

HELP THE NEEDY

CHARITABLE TRUST

Registered Charity No: 1059951



# 2022/23 ANNUAL REPORT

*and Financial Statements*

Year ended 28 February 2023

THEY DESERVE  
**EQUAL  
RIGHTS**

## Reference and administrative details

<b>Registered charity name</b>	Help The Needy Charitable Trust
<b>Charity registration number</b>	1059951
<b>Principal office</b>	Suite 501 Crown House North Circular Road London NW10 7PN United Kingdom
<b>The trustees</b>	Mr Raad Salman (Chairman) Mr Mohamad Abdul Wahab Kasim Mr Ali Mare
<b>Auditor</b>	K K Associates Chartered Accountants & Statutory auditor 305 Crown House Park Royal North Circular Road London NW10 7PN
<b>Bankers</b>	Al Rayan Bank 44 Hans Crescent Knightsbridge London United Kingdom SW1X 0LZ  Lloyds TSB Bank Brodesley Green West Midlands Birmingham B9 4SU  Metro Bank One Southampton Row London WC1B 5HA

## CONTENTS

MESSAGE FROM OUR CHAIRMAN .....	1
WHO WE ARE .....	2
OUR VISION AND VALUES .....	3
HUMANITARIAN RESPONSE.....	4
FOOD SECURITY .....	4
Food Parcels Distribution .....	
FINANCIAL SUPPORT .....	
Family Financial Assistance .....	6
Kids 4 Kids.....	
EDUCATION .....	
Teacher Support .....	10
School Support .....	
SPONSORSHIP .....	
Widows' Support.....	12
Orphans' Sponsorship .....	
CLEAN WATER .....	14
Water Treatment Plants .....	
RELIGIOUS AND SOCIAL .....	
Ramadan .....	
Qurbani (Adhahi) .....	15
Zakat-ul-Fitr and Eid Gifts .....	
Islamic Education Centre Expansion .....	
CONSTRUCTION AND HOUSE REPAIRS .....	
Islamic Education Centre Expansion .....	18
House Repair for Returnee Families .....	
INCOME GENERATION .....	20
Rickshaws for Widows .....	
WINTER RELIEF .....	21
Financial Support .....	
TRUSTEES ANNUAL REPORT (continued) .....	22
INDEPENDENT AUDITORS REPORT .....	24
FINANCIAL REPORTS AND STATEMENTS .....	27
CONTACT US .....	38



## MESSAGE FROM OUR CHAIRMAN

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

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

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

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

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

Sincerely,

RAAD SALMAN



Chairman of the Board of Trustees



## WHO WE ARE

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

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

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

## OUR VISION AND MISSION

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

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

### OUR VALUES

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

#### Transparency

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

#### Accountability

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

#### Empowerment

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

## HUMANITARIAN RESPONSE

### FOOD SECURITY

#### Food Parcels Distribution

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

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

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







HELP THE NEEDY  
CHARITABLE TRUSTS



دعم الامن الغذائي للأسر الأشد  
احتياجاً في العراق

Supporting food security for  
most needy families in Iraq

Funded by: Help The Needy - Türkiye  
office





## FINANCIAL SUPPORT

### Family Financial Assistance

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

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

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









#### Kids 4 Kids

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

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

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









## EDUCATION

### Teacher Support

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

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





### School Support

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

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



## SPONSORSHIP

### Widows' Support

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

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





### Orphans' Sponsorship

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

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





## CLEAN WATER

### Water Treatment Plants

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

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

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



## RELIGIOUS AND SOCIAL

### Ramadan and Qurbani

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

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

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

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









### Zakat-ul-Fitr and Eid Gifts

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

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





## CONSTRUCTION AND HOUSE REPAIRS

### Islamic Education Centre Expansion

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

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





### House Repair for Returnee Families

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

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





## INCOME GENERATION

### Rickshaws for Widows

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

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

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





## WINTER RELIEF

### Financial Support

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

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





# **Help The Needy Charitable Trust**

## **Trustees' Annual Report** *(continued)*

### **Year ended 28 February 2023**

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

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

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

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

#### **OBJECTIVES AND ACTIVITIES**

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

#### **FINANCIAL REVIEW**

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

#### **RISK MANAGEMENT**

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

#### **PUBLIC BENEFIT**

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



# Help The Needy Charitable Trust

## Trustees' Annual Report *(continued)*

Year ended 28 February 2023

### RESPONSIBILITIES OF THE TRUSTEES

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### AUDITORS

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

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

Date: 27 December 2023

Signed on behalf of the trustees



Mr Raad Salman  
Chairman



# Help The Needy Charitable Trust

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

**Year ended 28 February 2023**

### Opinion

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

This report is made solely to the charity's members, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 28 February 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

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

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

# Help The Needy Charitable Trust

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

**Year ended 28 February 2023**

### **Other information**

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

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

We have nothing to report in this regard.

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

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

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



# Help The Needy Charitable Trust

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

**Year ended 28 February 2023**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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

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

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

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

*K K Associates*

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

# Help The Needy Charitable Trust

## Statement of Financial Activities

Year ended 28 February 2023

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

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

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

-



# Help The Needy Charitable Trust

## Statement of Financial Position

28 February 2023

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

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



Mr Raad Salman (Chairman)  
Trustee

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

# Help The Needy Charitable Trust

## Statement of Cash Flows

Year ended 28 February 2023

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

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



# Help The Needy Charitable Trust

## Notes to the Financial Statements

Year ended 28 February 2023

### 1. General information

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

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

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

### 3. Accounting policies

#### Basis of preparation

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

#### Going concern

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

#### Fund accounting

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

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

#### Incoming resources

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

# Help The Needy Charitable Trust

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

Year ended 28 February 2023

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

#### Resources expended

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

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

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

#### Tangible assets

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

#### Depreciation

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

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

### 4. Donations and legacies

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



# Help The Needy Charitable Trust

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

Year ended 28 February 2023

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

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

### 5. Expenditure on raising funds

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

### 6. Investment income

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

# Help The Needy Charitable Trust

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

Year ended 28 February 2023

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

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

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

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

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



# Help The Needy Charitable Trust

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

Year ended 28 February 2023

### 9. Net income/(expenditure)

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>—</u>	<u>20,016</u>

### 10. Auditors remuneration

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

### 11. Staff costs

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

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

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

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

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

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

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

There were no related party transactions during the year.

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

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

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

# Help The Needy Charitable Trust

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

Year ended 28 February 2023

### 14. Tangible fixed assets

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

### 15. Debtors

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

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

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

### 17. Analysis of charitable funds

#### Unrestricted funds

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

  

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



# Help The Needy Charitable Trust

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

Year ended 28 February 2023

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

#### Restricted funds

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

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

### 18. Support costs

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

# Help The Needy Charitable Trust

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

### Year ended 28 February 2023

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

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

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

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

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

#### 21. Fundraising

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





CONTACT  
US

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

+44 20 8838 0000

[info@helptheneedy.org.uk](mailto:info@helptheneedy.org.uk)

