

Registered Charity No: 1059951

HELP THE NEEDY
CHARITABLE TRUST

برنامج توزيع
النقد
للايتام والارامل
support

ANNUAL REPORT

AND FINANCIAL STATEMENTS

YEAR ENDED 29 FEBRUARY **2024**

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MESSAGE FROM THE BOARD OF TRUSTEES

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

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

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

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

Sincerely,



Raad Salman

Chair, Board of Trustees

ABOUT HELP THE NEEDY CHARITABLE TRUST

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

Our key areas of focus include:

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

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

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

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

VISION, MISSION AND VALUES

Our Vision

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

Our Mission

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

Our Values

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

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

HUMANITARIAN RESPONSE

Food Security

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

Programme Objectives

Our programme is designed to ensure:

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

Impact Highlights

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

Community Engagement

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



FINANCIAL SUPPORT

Family Financial Assistance

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

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

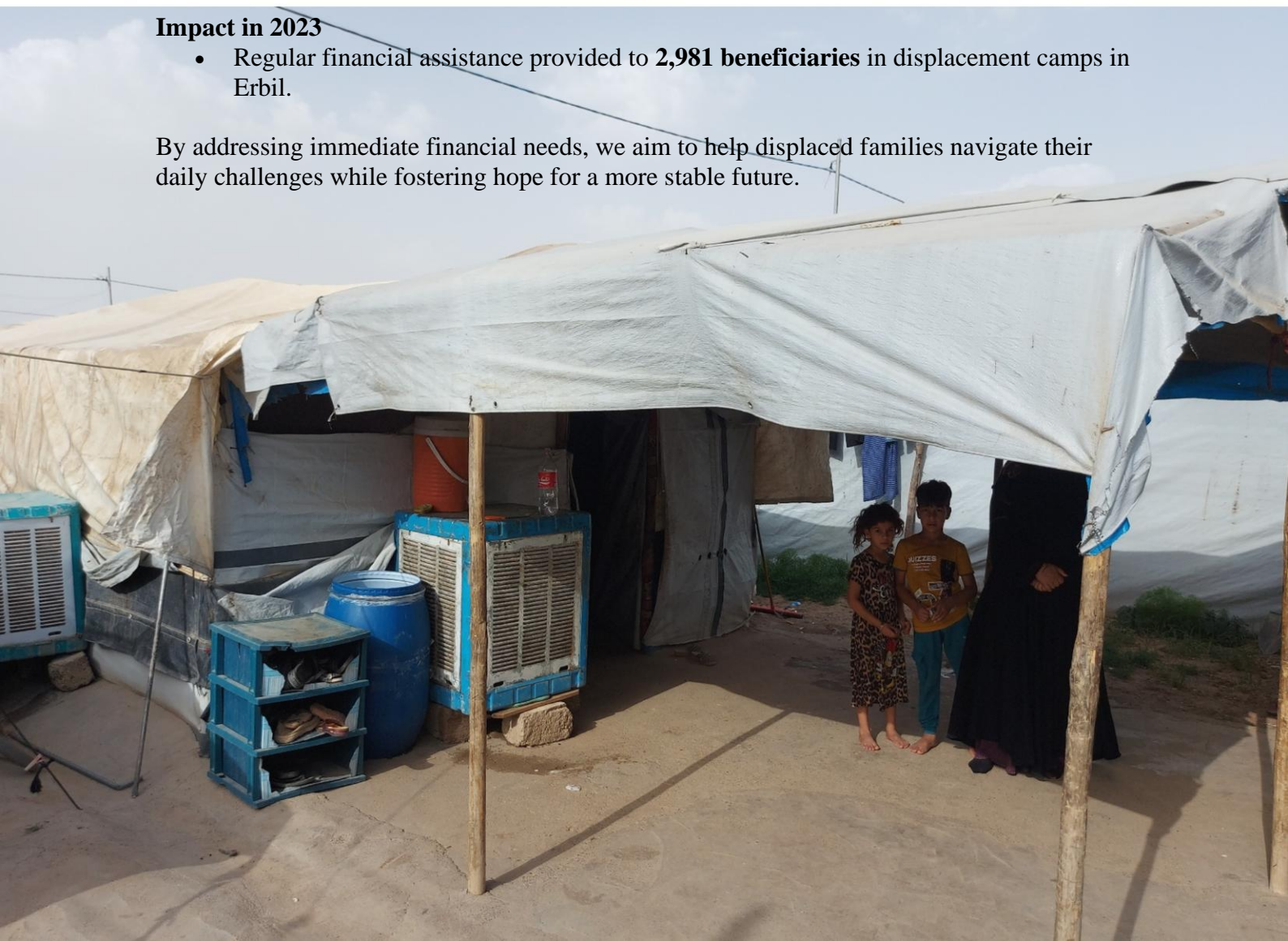
Our Response

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

Impact in 2023

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

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



Kids for Kids

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

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

Challenges in Camps

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

Our Impact

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

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



SPONSORSHIP

Widows' Support

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

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

Our Response

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

Impact Highlights

This programme helps widows:

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

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

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



ORPHANS' SPONSORSHIP

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

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

Our Response

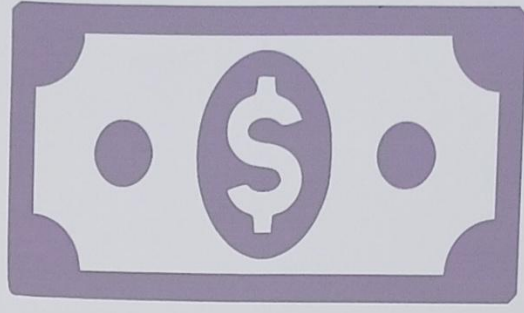
The *Help the Needy Charitable Trust Orphan Sponsorship Programme* is a long-term initiative aimed at addressing these challenges. The programme provides regular cash assistance to orphans and their mothers, enabling:

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

Impact Highlights

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

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



برنامج توزيع المساعدات
النقدية
للايتام والارامل في العراق



Support

and Widows

RELIGIOUS AND SOCIAL

Ramadan and Qurbani

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

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

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

Challenges in Mosul and Other Affected Areas

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

Our Impact in 2023

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

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



ZAKAT-UL-FITR AND EID GIFTS

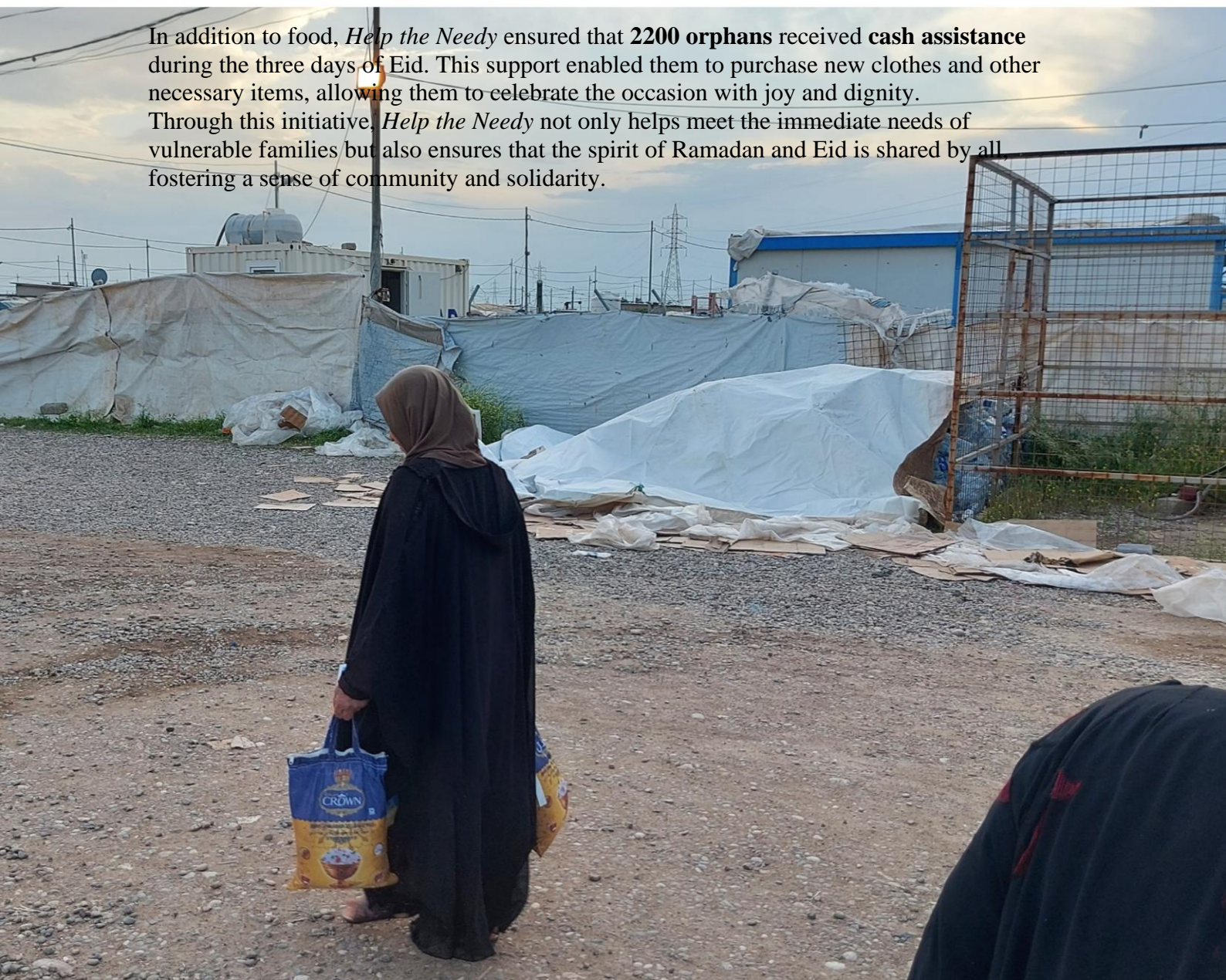
The **Zakat-ul-Fitr** and **Sadaqat-ul-Fitr** (Eid Gifts) programme is one of *Help the Needy Charitable Trust's* key religious-social initiatives that marks the end of the holy month of **Ramadan**. The three-day **Eid-ul-Fitr** celebration is a time for Muslims to come together in joy, reflecting on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

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

Our Impact in 2023

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

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



INCOME GENERATION

Rickshaws for Widows

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

Our Response

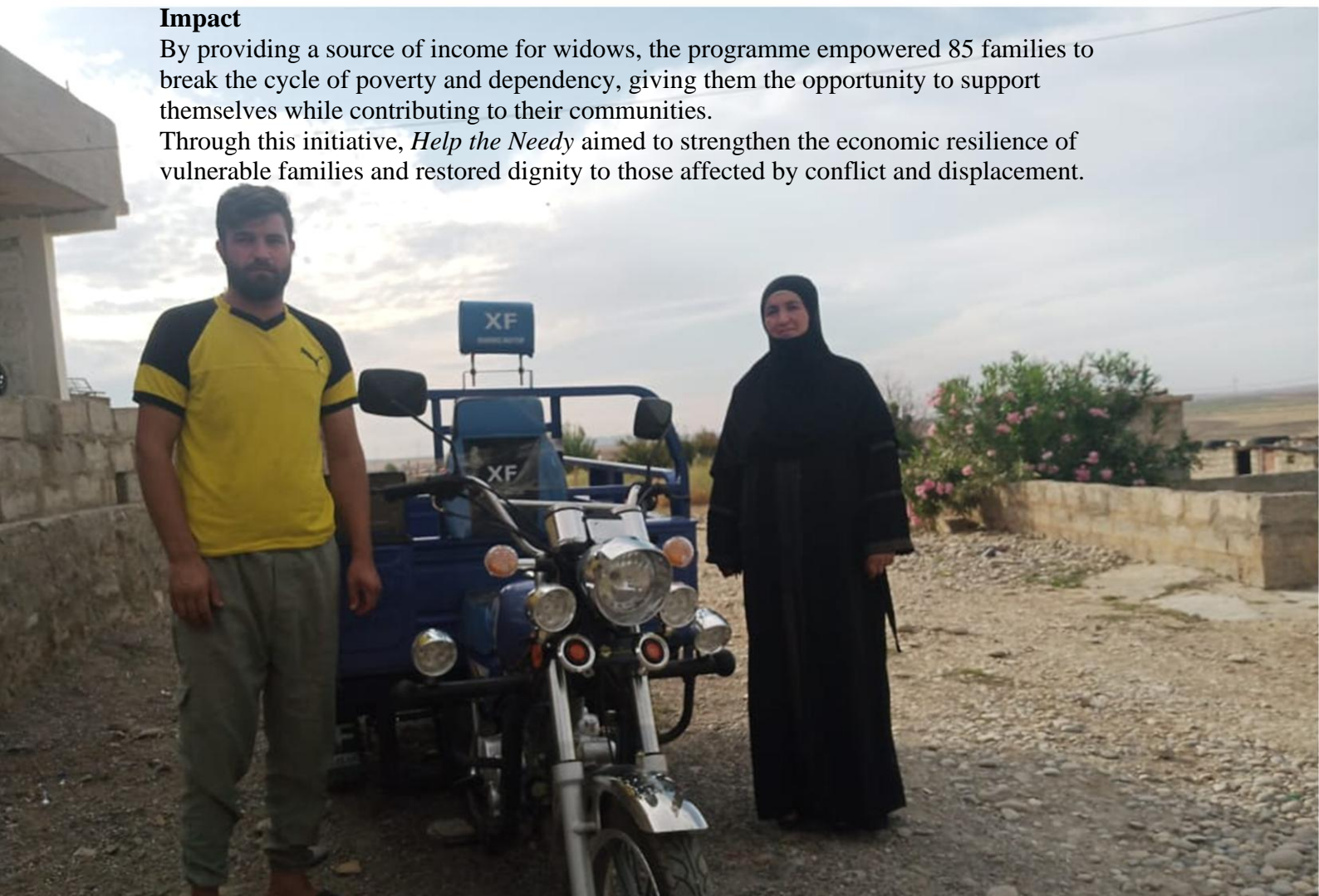
As part of our **Income Generation Programme**, *Help the Needy* focused on providing economic opportunities for widows with children under 16 years of age who had no stable source of income. In **2023**, we distributed **11 rickshaws** (three-wheel motorcycles) to widows in **Anbar and Mosul**, and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

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

Impact

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

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



WINTER RELIEF

Financial Support

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

Impact of Conflict and Economic Hardship

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

Our Response: Winter Relief

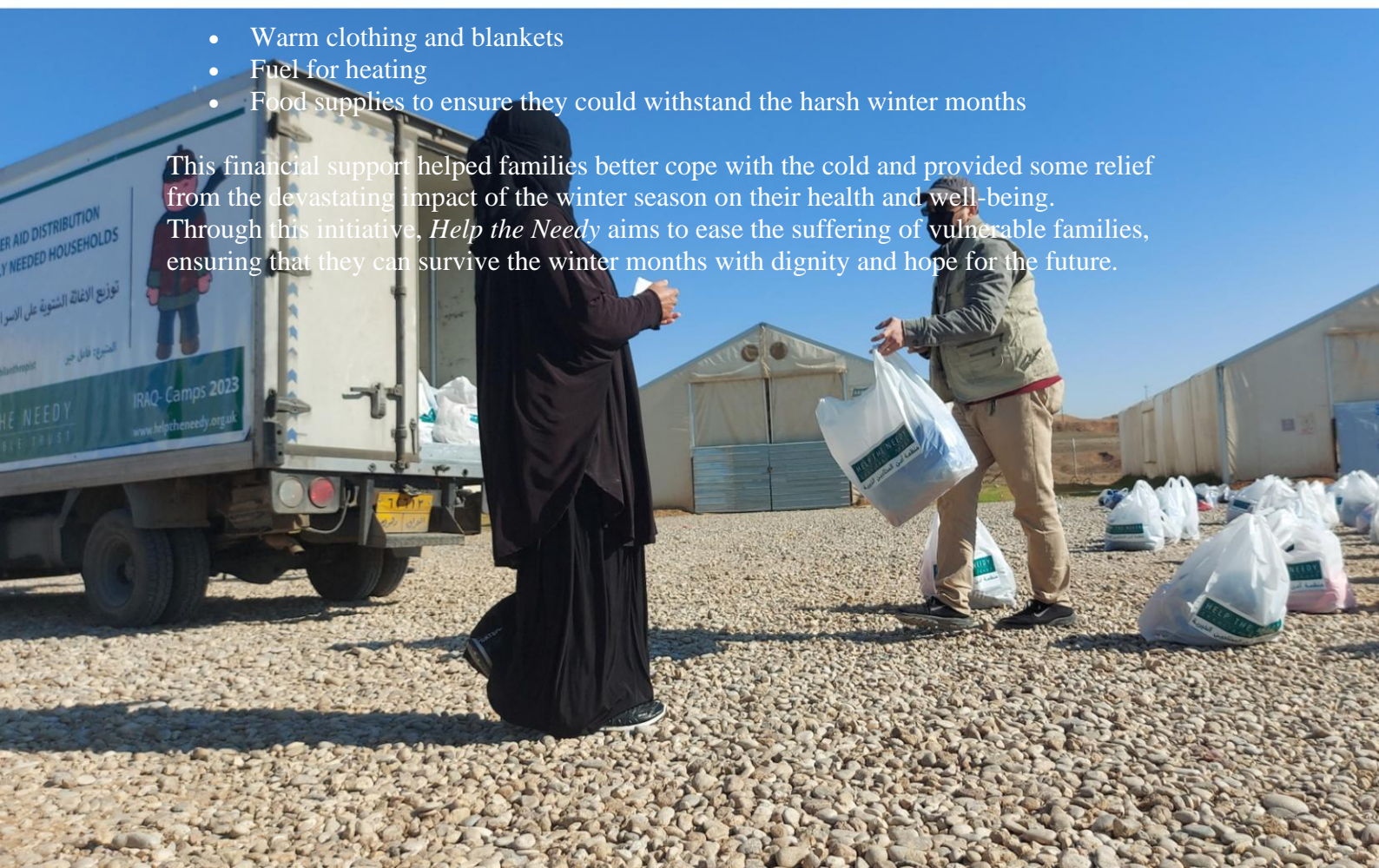
In response to these urgent needs, *Help the Needy Charitable Trust* initiated its **Winter Relief Project** to provide much-needed financial support to the most vulnerable families in Iraq.

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

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

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

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



CHARITY REGISTRATION NUMBER: 1059951

Help The Needy Charitable Trust
Financial Statements
29 February 2024

Help The Needy Charitable Trust

Trustees' Annual Report (continued)

Year ended 29 February 2024

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

Reference and administrative details

Registered charity name Help The Needy Charitable Trust

Charity registration number 1059951

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

The trustees

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

Auditor

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

Bankers

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

Lloyds TSB Bank
Brodesley Green
West Midlands
Birmingham
B9 4SU

Metro Bank
One Southampton Row
London
WC1B 5HA

Help The Needy Charitable Trust

Financial Statements

Year ended 29 February 2024

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Help The Needy Charitable Trust

Trustees' Annual Report (*continued*)

Year ended 29 February 2024

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

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

OBJECTIVES AND ACTIVITIES

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

FINANCIAL REVIEW

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

RISK MANAGEMENT

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

PUBLIC BENEFIT

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

Help The Needy Charitable Trust

Trustees' Annual Report (*continued*)

Year ended 29 February 2024

RESPONSIBILITIES OF THE TRUSTEES

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

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

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

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008 as amended. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITORS

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

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

Date: 18 December 2024

Signed on behalf of the trustees



Mr Raad Salman
Chairman

Help The Needy Charitable Trust

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

Year ended 29 February 2024

Opinion

We have audited the financial statements of Help The Needy Charitable Trust (the 'charity') for the year ended 29 February 2024 which comprise the Statement of Financial Activities, Statement of Financial Position, Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 29 February 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

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

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

Help The Needy Charitable Trust

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

Year ended 29 February 2024

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

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

Help The Needy Charitable Trust

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

Year ended 29 February 2024

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

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

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



K K Associates, Statutory Auditor

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

Help The Needy Charitable Trust

Statement of Financial Activities

Year ended 29 February 2024

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

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

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

Help The Needy Charitable Trust

Statement of Financial Position

29 February 2024

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

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



Mr Raad Salman (Chairman)
Trustee

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

Help The Needy Charitable Trust

Statement of Cash Flows

Year ended 29 February 2024

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

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

Help The Needy Charitable Trust

Notes to the Financial Statements

Year ended 29 February 2024

1. General information

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

2. Statement of compliance

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

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

3. Accounting policies

Basis of preparation

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

Going concern

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

Fund accounting

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

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

Incoming resources

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

Help The Needy Charitable Trust

Notes to the Financial Statements (*continued*)

Year ended 29 February 2024

3. Accounting policies (*continued*)

Resources expended

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

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

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

Tangible assets

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

Depreciation

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

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

4. Donations and legacies

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

Help The Needy Charitable Trust

Notes to the Financial Statements (*continued*)

Year ended 29 February 2024

5. Expenditure on raising funds

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

6. Investment income

	Unrestricted Funds	Total Funds	Unrestricted Funds	Total Funds
	£	2024	£	2023
		£		£
Bank interest receivable	404	404	216	216

7. Expenditure on charitable activities by fund type

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

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

Help The Needy Charitable Trust

Notes to the Financial Statements (*continued*)

Year ended 29 February 2024

8. Expenditure on charitable activities by activity type

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

9. Auditors remuneration

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

10. Staff costs

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

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

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

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

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

11. Trustee remuneration and expenses and related party transactions

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

There were no related party transactions during the year.

12. Other recognised gains/(losses)

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

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

Help The Needy Charitable Trust

Notes to the Financial Statements (*continued*)

Year ended 29 February 2024

13. Tangible fixed assets

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

14. Debtors

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

15. Creditors: amounts falling due within one year

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

16. Analysis of charitable funds

Unrestricted funds

	At 1 Mar 2023 £	Income £	Expenditure £	Gains and losses £	At 29 Feb 2024 £
Unrestricted Fund	<u>897,059</u>	<u>17,532</u>	<u>(87,528)</u>	<u>(9,888)</u>	<u>817,175</u>

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

Help The Needy Charitable Trust

Notes to the Financial Statements (*continued*)

Year ended 29 February 2024

16. Analysis of charitable funds (*continued*)

Restricted funds

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

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

17. Support costs

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

Help The Needy Charitable Trust

Notes to the Financial Statements (*continued*)

Year ended 29 February 2024

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

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

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

19. Analysis of changes in cash flow

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

20. Fundraising

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



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