

# HELP THE NEEDY

## CHARITABLE TRUST

Registered Charity No: 1059951



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

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## Message From the Board of Trustees

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

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

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

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

Thank you for your dedication to our mission.

Sincerely,

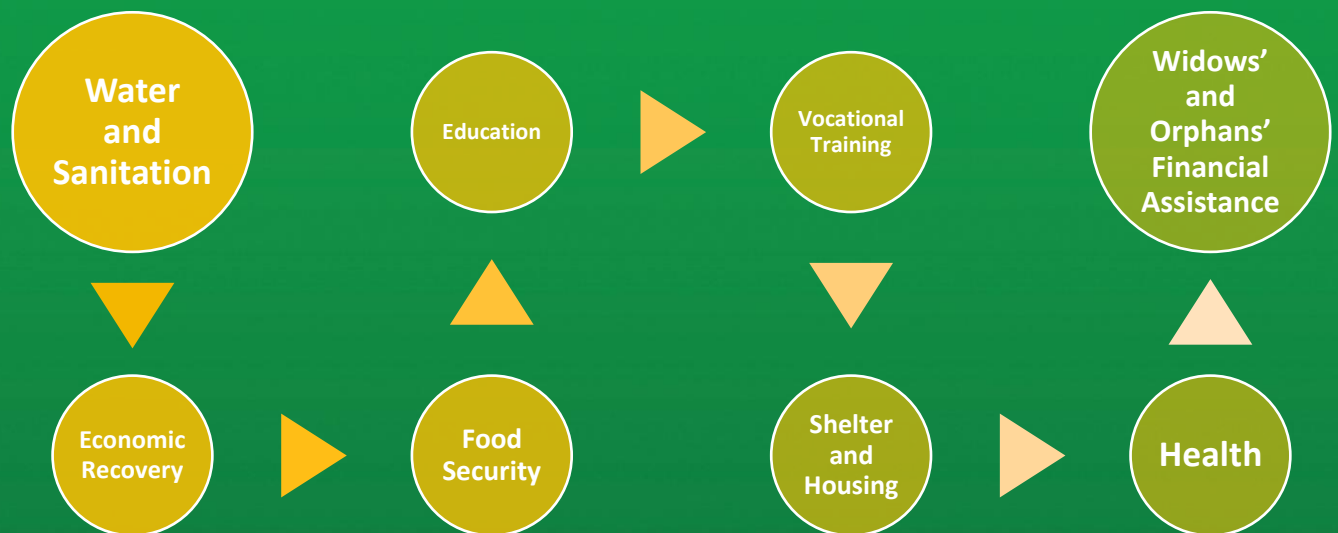


**Raad Salman**  
*Chair, Board of Trustees*

## About Help the Needy Charitable Trust

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

### Areas of Focus



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

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

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



## Our Vision

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

## Our Mission

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

## Our Values

- 

### Transparency

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

### Accountability

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

### Empowerment

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

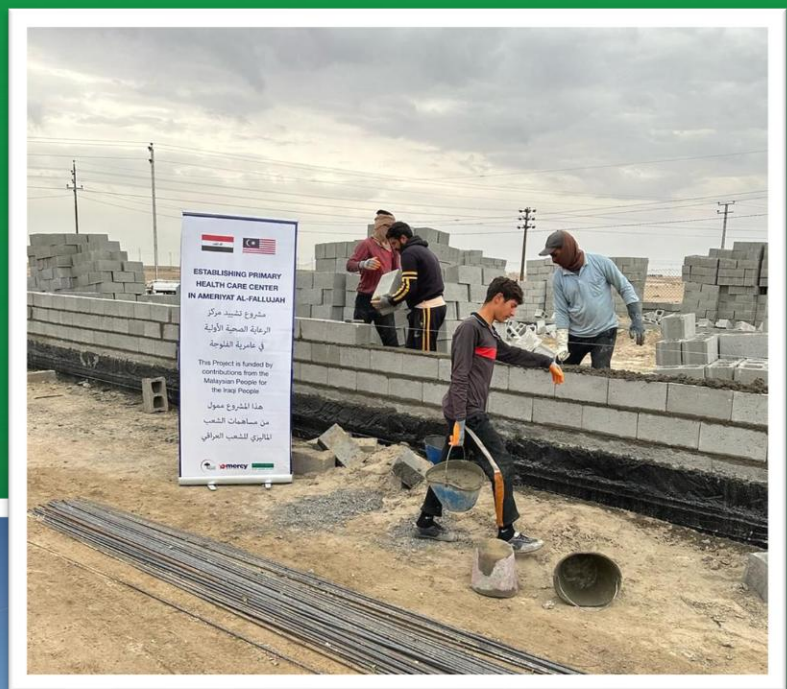
# Humanitarian Response

## Healthcare

### Establishment of the Primary Healthcare Centre

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

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









## Food Security

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

### Programme Objectives

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

### Impact

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









## Financial Support

### Family Financial Assistance

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

### Our Response

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

### Impact

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

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







# Sponsorship Programmes

## Widows' Support

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

### Our Response

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

### Impact

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

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

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

## Orphans' Sponsorship

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

### Our Response

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

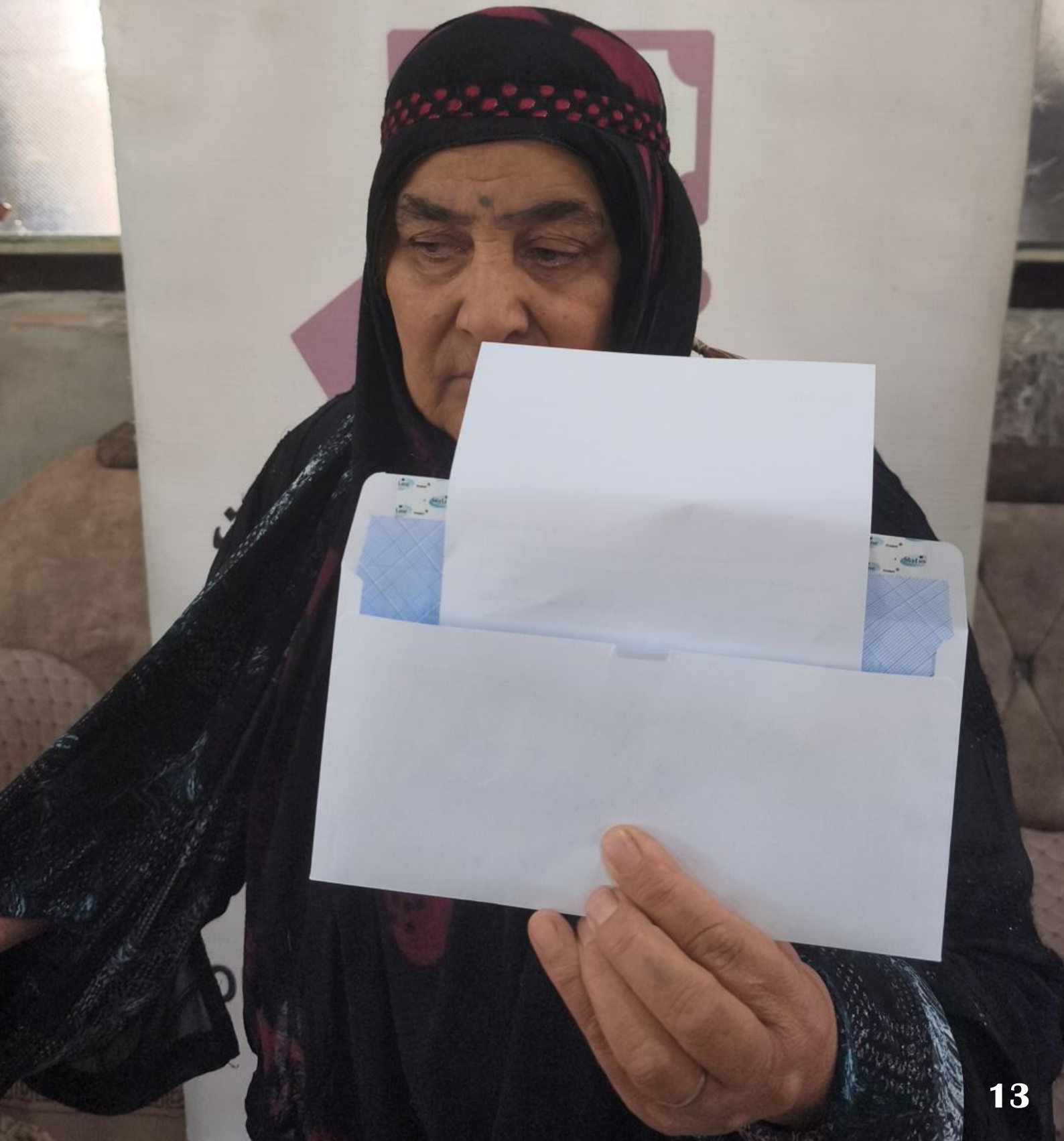
- Continued education
- Improved nutrition
- Enhanced overall well-being

### Impact

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

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

HELP THE NEEDY  
CHARITABLE TRUST



# Religious and Social Programmes

## Ramadan and Qurbani

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

### Impact

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









## Zakat-ul-Fitr and Eid Gifts

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

### Impact

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









# Winter Relief

## Financial Support

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

## Impact

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

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









# Water Wells

## Clean Water

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

## Impact

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

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





**CHARITY REGISTRATION NUMBER: 1059951**

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

# **Help The Needy Charitable Trust**

## **Financial Statements**

**Year ended 28 February 2025**

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# Help The Needy Charitable Trust

## Trustees' Annual Report

### Year ended 28 February 2025

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

#### Reference and administrative details

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

# **Help The Needy Charitable Trust**

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

### **Year ended 28 February 2025**

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

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

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

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

#### **OBJECTIVES AND ACTIVITIES**

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

#### **FINANCIAL REVIEW**

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

#### **RISK MANAGEMENT**

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

#### **PUBLIC BENEFIT**

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



# Help The Needy Charitable Trust

## Trustees' Annual Report *(continued)*

Year ended 28 February 2025

### RESPONSIBILITIES OF THE TRUSTEES

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

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

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

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

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

### AUDITORS

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

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

Date: 18 December 2025

Signed on behalf of the trustees



Mr Raad Salman  
Chairman

# **Help The Needy Charitable Trust**

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

**Year ended 28 February 2025**

### **Opinion**

We have audited the financial statements of Help The Needy Charitable Trust (the 'charity') for the year ended 28 February 2025 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 28 February 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

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

### **Conclusions relating to going concern**

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

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

### **Other information**

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



# **Help The Needy Charitable Trust**

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

**Year ended 28 February 2025**

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

We have nothing to report in this regard.

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

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts & Reports) Regulations 2008 and Charities Act 2011 require us to report to you if, in our opinion:

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

### **Responsibilities of trustees**

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

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

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

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

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

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

# Help The Needy Charitable Trust

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

**Year ended 28 February 2025**

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

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

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

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

### **Use of our report**

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



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



# Help The Needy Charitable Trust

## Statement of Financial Activities

Year ended 28 February 2025

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

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

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

# Help The Needy Charitable Trust

## Statement of Financial Position

28 February 2025

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

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



Mr Raad Salman (Chairman)  
Trustee

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



# Help The Needy Charitable Trust

## Statement of Cash Flows

Year ended 28 February 2025

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

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

# **Help The Needy Charitable Trust**

## **Notes to the Financial Statements**

**Year ended 28 February 2025**

### **1. General information**

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

### **2. Statement of compliance**

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

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

### **3. Accounting policies**

#### **Basis of preparation**

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

#### **Going concern**

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

#### **Fund accounting**

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

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

#### **Incoming resources**

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



# Help The Needy Charitable Trust

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

Year ended 28 February 2025

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

#### Resources expended

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

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

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

#### Tangible assets

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

#### Depreciation

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

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

### 4. Donations and legacies

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

# Help The Needy Charitable Trust

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

Year ended 28 February 2025

### 5. Expenditure on raising funds

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

### 6. Investment income

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

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

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

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

# Help The Needy Charitable Trust

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

Year ended 28 February 2025

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

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

### 9. Net expenditure

Net expenditure is stated after charging/(crediting):

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

### 10. Auditor's remuneration

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

### 11. Staff costs

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

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

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

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

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



# Help The Needy Charitable Trust

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

Year ended 28 February 2025

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

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

There were no related party transactions during the year.

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

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

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

# Help The Needy Charitable Trust

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

Year ended 28 February 2025

### 14. Tangible fixed assets

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

### 15. Debtors

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

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

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

### 17. Analysis of charitable funds

#### Unrestricted funds

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

# Help The Needy Charitable Trust

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

Year ended 28 February 2025

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

#### Restricted funds

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

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

### 18. Support costs

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



# Help The Needy Charitable Trust

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

### Year ended 28 February 2025

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

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

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

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

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

#### 21. Fundraising

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



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