

# *Improving Lives*

HELP THE NEEDY  
CHARITABLE TRUST

## ANNUAL REPORT AND FINANCIAL STATEMENTS



**YEAR ENDED 28 FEBRUARY 2022**

## TABLE OF CONTENTS

Message from Our Leaders .....	3
WHO WE ARE .....	4
VISION AND VALUES .....	5
PROGRAMMES .....	6
WASH .....	6
Water Treatment Plants .....	
Sponsorship .....	7
Widows Support.....	
Orphans' Sponsorship .....	
Religious and Social .....	9
Qurbani (Adhahi) .....	
Sadaqat-ul-Fitr .....	
Islamic Education Centre Support .....	
Financial Support .....	12
Family Financial Assistance .....	
Students' Financial Support .....	
Winter Aid .....	
Teachers' Support .....	
Kids 4 Kids .....	
General Cash Donation .....	
FINANCIAL REPORTS AND STATEMENTS .....	18
CONTACT US .....	35

## 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:

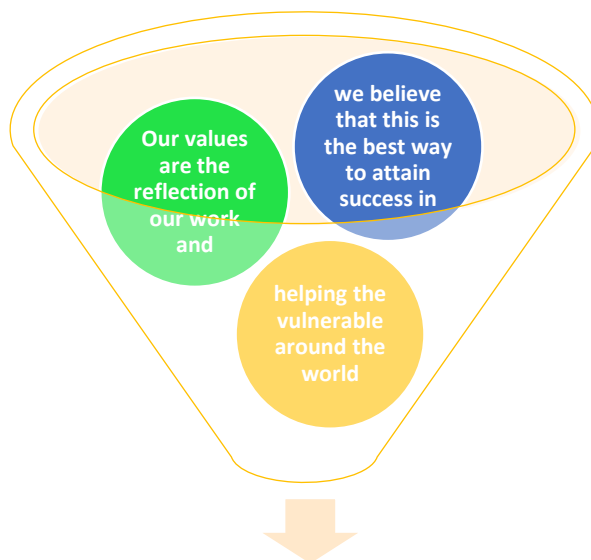


We are committed to serving vulnerable families regardless of race, ethnicity and/or religion. We endeavour to fulfil two important objectives; saving lives and dignity in times of emergencies, and supporting people to achieve economic recovery and stability.

## 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, 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

			2022		2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<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
		<u>1,094,260</u>	<u>1,887,712</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>15,200</u>	<u>11,100</u>
<b>Net current assets</b>		<b>1,079,060</b>	<b>1,876,612</b>
<b>Total assets less current liabilities</b>		<b>1,146,361</b>	<b>1,963,929</b>
<b>Net assets</b>	19	<b><u>1,146,361</u></b>	<b><u>1,963,929</u></b>
<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	<b><u>1,146,361</u></b>	<b><u>1,963,929</u></b>

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	72,573	2,002,710	2,075,283
	<u>72,573</u>	<u>2,002,710</u>	<u>2,075,283</u>
	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
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>

	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
Fittra / 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	—	520,595	2,684,000
Widows support	652,355	—	652,355	220,000
Orphan and vulnerable	809,450	—	809,450	655,950
Health care and wash	126,000	—	126,000	95,000
Fitra / Ramadan food	74,550	—	74,550	496,999
Qurbani and Eid gifts	197,000	—	197,000	30,000
Training, education and development	113,525	—	113,525	187,999
Housing and shelter	291,050	—	291,050	180,000
Emergency response	39,925	—	39,925	4,105
Support costs (Note 18)	—	70,319	70,319	72,383
	<u>2,824,450</u>	<u>70,319</u>	<u>2,894,769</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>20,016</u>	<u>21,157</u>

### 10. Auditors remuneration

	2022 £	2021 £
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:

	2022 £	2021 £
Wages and salaries and consultancy	104,330	118,584
Employer contributions to pension plans	—	—
	<u>104,330</u>	<u>118,584</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 No.	2021 No.
Number of permanent staff	6	10
Number of part time staff	6	4
Number of voluntary staff	18	28
	<u>30</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	—	145,528
Charge for the year	<u>523</u>	<u>19,493</u>	<u>—</u>	<u>20,016</u>
At 28 Feb 2022	<u>13,629</u>	<u>151,915</u>	<u>—</u>	<u>165,544</u>
<b>Carrying amount</b>				
At 28 Feb 2022	<u>—</u>	<u>—</u>	<u>67,301</u>	<u>67,301</u>
At 28 Feb 2021	<u>523</u>	<u>19,493</u>	<u>67,301</u>	<u>87,317</u>

#### 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  
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