
B9 4SU

Al Rayan Bank  
44 Hans Crescent  
Knightsbridge  
London  
United Kingdom  
SW1X 0LZ

# Help The Needy Charitable Trust

## Trustees' Annual Report *(continued)*

### Year ended 28 February 2022

The trustees present their report and accounts for the year ended 28 February 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 issued in 2019.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The affairs of Help The Needy Charitable Trust are governed by the Declaration of Trust dated 15 November 1996. The charity is managed by a board of trustees. In the year ended 28 February 2022, the following persons served as trustees:

Mr Raad Salman (Chairman)  
Mr Ali Mare  
Mr Mohamad Abdul Wahab Kasim

#### **OBJECTIVES AND ACTIVITIES**

The charity's objectives are the relief of inhabitants of war-torn areas, the supply and transportation of humanitarian aid, the relief of sickness, the relief of poverty, and the advancement of education. In this regard, the charity continued to support and sponsor the health and education initiatives, poverty relief efforts and construction and repair of houses and accommodation. The source of income was public donations. No grant was received from any government organization.

#### **FINANCIAL REVIEW**

The donations received this year were less than the previous year. The Trustees expect that donations received will grow again in the future.

#### **RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks, and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance and have also established, and manage, an effective internal control environment. This is supported by systems, processes and procedures.

#### **PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011.

# Help The Needy Charitable Trust

## Trustees' Annual Report *(continued)*

Year ended 28 February 2022

### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The 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 charity and the income and expenditure 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and the Charity (Accounts and Reports) Regulations. 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.

### AUDITORS

K K Associates, Chartered Accountants and Registered Auditors, have been re-appointed as auditors for the ensuing year.

501 Crown House  
North Circular Road  
London NW10 7PN  
United Kingdom

Date: 11 November 2022

Signed on behalf of the trustees



Mr Raad Salman  
Chairman

# Help The Needy Charitable Trust

## Independent Auditor's Report to the Members of Help The Needy Charitable Trust

Year ended 28 February 2022

### Opinion

We have audited the financial statements of Help The Needy Charitable Trust (the 'charity') for the year ended 28 February 2022 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 28 February 2022 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;
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

# Help The Needy Charitable Trust

## Independent Auditor's Report to the Members of Help The Needy Charitable Trust *(continued)*

Year ended 28 February 2022

### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires 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
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, 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

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.

## Help The Needy Charitable Trust

### Independent Auditor's Report to the Members of Help The Needy Charitable Trust *(continued)*

Year ended 28 February 2022

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:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, which it has to comply with. Our audit tests included tests to check this compliance to the extent that we are expected to do so. In our risk assessment process detailed discussions and planning took place to ensure that our audit procedures are so designed that any material irregularity including fraud will be uncovered when we carry out our tests. Our meetings with the company's management included enquiries that were focused on detection of irregularities including fraud. Discussions included consideration of the risk of management override on controls and segregation of duties reviewed.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

*K K Associates*

K K Associates, Statutory Auditor

305 Crown House, Park Royal, North Circular  
Road, London NW10 7PN  
11 November 2022

# Help The Needy Charitable Trust

## Statement of Financial Activities

Year ended 28 February 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	72,573	2,002,710	<b>2,075,283</b>	5,131,939
Investment income	6	442	–	<b>442</b>	442
<b>Total income</b>		<u>73,015</u>	<u>2,002,710</u>	<u><b>2,075,725</b></u>	<u>5,132,381</u>
<b>Expenditure</b>					
Expenditure on raising funds	5	3,783	–	<b>3,783</b>	16,215
Expenditure on charitable activities	7,8	70,319	2,824,450	<b>2,894,769</b>	4,626,436
<b>Total expenditure</b>		<u>74,102</u>	<u>2,824,450</u>	<u><b>2,898,552</b></u>	<u>4,642,651</u>
Net (expenditure)/ income		(1,087)	(821,740)	<b>(822,827)</b>	489,730
Net recognised gains/(losses)	13	5,259	–	<b>5,259</b>	(11,240)
<b>Net (expenditure)/income and net movement in funds</b>		<u>4,172</u>	<u>(821,740)</u>	<u><b>(817,568)</b></u>	<u>478,490</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		922,213	1,041,716	<b>1,963,929</b>	1,485,439
<b>Total funds carried forward</b>		<u>926,385</u>	<u>219,976</u>	<u><b>1,146,361</b></u>	<u>1,963,929</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 27 to 34 form part of these financial statements.

# Help The Needy Charitable Trust

## Statement of Financial Position

28 February 2022

	Note	2022 £	£	2021 £
<b>Fixed assets</b>				
Tangible fixed assets	14		67,301	87,317
<b>Current assets</b>				
Debtors	15	4,105		4,105
Cash at bank and in hand	20	1,090,155		1,883,607
		1,094,260		1,887,712
<b>Creditors: amounts falling due within one year</b>	16	15,200		11,100
<b>Net current assets</b>			1,079,060	1,876,612
<b>Total assets less current liabilities</b>			1,146,361	1,963,929
<b>Net assets</b>	19		1,146,361	1,963,929
<b>Funds of the charity</b>				
Restricted funds	17		219,976	1,041,716
Unrestricted funds	17		926,385	922,213
<b>Total charity funds</b>	19		1,146,361	1,963,929

These financial statements were approved by the board of trustees and authorised for issue on 11 November 2022, and are signed on behalf of the board by:



Mr Raad Salman (Chairman)  
Trustee

The notes on pages 27 to 34 form part of these financial statements.

# Help The Needy Charitable Trust

## Statement of Cash Flows

Year ended 28 February 2022

	2022 £	2021 £
<b>Cash flows from operating activities</b>		
Net income /(expenditure)	(817,568)	478,490
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	20,016	21,157
Net (gains) /losses on investments	(5,259)	11,240
Other interest receivable and similar income	(442)	(442)
Interest payable and similar charges	73	2,935
Accrued expenses/(income)	4,100	3,100
<i>Changes in:</i>		
Trade and other creditors	—	(242)
Cash generated from operations	(799,080)	516,238
Interest paid	(73)	(2,935)
Interest received	442	442
Net cash (used in)/from operating activities	(798,711)	513,745
<b>Cash flows from investing activities</b>		
Other recognised gains/(losses)	5,259	(11,240)
Net cash from/(used in) investing activities	5,259	(11,240)
<b>Net (decrease)/increase in cash and cash equivalents</b>	(793,452)	502,505
<b>Cash and cash equivalents at beginning of year</b>	<b>1,883,607</b>	<b>1,381,102</b>
<b>Cash and cash equivalents at end of year</b>	<b>1,090,155</b>	<b>1,883,607</b>

The notes on pages 27 to 34 form part of these financial statements.

# Help The Needy Charitable Trust

## Notes to the Financial Statements

Year ended 28 February 2022

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Suite 501 Crown House, North Circular Road, London, NW10 7PN, United Kingdom.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor regarding the project for which they must be used.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity. Normally income is recognised once the charity has received the funds.

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2022

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixture & fittings	-	15% straight line
Equipment	-	25% straight line

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	<b>72,573</b>	<b>2,002,710</b>	<b>2,075,283</b>
	<b>72,573</b>	<b>2,002,710</b>	<b>2,075,283</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	242,079	4,889,860	5,131,939
	<u>242,079</u>	<u>4,889,860</u>	<u>5,131,939</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

### 5. Expenditure on raising funds

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Travel and subsistence	–	–	1,339	1,339
Printing, stationery and promotional	2,684	2,684	12,712	12,712
Subscriptions	1,099	1,099	2,164	2,164
	<u>3,783</u>	<u>3,783</u>	<u>16,215</u>	<u>16,215</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	442	442	442	442

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support to families	–	520,595	520,595
Widows support	–	652,355	652,355
Orphan and vulnerable	–	809,450	809,450
Health care and wash	–	126,000	126,000
Fitra/Ramadan food	–	74,550	74,550
Qurbani and Eid gifts	–	197,000	197,000
Training, education and development	–	113,525	113,525
Housing and shelter	–	291,050	291,050
Emergency response	–	39,925	39,925
Support costs (Note 18)	70,319	–	70,319
	<u>70,319</u>	<u>2,824,450</u>	<u>2,894,769</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support to families	–	2,684,000	2,684,000
Widows support	–	220,000	220,000
Orphan and vulnerable	–	655,950	655,950
Health care and wash	–	95,000	95,000
Fitra / Ramadan food	–	496,999	496,999
Qurbani and Eid gifts	–	30,000	30,000
Training, education and development	–	187,999	187,999
Housing and shelter	–	180,000	180,000
Emergency response	–	4,105	4,105
Support costs (Note 18)	72,383	–	72,383
	<u>72,383</u>	<u>4,554,053</u>	<u>4,626,436</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2022

#### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total Funds 2022	Total Funds 2021
	£	£	£	£
Support to families	520,595	–	<b>520,595</b>	2,684,000
Widows support	652,355	–	<b>652,355</b>	220,000
Orphan and vulnerable	809,450	–	<b>809,450</b>	655,950
Health care and wash	126,000	–	<b>126,000</b>	95,000
Fittra / Ramadan food	74,550	–	<b>74,550</b>	496,999
Qurbani and Eid gifts	197,000	–	<b>197,000</b>	30,000
Training, education and development	113,525	–	<b>113,525</b>	187,999
Housing and shelter	291,050	–	<b>291,050</b>	180,000
Emergency response	39,925	–	<b>39,925</b>	4,105
Support costs (Note 18)	–	70,319	<b>70,319</b>	72,383
	<u>2,824,450</u>	<u>70,319</u>	<u><b>2,894,769</b></u>	<u>4,626,436</u>

#### 9. Net income /(expenditure)

Net income / (expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	<u><b>20,016</b></u>	<u>21,157</u>

#### 10. Auditors remuneration

	2022	2021
	£	£
Fees payable for the audit of the financial statements	<u><b>3,600</b></u>	<u>3,600</u>

#### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries and consultancy	<b>104,330</b>	<b>118,584</b>
Employer contributions to pension plans	–	–
	<u><b>104,330</b></u>	<u><b>118,584</b></u>

The average head count of employees during the year was 12 (2021: 14). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Number of permanent staff	<b>6</b>	10
Number of part time staff	<b>6</b>	4
Number of voluntary staff	<b>18</b>	28
	<u><b>30</b></u>	<u>42</u>

No employee received employee benefits of more than £60,000 during the current year and previous year.

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2022

#### 12. Trustee remuneration and expenses and related party transactions

The Trustees did not receive any remuneration and did not charge any expenses during the current year and previous year.

There were no related party transactions during the current year and previous year.

#### 13. Other recognised gains/(losses)

This represents the foreign currency gain arising on restatement in UK Pound Sterling of the charity's bank account balances denominated in US Dollars.

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gains/(losses)	<u>5,259</u>	<u>5,259</u>	<u>(11,240)</u>	<u>(11,240)</u>

#### 14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Freehold Land and buildings £	Total £
<b>Cost</b>				
At 1 Mar 2021 and 28 Feb 2022	<u>13,629</u>	<u>151,915</u>	<u>67,301</u>	<u>232,845</u>
<b>Depreciation</b>				
At 1 Mar 2021	13,106	132,422	–	<b>145,528</b>
Charge for the year	<u>523</u>	<u>19,493</u>	<u>–</u>	<b>20,016</b>
At 28 Feb 2022	<u>13,629</u>	<u>151,915</u>	<u>–</u>	<b>165,544</b>
<b>Carrying amount</b>				
At 28 Feb 2022	<u>–</u>	<u>–</u>	<u>67,301</u>	<b>67,301</b>
At 28 Feb 2021	<u>523</u>	<u>19,493</u>	<u>67,301</u>	<b>87,317</b>

#### 15. Debtors

	2022 £	2021 £
Other debtors	<u>4,105</u>	<u>4,105</u>

#### 16. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	<u>15,200</u>	<u>11,100</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

### 17. Analysis of charitable funds

#### Unrestricted Funds

	At 1 Mar 2021	Income	Expenditure	Gains and losses	At 28 Feb 2022
	£	£	£	£	£
Unrestricted Funds	<u>922,213</u>	<u>73,015</u>	<u>(74,102)</u>	<u>5,259</u>	<u>926,385</u>

	At 1 Mar 2020	Income	Expenditure	Gains and losses	At 28 Feb 2021
	£	£	£	£	£
Unrestricted Funds	<u>779,530</u>	<u>242,521</u>	<u>(88,598)</u>	<u>(11,240)</u>	<u>922,213</u>

#### Restricted Funds

	At 1 Mar 2021	Income	Expenditure	Gains and losses	At 28 Feb 2022
	£	£	£	£	£
Support to families	393,426	139,110	(520,595)	–	<b>11,941</b>
Widows support	290,260	376,950	(652,355)	–	<b>14,855</b>
Orphan and vulnerable	2,849	839,017	(809,450)	–	<b>32,416</b>
Fittra / Ramadan food	60,330	40,160	(74,550)	–	<b>25,940</b>
Qurbani and Eid gifts	529	203,496	(197,000)	–	<b>7,025</b>
Training, education and development	55,344	141,050	(113,525)	–	<b>82,869</b>
Housing and shelter	153,508	167,327	(291,050)	–	<b>29,785</b>
Health care and wash	63,720	74,100	(126,000)	–	<b>11,820</b>
Emergency response	21,750	21,500	(39,925)	–	<b>3,325</b>
	<u>1,041,716</u>	<u>2,002,710</u>	<u>(2,824,450)</u>	<u>–</u>	<u><b>219,976</b></u>

	At 1 Mar 2020	Income	Expenditure	Gains and losses	At 28 Feb 2021
	£	£	£	£	£
Support to families	130,342	2,947,084	(2,684,000)	–	393,426
Widows support	31,737	478,523	(220,000)	–	290,260
Orphan and vulnerable	70,993	587,806	(655,950)	–	2,849
Fittra / Ramadan food	5,050	552,279	(496,999)	–	60,330
Qurbani and Eid gifts	1,616	28,913	(30,000)	–	529
Training, education and development	175,606	67,737	(187,999)	–	55,344
Housing and shelter	270,408	63,100	(180,000)	–	153,508
Health care and wash	3,602	155,118	(95,000)	–	63,720
Emergency response	16,555	9,300	(4,105)	–	21,750
	<u>705,909</u>	<u>4,889,860</u>	<u>(4,554,053)</u>	<u>–</u>	<u>1,041,716</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 28 February 2022

### 18. Support costs

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Accountancy fee	5,500	-	5,500	5,300
Audit fee	3,600	-	3,600	3,600
Bank & finance charges	73	-	73	2,935
Depreciation	20,016	-	20,016	21,157
Consultancy	22,500	-	22,500	21,264
Rent and utilities	14,760	-	14,760	14,760
Other staff costs	450	-	450	198
Telephone	3,121	-	3,121	2,723
Other office costs	113	-	113	106
Postage	186	-	186	340
	<u>70,319</u>	<u>-</u>	<u>70,319</u>	<u>72,383</u>

### 19. Summary of assets and liabilities of each category of funds of the charity

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed Assets	-	67,301	67,301
Debtors	4,105	-	4,105
Cash at bank and in hand	937,480	152,675	1,090,155
Creditors (falling due within one year)	(15,200)	-	(15,200)
Net assets	<u>926,385</u>	<u>219,976</u>	<u>1,146,361</u>
Unrestricted funds	926,385	-	926,385
Restricted funds	-	219,976	219,976
Total Charity funds	<u>926,385</u>	<u>219,976</u>	<u>1,146,361</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed Assets	-	87,317	87,317
Debtors	4,105	-	4,105
Cash at bank and in hand	929,208	954,399	1,883,607
Creditors (falling due within one year)	(11,100)	-	(11,100)
Net assets	<u>922,213</u>	<u>1,041,716</u>	<u>1,963,929</u>
Unrestricted funds	922,213	-	922,213
Restricted funds	-	1,041,716	1,041,716
Total Charity funds	<u>922,213</u>	<u>1,041,716</u>	<u>1,963,929</u>

**Help The Needy Charitable Trust**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 28 February 2022**

**20. Analysis of changes in cash flow**

	At 1 Mar 2021	Cash flows	At 28 Feb 2022
	£	£	£
Cash at bank and in hand	<u>1,883,607</u>	<u>(793,452)</u>	<u>1,090,155</u>

**21. Fundraising**

The charity does not carry out significant fundraising activities from public. It's donors are other charitable organisations.



**Help The Needy Charitable Trust**  
Registered Charity in the United Kingdom  
No. 1059951

T: +44(0)208 838 0000  
<http://www.facebook.com/htnct>  
Twitter @charitabletrust

WEE IPEAR

**HELP THE NEEDY CHARITABLE TRUST**

England & Wales - Charity number 1059951

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# Accounts

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**2020/21 ANNUAL REPORT**  
***and Financial Statements***

Year ended 28 February 2021





# Help The Needy Charitable Trust

Year ended 28 February 2021

## Reference and administrative details

**Registered charity name** Help The Needy Charitable Trust

**Charity registration number** 1059951

**Principal office** Suite 501 Crown House  
North Circular Road  
London  
NW10 7PN  
United Kingdom

## Trustees

Mr Raad Salman (Chairman)  
Mr Mohamad Abdul Wahab Kasim  
Mr Ali Mare

## Auditor

K K Associates  
Chartered accountants and Registered Auditors  
305 Crown House  
Park Royal  
North Circular Road  
London  
NW10 7PN

## Bankers

Metro Bank  
One Southampton Row  
London  
WC1B 5HA

Lloyds TSB Bank  
Bordesley Green  
West Midlands  
Birmingham  
B9 4SU

Al Rayan Bank  
44 Hans Crescent  
Knightsbridge  
London  
United Kingdom  
SW1X 0LZ





# HELP THE NEEDY ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 28 FEBRUARY 2021

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## MESSAGE FROM OUR LEADERS

The year ended February 2021 was a challenging year for Help the Needy Charitable Trust because of the damage caused by the Covid-19 pandemic on the economy and life in general. Nevertheless, the organisation remained focused on its mission to provide humanitarian assistance to vulnerable people in IDP and refugee camps and continued to voice their plight to the world through its campaigns, made as twice as hard to cope with due to prolonged lockdowns, political instability, and the lack of access to food, clean water and health facilities.

During this reporting period, the Board of Trustees, Senior Managers and Teams worked diligently to deliver aid and sustain our programmes through the generosity of our funding partners, individual supporters and volunteers. The support we have received enabled us to reach tens of thousands of vulnerable families. Help the Needy has supported families affected by manmade conflicts and natural disasters providing them with life-saving shelter and other essential supplies during times of great need.

We believe that education, learning new skills, equality and combating social injustice are the right pathways to eradicate poverty and sustain the livelihoods of the communities we serve, hence, our long-term development programmes have supported communities to change their lives for the better, through opportunities for economic growth and vocational training.

As we reflect on the challenges and achievements of 2020/21, we would like to extend our gratitude and appreciation to all of our supporters, funding partners, manager, team members and well-wishers for their continued support.

Sincerely,

RAAD SALMAN

Chairman of the Board of Trustees



## WHO WE ARE

Help The Needy Charitable trust is an international non-profit humanitarian and development organisation registered with the Charity Commission of England and Wales since 1996 (No. 1059951). Help the Needy provides humanitarian assistance to needy families and individuals in the following areas:

- Education
- Shelter and Housing
- Health
- Economic Recovery
- Widows and Orphans Financial Assistance
- Vocational Training
- Food Security
- Water and Sanitation



We are committed to serving vulnerable families regardless of race, ethnicity and/or religion. We endeavour to fulfil two important objectives; saving lives and dignity in times of emergencies, and supporting people to achieve economic recovery and stability.



Our vision is to empower and enable vulnerable women and children to achieve economic recovery and stability through means of shelter, food, access to primary healthcare and education.

Our mission is to tackle poverty and bring a semblance of normality to the lives of the orphans, widows, families who affected by natural disaster and chronic poverty.



## VISION AND MISSION

## OUR VALUES

Our values are the reflection of our work and we believe that this is the best way to attain success in helping the vulnerable around the world.

We adopt a transparent mechanism to engage communities, beneficiaries, and key stakeholders to ensure our activities are a success. Transparency remains at the heart of our humanitarian and development work.

→ **Transparency** ○

We have established an accountability framework within the organisation, as well as in our projects.

→ **Accountability** ○

We encourage productive achievement to unleash the highest potential of all members of our team.

→ **Empowerment** ○

We demonstrate an innovative approach in all of our activities.

→ **Innovation** ○



## OUR PROGRAMMES

### COVID-19 EMERGENCY RESPONSE

Help the Needy was one of the first organisations to respond to the effects of the spread of covid-19 on vulnerable families in Iraq due to the impact of the lockdown on the economy. With careful planning and use of protection kits to ensure the safety of our beneficiaries and field staff, we successfully distributed facemasks, PPE kits, sanitising gel, soap bars and other hygiene items to 68400 people (11400 families) in Erbil, Sulaymaniyah, Mosul, Baghdad and Anbar, to help families contain the virus and protect the vulnerable.





## FOOD SECURITY

Food Security is an important programme through which Help the Needy distributes food parcels to thousands of needy beneficiaries in countries where it operates. The programme is an umbrella for other programmes including Ramadan and Qurbani (Adhahi).

Iraq remains at high-risk due to political and economic volatility, in addition to the fragile infrastructure, and inefficient state-run services such as education and healthcare; these and other factors triggered the need for continued humanitarian support and assistance. The situation is made worse for needy families following the spread of covid-19 and the effects of the lockdown on the economy. To date, the progress announced by the government last years on reconstruction and development has been slow leaving much of the country's infrastructure destroyed and non-functional.

Food security, the need for housing and protection continue to be among the main challenges facing displaced families and those returning to the hometowns in the northern and western parts of Iraq, most of whom are vulnerable women and children.

In response to the plight of thousands of families, in 2020/21, Help the Needy delivered food parcels to cover the needs of 23016 people (4700 families) in Erbil camps, the food security programmes continues under the religious and seasonal section (Ramadan and Qurbani) where families receive sustenance on regular basis every year.





## **WATER AND SANITATION**

### **Iraq Water Plants**

People in Iraq, as in many surrounding countries in the region, suffer from the lack of access to clean water caused by dated water supply systems, lack of maintenance, misuse of water irrigation systems and drought. Those who suffer most are people who live in remote areas and cannot afford to buy bottled water, especially for internally displaced people living in camps for many years in northern Iraq.

In 2019, 3.34 million internally displaced people including 1.5 million children started to return to their hometowns; the journey continued in 2020/21, however, it came to a halt when the first wave of the covid-19 pandemic hit the country. For this reporting period, 106572 individuals, including 55,000 children still live in camps in Nineveh and are in need humanitarian assistance. For these families the problem has become one of settlement, economic recovery, security, services, and education for a large number of children.

For these families, water and food are vital for human survival; in 2020/21, Help the Needy installed water plants in Anbar and Baghdad serving some 10000 people on regular basis. The water is used for drinking, personal hygiene, cooking food and bathing, this project will continue for many years to come as the need is real for hundreds of thousands of displaced families and until state authorities succeeds in restoring the water supply network.

### **Bangladesh Water Wells**

In Bangladesh, access to clean water is also a major problem especially in rural areas and refugee camps. According to the WHO, 60% of the population in Bangladesh lack access to clean drinking water and only 40% percent have proper sanitation. With these figures, the nation is certainly in danger.

Through Help the Needy's WASH programme in Bangladesh, thousands of families benefit from the installation of water wells in rural areas. In 2020/21, the organisation installed 30 water wells in various locations in Bangladesh, benefitting 50 people per day, on average.





Improving Life's



## ORPHANS AND WIDOWS

Iraq has the largest proportion of orphans compared to the country's population; millions of orphans suffer from poverty, disease and distress because of living in war conditions and witnessing and experiencing violence and exploitation for a long time.

In 2020/21, Help the Needy provided financial assistance to 2100 orphans in the cities of Mosul, Anbar and Baghdad. The city of Mosul, which is the centre of Nineveh province, was the hardest hit by armed conflict, the number of orphans increased by 90,000 in 2019 due to the increase in the number of people killed, the destruction of many orphanages and the closure of many others due to the lack of government support and funding.

Women are one of the most vulnerable groups that Help the Needy supports through its Widows Support Programme. There are an estimate of 1,000,000 widows in Iraq. In 2020/21, we succeeded in extending the support to 1000 widows from 260 in 2019, these widows do not receive state support nor support from family members.

Eligible widows also benefit from our Vocational Training programme where some 200 women receive intensive training every year to acquire new skills to enable them to find work or start small family business. The skills they receive are related to local and traditional trades such as embroidery, sewing, carpet-weaving, packaged food and computer skills.





## FINANCIAL SUPPORT

Through research and rapid needs assessment, Help the Needy came to know that, for many needy families, cash is key to their stability and safety. Families need cash to pay for rent, medicine, clothes, serious house repairs etc., especially for families that do not have a steady income or women headed families who are caring for children, and are unable to work. In Mosul, many families could not evict the city during the military offensive to liberate the city from ISIL and found themselves in a challenging situation in a city brought down to rubble. Help the Needy, having conducted a survey, and after consulting specialist organisations, decided to launch the Financial Assistance programme to help families address their most pressing needs.

In 2020/21, 4879 families (29,274 people) received financial support in Iraq, mainly, displaced people in Erbil and Sulaymaniyah Camps, the cash helped the beneficiaries cover basic needs, and each family received around £300 every month.





In Bangladesh, 4500 families (22500 people) benefited from the Financial Assistance programme in 2020/21, cash was distributed in the Coxbazar came 17 and UNO camps where around 40 percent of the Rohingya refugees have been spotted selling relief items, including food, winter clothes and blankets in exchange for cash in Ukhiya and Teknaf upazilas. This intervention was intended as an alternative to control selling aid items as well as give them much flexibility to choose their own items as per their actual family needs. It will also inject cash liquidity to the local market.

The money was spent on alternative food items other than that distributed by relief agencies such as fish, meat, vegetables, and chili, as well as firewood or cooking fuel. Several camps have seen the development of markets, in which traders are mostly Rohingya refugees.





## RELIGIOUS AND SEASONAL

### Ramadhan

For people living in a hostile and violent environment for a long time, life seems to be far from normal, even after the situation has calmed down, people still have to face the harsh reality of living in need due to the lack of income, and having to live in destroyed houses. Mosul is still suffering from the impact of the military action against ISIL, six years on, much of the houses, hospitals, schools, shops, bridges and roads are still dysfunctional. Hundreds of thousands of people in Nineveh, Anbar and Kirkuk are, therefore, in constant need for food, shelter, clean water and jobs.

Muslims observe the month of Ramadan and the three days of festivity (Eid) that mark the end of the blessed month, as a time to support and give to those who are in need of humanitarian assistance, and to bring the community together as one. Every year, during the month of Ramadan, Help the Needy reached out to the most vulnerable families and distribute food parcels, hot meals, and gifts.

In 2020/21 Help the Needy distributed 3720 food parcels benefiting approximately 18600 people in Mosul, Anbar and Erbil. In Bangladesh 16300 Rohingya refugee families (82500 individuals), received food parcels to last for a month. The beneficiaries are mainly refugees living in camps, mostly women and children.





## Qurbani

Qurbani (Adhahi) is another religious occasion where Muslims sacrifice animals and distribute the meat to impoverished families. In 2020/21, 8,088 people in Mosul and Anbar benefited from the project comes under the food security programme, where deserving and destitute families receive nutrition all year round. The project also aim to bring people together to celebrate the festive period that follows the month of Ramadan (Eid), and to emphasis humanity and brotherhood in hard times. This annual practice, not only benefits needy and refugee families, but also the local economy where vendors sell hundreds of animals.





## Eid Gifts and Zakatul Fitr

Children are always at the heart of our thinking and programmes, the Eid Gifts project aimed to bring happiness to children living in poverty by distributing gifts and clothes on the occasion of Eid-ul-Fitr, which marks the end of the holy month of Ramadan. Needy families received cash assistance on the occasion of Eid in the form of Zakat.

In 2020/21, in Baghdad, 143 children received Eid gifts and clothes, in Erbil, Mosul and Anbar 1192 children received Eid gifts. In addition, 1428 people in Erbil received cash assistance in the form of Zakat marking the end of Ramadan, and 44250 people received Zakat in Mosul, Baghdad and Anbar.





## ECONOMIC RECOVERY AND VOCATIONAL TRAINING

### Women Capacity Building

In poverty-ridden and war-torn countries, families face many challenges on daily basis; one of which is the lack of financial security, it is especially harder for widows who are responsible for small children, and who have no access to state support nor receive long-term support from relatives. There are currently two million widows in Iraq, most of whom are impoverished. Help the Needy not only helps vulnerable women by distributing food and cash, but also helps them acquire the necessary skills to enable them to earn a living and provide for their children.

The vocational training centre provided training courses for widows, abandoned women, and women with disabilities who live on very low-income. The new skills helped beneficiaries find jobs and/or start small projects to generate a steady income, it also, played an important role in supporting the education of young children and enhance their social conditions.

HTN runs a vocational training centre in Erbil, the centre helps hundreds of beneficiaries acquire new skills every year to get into the job market and/or start their own businesses. In 2020/21, the centre provided training to 1320 beneficiaries, mainly widows and vulnerable women. During the outbreak of the covid-19 pandemic, Help the Needy hired the women from the sewing training to produce facemasks for sale in the local market.





## HEALTHCARE

### Mother and Child Clinic for Rohingya refugees

For many years, the Rohingya refugees have been residing in refugee camps in Bangladesh, most of whom are women and children, who are in need of humanitarian assistance all year round, including health services especially since many of the women are young and are in the reproductive age, which is a major concern for many camp supervisors in Cox's Bazar. The Rohingya refugees face huge health problems relating to reproductive health, family planning, menstrual diseases, maternal and child morbidity and mortality.

In 2019, Help the Needy took over a primary health clinic from Relief International and acquired the permission of local authorities to start a mother and child health centre in Kutupalong camp 1E following reports of problems encountered in camp 17 in Cox's Bazar particularly relating to the availability and access to antenatal care. The survey carried out by Help the Needy showed that 36% of women give birth in unhygienic and unhealthy facilities. The difficulty of transporting patients to the nearest safe facility was a big challenge, especially at night, which resulted in high rate of avoidable maternal and infant mortalities.

Help the Needy continued its work in 2020/21 training traditional – birth attendants as safe motherhood promoters due to the high rate of home deliveries however, they were not licenced as midwives, but were integrated into the community of health workers. The mother and child health clinic caters for some 36000 women and children in the Cox's Bazar camp where 750,000 Rohingya refugees reside, half of which are children.





## Primary Medical Services and free medicine for the Rohingya refugees

The primary medical service centre provides health services to the Rohingya refugees in Bangladesh, it is based near the Kutupalong camp and serves around 21 520 every year that is 60 people every day. It is based near camp-6. The medical clinic aims to reduce and control the spread of diseases and epidemics in coordination with international health clusters and manage hospital referrals through a coordinated ambulance service.

The service was particularly important during covid-19 pandemic and during the monsoon season due to high temperature allowing the spread of various diseases. The clinic also provides awareness sessions for elderly people and pregnant women who may face trouble travelling to the health centre because the pathways are steep, and because of the rainy season, which physicians can overcome through home visit.

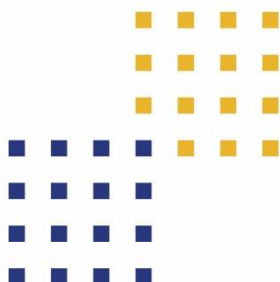




## ENVIRONMENT

### LPG cooking fuel for the Rohingya refugees

In 2020/21 Help the Needy distributed 2900 LPG cooking fuel stoves benefiting some 14,760 people and protecting them from the dangers of using firewood for cooking, which raised both health and protection concerns for the natural habitat and resources. LPG is relevantly cheap to buy and a source of clean fuel, it is also a scalable solution to meet the needs of the entire camp and host communities. This project is implemented in consultation with the Bangladesh Government, IOM and UNHCR. The project also contributed to protecting the environment; following the influx of 750000 Rohingya refugees into the Cox's Bazar camp which caused heavy loss to forest resources as they used the firewood for heating and cooking purposes. It is estimated that over 730 tons of biomass per day is being cut to provide cooking fuel that is more than 1000 football fields per year. Wildlife habitat has already been severely impacted with risk of increased danger from elephants whose routes and water sources are now heavily crowded with refugee shelters. This project is also important to reduce tensions with host communities over resources and uncontrolled smoke from firewood without proper ventilation, which is causing some health issues particularly for women and children who spend most of their time indoors.





## Household solar light for the Rohingya refugees

For most of the Rohingya refugees life comes to a halt after sunset as the camps are off-grid. 60% of Rohingya households do not have access to electricity. Kerosene lamps and battery-powered torches are widespread but they offer very limited options for cooking, reading or carrying out house chores. Help the Needy distributed small solar home systems to impoverished families in Ukhiya, Cox's Bazaar.

Although several non-governmental organisations distributed solar lights to the Rohingya refugees however, those are very little compared to the need. Help the Needy addressed this issue by distributing solar light systems and maintenance training to 6756 Rohingya families benefiting 33780 people and helping them improve their productivity and lifestyle. Children can now study after sunset and during the night, and family members utilise the evening hours to carry out house chores thereby increasing their overall productivity.





# Help The Needy Charitable Trust

## Trustees' Annual Report *(continued)*

### Year ended 28 February 2021

The trustees present their report and accounts for the year ended 28 February 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard FRS102 issued in 2019.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The affairs of Help The Needy Charitable Trust are governed by the Declaration of Trust dated 15 November 1996. The charity is managed by a board of trustees. In the year ended 28 February 2021, the following persons served as trustees:

Mr Raad Salman (Chairman)  
Mr Ali Mare  
Mr Mohamad Abdul Wahab Kasim

#### **OBJECTIVES AND ACTIVITIES**

The charity's objectives are the relief of inhabitants of war-torn areas, the supply and transportation of humanitarian aid, the relief of sickness, the relief of poverty, and the advancement of education. In this regard, the charity continued to support and sponsor the health and education initiatives, poverty relief efforts and construction and repair of houses and accommodation. The source of income was public donations. No grant was received from any government organization.

#### **FINANCIAL REVIEW**

The donations received this year were at the same level as the previous year. The Trustees expect that donations received will grow again in the future.

#### **RISK MANAGEMENT**

The charity takes robust steps to manage the risks involved in achieving of its aim and objectives. The Board of Trustees reviews significant risks, and makes sure that they are taking appropriate measures to manage and reduce their impact. Managers manage resources, monitor performance and have also established, and manage, an effective internal control environment. This is supported by systems, processes and procedures.

#### **PUBLIC BENEFIT**

The charity develops strategic plans to make certain that we provide maximum public benefit and achieve our strategic objectives, which fall under purposes defined by the Charities Act 2011.

# Help The Needy Charitable Trust

## Trustees' Annual Report *(continued)*

Year ended 28 February 2021

### RESPONSIBILITIES OF THE TRUSTEES

The charity's trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The 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 charity and the income and expenditure 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;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 and the Charity (Accounts and Reports) Regulations. 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.

### AUDITORS

K K Associates, Chartered Accountants and Registered Auditors, have been re-appointed as auditors for the ensuing year.

501 Crown House  
North Circular Road  
London NW10 7PN  
United Kingdom

Date: 24 December 2021

Signed on behalf of the trustees



Mr Raad Salman  
Chairman



# Help The Needy Charitable Trust

## Independent Auditor's Report to the Members of Help The Needy Charitable Trust

Year ended 28 February 2021

### Opinion

We have audited the financial statements of Help The Needy Charitable Trust (the 'charity') for the year ended 28 February 2021 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 28 February 2021 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;
- 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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.



## Help The Needy Charitable Trust

### Independent Auditor's Report to the Members of Help The Needy Charitable Trust *(continued)*

Year ended 28 February 2021

#### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires 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
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; 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, 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

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.



## Help The Needy Charitable Trust

### Independent Auditor's Report to the Members of Help The Needy Charitable Trust *(continued)*

Year ended 28 February 2021

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:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, which it has to comply with. Our audit tests included tests to check this compliance to the extent that we are expected to do so. In our risk assessment process detailed discussions and planning took place to ensure that our audit procedures are so designed that any material irregularity including fraud will be uncovered when we carry out our tests. Our meetings with the company's management included enquiries that were focused on detection of irregularities including fraud. Discussions included consideration of the risk of management override on controls and segregation of duties reviewed.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



K K Associates, Statutory Auditor

305 Crown House, Park Royal, North Circular  
Road, London NW10 7PN  
24 December 2021

# Help The Needy Charitable Trust

## Statement of Financial Activities

Year ended 28 February 2021

	Note	Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
<b>Income and endowments</b>					
Donations and legacies	4	242,079	4,889,860	<b>5,131,939</b>	5,350,578
Investment income	6	442	–	<b>442</b>	177
<b>Total income</b>		<u>242,521</u>	<u>4,889,860</u>	<u><b>5,132,381</b></u>	<u>5,350,755</u>
<b>Expenditure</b>					
Expenditure on raising funds	5	16,215	–	<b>16,215</b>	11,213
Expenditure on charitable activities	7,8	72,383	4,554,053	<b>4,626,436</b>	6,175,996
<b>Total expenditure</b>		<u>88,598</u>	<u>4,554,053</u>	<u><b>4,642,651</b></u>	<u>6,187,209</u>
Net (expenditure)/ income		153,923	335,807	<b>489,730</b>	(836,454)
Net recognised gains/(losses)	13	(11,240)	–	<b>(11,240)</b>	4,191
<b>Net income/(expenditure) and net movement in funds</b>		<u>142,683</u>	<u>335,807</u>	<u><b>478,490</b></u>	<u>(832,263)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>779,530</u>	<u>705,909</u>	<u><b>1,485,439</b></u>	<u>2,317,702</u>
<b>Total funds carried forward</b>		<u>922,213</u>	<u>1,041,716</u>	<u><b>1,963,929</b></u>	<u>1,485,439</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 31 to 38 form part of these financial statements.

# Help The Needy Charitable Trust

## Statement of Financial Position

28 February 2021


	Note	2021 £	£	2020 £
<b>Fixed assets</b>				
Tangible fixed assets	14		87,317	108,474
<b>Current assets</b>				
Debtors	15	4,105		4,105
Cash at bank and in hand		<u>1,883,607</u>		<u>1,381,102</u>
		<b>1,887,712</b>		<b>1,385,207</b>
<b>Creditors: amounts falling due within one year</b>	16	<u>11,100</u>		<u>8,242</u>
<b>Net current assets</b>			<b>1,876,612</b>	<b>1,376,965</b>
<b>Total assets less current liabilities</b>			<b>1,963,929</b>	<b>1,485,439</b>
<b>Net assets</b>	20		<b>1,963,929</b>	<b>1,485,439</b>
<b>Funds of the charity</b>				
Restricted funds	18		<b>1,041,716</b>	705,909
Unrestricted funds	18		<b>922,213</b>	779,530
<b>Total charity funds</b>	20		<b>1,963,929</b>	<b>1,485,439</b>

These financial statements were approved by the board of trustees and authorised for issue on 24 December 2021, and are signed on behalf of the board by:



Mr Raad Salman (Chairman)  
Trustee

The notes on pages 31 to 38 form part of these financial statements.




# Help The Needy Charitable Trust

## Statement of Cash Flows

Year ended 28 February 2021

	2021 £	2020 £
<b>Cash flows from operating activities</b>		
Net income/(expenditure)	478,490	(832,263)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	21,157	22,183
Net (losses)/gains on investments	11,240	(4,191)
Other interest receivable and similar income	(442)	(177)
Interest payable and similar charges	2,935	300
Accrued expenses/(income)	3,100	(2,542)
<i>Changes in:</i>		
Trade and other creditors	(242)	(2,075)
Cash generated from operations	516,238	(818,765)
Interest paid	(2,935)	(300)
Interest received	442	177
Net cash (used in) from operating activities	<u>513,745</u>	<u>(818,888)</u>
<b>Cash flows from investing activities</b>		
Other recognised gains/(losses)	(11,240)	4,191
Net cash from / (used in) investing activities	<u>(11,240)</u>	<u>4,191</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>502,505</b>	<b>(814,697)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>1,381,102</b>	<b>2,195,799</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>1,883,607</u></b>	<b><u>1,381,102</u></b>

The notes on pages 31 to 38 form part of these financial statements.



# Help The Needy Charitable Trust

## Notes to the Financial Statements

Year ended 28 February 2021

### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Suite 501 Crown House, North Circular Road, London, NW10 7PN, United Kingdom.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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)) and the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS 102.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor regarding the project for which they must be used.

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity. Normally income is recognised once the charity has received the funds.

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2021

#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixture & fittings	-	15% straight line
Equipment	-	25% straight line

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations	<u>242,079</u>	<u>4,889,860</u>	<u>5,131,939</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations	<u>154,233</u>	<u>5,196,345</u>	<u>5,350,578</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 28 February 2021

### 5. Expenditure on raising funds

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Travelling & subsistence	1,339	1,339	3,871	3,871
Printing, Stationery & Promotional	12,712	12,712	5,864	5,864
Subscription	2,164	2,164	1,478	1,478
	<u>16,215</u>	<u>16,215</u>	<u>11,213</u>	<u>11,213</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	442	442	177	177

### 7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support to families	–	2,684,000	2,684,000
Widows Support	–	220,000	220,000
Orphan and Vulnerable	–	655,950	655,950
Health Care & Wash	–	95,000	95,000
Fittra / Ramadan Food	–	496,999	496,999
Qurbani and Eid Gift	–	30,000	30,000
Training Education & Development	–	187,999	187,999
Housing and Shelter	–	180,000	180,000
Emergency Response	–	4,105	4,105
Support costs (Note 19)	72,383	–	72,383
	<u>72,383</u>	<u>4,554,053</u>	<u>4,626,436</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Support to families	–	1,190,027	1,190,027
Widows Support	–	814,003	814,003
Orphan and Vulnerable	–	250,216	250,216
Health Care and Wash	–	586,026	586,026
Fittra / Ramadan Food	–	951,954	951,954
Qurbani and Eid Gift	–	375,181	375,181
Training Education & Development	–	530,527	530,527
Housing and Shelter	–	1,045,074	1,045,074
Emergency Response	–	308,839	308,839
Support costs (Note 19)	124,149	–	124,149
	<u>124,149</u>	<u>6,051,847</u>	<u>6,175,996</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 28 February 2021

### 8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total Funds 2021	Total Funds 2020
	£	£	£	£
Support to families	2,684,000	–	<b>2,684,000</b>	1,190,027
Widows Support	220,000	–	<b>220,000</b>	814,003
Orphan and Vulnerable	655,950	–	<b>655,950</b>	250,216
Health Care and Wash	95,000	–	<b>95,000</b>	586,026
Fitra / Ramadan Food	496,999	–	<b>496,999</b>	951,954
Qurbani and Eid Gift	30,000	–	<b>30,000</b>	375,181
Training Education & Development	187,999	–	<b>187,999</b>	530,527
Housing and Shelter	180,000	–	<b>180,000</b>	1,045,074
Emergency Response	4,105	–	<b>4,105</b>	308,839
Support costs (Note 19)	–	72,383	<b>72,383</b>	124,149
	<u>4,554,053</u>	<u>72,383</u>	<u><b>4,626,436</b></u>	<u>6,175,996</u>

### 9. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>21,157</u>	<u>22,183</u>

### 10. Auditors remuneration

	2021	2020
	£	£
Fees payable for the audit of the financial statements	<u>3,600</u>	<u>3,600</u>

### 11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages, salaries, and consultancy	<b>118,584</b>	125,222
Employer contributions to pension plans	–	203
	<u><b>118,584</b></u>	<u>125,425</u>

The average head count of employees during the year was 14 (2020: 15). The average number of full-time and part-time employees during the year is analysed as follows:

	2021	2020
	No.	No.
Number of permanent staff	<b>10</b>	11
Number of part time staff	<b>4</b>	4
Number of voluntary staff	<b>28</b>	26
	<u><b>42</b></u>	<u>41</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2021

#### 12. Trustee remuneration and expenses and related party transactions

The Trustees did not receive any remuneration and did not charge any expenses during the year 2021 - £Nil (2020 -£Nil).

There were no related party transactions during the year.

#### 13. Other recognised gains/(losses)

This represents the foreign currency gain arising on restatement in UK Pound sterling of the charity's bank account balances denominated in US Dollars.

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Gains/(losses)	(11,240)	(11,240)	4,191	4,191

#### 14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Freehold Land and buildings £	Total £
<b>Cost</b>				
<b>At 1 Mar 2020 and 28 Feb 2021</b>	<u>13,629</u>	<u>151,915</u>	<u>67,301</u>	<u>232,845</u>
<b>Depreciation</b>				
At 1 Mar 2020	11,123	113,248	–	124,371
Charge for the year	1,983	19,174	–	21,157
<b>At 28 Feb 2021</b>	<u>13,106</u>	<u>132,422</u>	<u>–</u>	<u>145,528</u>
<b>Carrying amount</b>				
<b>At 28 Feb 2021</b>	<u>523</u>	<u>19,493</u>	<u>67,301</u>	<u>87,317</u>
At 29 Feb 2020	<u>2,506</u>	<u>38,667</u>	<u>67,301</u>	<u>108,474</u>

#### 15. Debtors

	2021 £	2020 £
Other debtors	<u>4,105</u>	<u>4,105</u>

#### 16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	–	242
Accruals and deferred income	<u>11,100</u>	<u>8,000</u>
	<u>11,100</u>	<u>8,242</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

### Year ended 28 February 2021

#### 17. Pensions and other post retirement benefits

##### Workplace pension scheme

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £Nil (2020: £203).

#### 18. Analysis of charitable funds

##### Unrestricted Funds

	At 1 Mar 2020	Income	Expenditure	Gains and losses	At 28 Feb 2021
	£	£	£	£	£
Unrestricted Funds	<u>779,530</u>	<u>242,521</u>	<u>(88,598)</u>	<u>(11,240)</u>	<u>922,213</u>

	At 1 Mar 2019	Income	Expenditure	Gains and losses	At 29 Feb 2020
	£	£	£	£	£
Unrestricted Funds	<u>756,291</u>	<u>154,410</u>	<u>(135,362)</u>	<u>4,191</u>	<u>779,530</u>

##### Restricted Funds

	At 1 Mar 2020	Income	Expenditure	Gains and losses	At 28 Feb 2021
	£	£	£	£	£
Support to Families	130,342	2,947,084	(2,684,000)	–	393,426
Widows Support	31,737	478,523	(220,000)	–	290,260
Orphan and Vulnerables	70,993	587,806	(655,950)	–	2,849
Fittra / Ramadan Food	5,050	552,279	(496,999)	–	60,330
Qurbani and Eid Gift	1,616	28,913	(30,000)	–	529
Training Education and Development	175,606	67,737	(187,999)	–	55,344
Housing and Shelter	270,408	63,100	(180,000)	–	153,508
Health Care and Wash	3,602	155,118	(95,000)	–	63,720
Emergency Response	16,555	9,300	(4,105)	–	21,750
	<u>705,909</u>	<u>4,889,860</u>	<u>(4,554,053)</u>	<u>–</u>	<u>1,041,716</u>

	At 1 Mar 2019	Income	Expenditure	Gains and losses	At 29 Feb 2020
	£	£	£	£	£
Support to Families	298,574	1,021,795	(1,190,027)	–	130,342
Widows Support	63,047	782,693	(814,003)	–	31,737
Orphan and Vulnerables	96,674	224,535	(250,216)	–	70,993
Fittra / Ramadan Food	243,485	713,519	(951,954)	–	5,050
Qurbani and Eid Gift	35,746	341,051	(375,181)	–	1,616
Training Education and Development	64,318	641,815	(530,527)	–	175,606
Housing and Shelter	549,018	766,464	(1,045,074)	–	270,408
Health Care and Wash	148,231	441,397	(586,026)	–	3,602
Emergency Response	62,318	263,076	(308,839)	–	16,555
	<u>1,561,411</u>	<u>5,196,345</u>	<u>(6,051,847)</u>	<u>–</u>	<u>705,909</u>

# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 28 February 2021

### 19. Support costs

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Accountancy fee	5,300		5,300	9,813
Audit fee	3,600		3,600	3,600
Bank & finance charges	2,935		2,935	300
Depreciation	21,157		21,157	22,183
Consultancy	21,264		21,264	16,734
Pension costs	–		–	203
Rent & utilities	14,760		14,760	14,715
Other staff cost	198		198	727
Telephone	2,723		2,723	3,095
Other office costs	106		106	52,711
Postage	340		340	68
	<u>72,383</u>	<u>–</u>	<u>72,383</u>	<u>124,149</u>

### 20. Summary of assets and liabilities of each category of funds of the charity

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed Assets		87,317	87,317
Debtors	4,105		4,105
Cash at bank and in hand	929,208	954,399	1,883,607
Creditors (falling due within one year)	(11,100)		(11,100)
Net assets	<u>922,213</u>	<u>1,041,716</u>	<u>1,963,929</u>
Unrestricted funds	922,213		922,213
Restricted funds		1,041,716	1,041,716
Total Charity funds	<u>922,213</u>	<u>1,041,716</u>	<u>1,963,929</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2020
	£	£	£
Fixed assets		108,474	108,474
Debtors	4,105		4,105
Cash at bank & in hand	783,667	597,435	1,381,102
Creditors (falling due within one year)	(8,242)		(8,242)
Net assets	<u>779,530</u>	<u>705,909</u>	<u>1,485,439</u>
Unrestricted funds	779,530		779,530
Restricted funds		705,909	705,909
Total Charity funds	<u>779,530</u>	<u>705,909</u>	<u>1,485,439</u>



# Help The Needy Charitable Trust

## Notes to the Financial Statements *(continued)*

Year ended 28 February 2021

21. Analysis of changes in cash flow

	At 1 Mar 2020	Cash flows	At 28 Feb 2021
	£	£	£
Cash at bank and in hand	<u>1,381,102</u>	<u>502,505</u>	<u>1,883,607</u>



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