


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
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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
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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 21520 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.

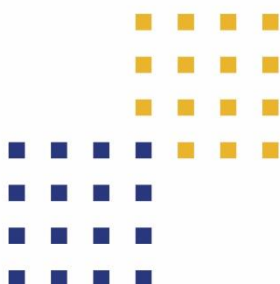
The service was particularly important during covid-19 pandemic and during the monsoon season due to high temperature allowing the spread of various diseases. The clinic also provides awareness sessions for elderly people and pregnant women who may face trouble travelling to the health centre because 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

			2021		2020
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	242,079	4,889,860	5,131,939	5,350,578
Investment income	6	442	–	442	177
Total income		<u>242,521</u>	<u>4,889,860</u>	<u>5,132,381</u>	<u>5,350,755</u>
Expenditure					
Expenditure on raising funds	5	16,215	–	16,215	11,213
Expenditure on charitable activities	7,8	72,383	4,554,053	4,626,436	6,175,996
Total expenditure		<u>88,598</u>	<u>4,554,053</u>	<u>4,642,651</u>	<u>6,187,209</u>
Net (expenditure)/ income		153,923	335,807	489,730	(836,454)
Net recognised gains/(losses)	13	(11,240)	–	(11,240)	4,191
Net income/(expenditure) and net movement in funds		<u>142,683</u>	<u>335,807</u>	<u>478,490</u>	<u>(832,263)</u>
Reconciliation of funds					
Total funds brought forward		779,530	705,909	1,485,439	2,317,702
Total funds carried forward		<u>922,213</u>	<u>1,041,716</u>	<u>1,963,929</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 £
Fixed assets			
Tangible fixed assets	14	87,317	108,474
Current assets			
Debtors	15	4,105	4,105
Cash at bank and in hand		<u>1,883,607</u>	<u>1,381,102</u>
		1,887,712	1,385,207
Creditors: amounts falling due within one year	16	<u>11,100</u>	<u>8,242</u>
Net current assets		1,876,612	1,376,965
Total assets less current liabilities		1,963,929	1,485,439
Net assets	20	<u>1,963,929</u>	<u>1,485,439</u>
Funds of the charity			
Restricted funds	18	1,041,716	705,909
Unrestricted funds	18	922,213	779,530
Total charity funds	20	<u>1,963,929</u>	<u>1,485,439</u>

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 £
Cash flows from operating activities		
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>
Cash flows from investing activities		
Other recognised gains/(losses)	(11,240)	4,191
Net cash from / (used in) investing activities	<u>(11,240)</u>	<u>4,191</u>
Net increase/(decrease) in cash and cash equivalents	502,505	(814,697)
Cash and cash equivalents at beginning of year	1,381,102	2,195,799
Cash and cash equivalents at end of year	<u>1,883,607</u>	<u>1,381,102</u>

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	—	2,684,000	1,190,027
Widows Support	220,000	—	220,000	814,003
Orphan and Vulnerable	655,950	—	655,950	250,216
Health Care and Wash	95,000	—	95,000	586,026
Fittra / Ramadan Food	496,999	—	496,999	951,954
Qurbani and Eid Gift	30,000	—	30,000	375,181
Training Education & Development	187,999	—	187,999	530,527
Housing and Shelter	180,000	—	180,000	1,045,074
Emergency Response	4,105	—	4,105	308,839
Support costs (Note 19)	—	72,383	72,383	124,149
	<u>4,554,053</u>	<u>72,383</u>	<u>4,626,436</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	118,584	125,222
Employer contributions to pension plans	—	203
	<u>118,584</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	10	11
Number of part time staff	4	4
Number of voluntary staff	28	26
	<u>42</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 £
Cost				
At 1 Mar 2020 and 28 Feb 2021	<u>13,629</u>	<u>151,915</u>	<u>67,301</u>	<u>232,845</u>
Depreciation				
At 1 Mar 2020	11,123	113,248	—	124,371
Charge for the year	1,983	19,174	—	21,157
At 28 Feb 2021	<u>13,106</u>	<u>132,422</u>	<u>—</u>	<u>145,528</u>
Carrying amount				
At 28 Feb 2021	<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	779,530	242,521	(88,598)	(11,240)	922,213

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

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
Fitra / 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
	705,909	4,889,860	(4,554,053)	–	1,041,716

	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
Fitra / 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
	1,561,411	5,196,345	(6,051,847)	–	705,909

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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