

REGISTERED COMPANY NUMBER: 03904848 (England and Wales)
REGISTERED CHARITY NUMBER: 1081018

MUSLIM GLOBAL RELIEF
(A COMPANY LIMITED BY GUARANTEE)

TRUSTEES' REPORT AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

Riley Moss Audit LLP, Statutory Auditor
Riley House
183-185 North Road
Preston
PR1 1YQ

MUSLIM GLOBAL RELIEF

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 16
Report of the Independent Auditors	17 to 20
Statement of Financial Activities	21
Statement of Financial Position	22 to 23
Statement of Cash Flows	24
Notes to the Statement of Cash Flows	25
Notes to the Financial Statements	26 to 34
Detailed Statement of Financial Activities	35

MUSLIM GLOBAL RELIEF

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees	Mr Mohammed Amin Mr Mohammad Amjad Mr Mohammad Razaque Mr Muhammad Farooq Shah
Registered office	124 Manchester Road Nelson Lancashire BB9 7AQ
Registered company number	03904848 (England and Wales)
Registered charity number	1081018
Auditors	Riley Moss Audit LLP, Statutory Auditor Riley House 183-185 North Road Preston PR1 1YQ

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Welcome from the Managing Director

This report brings out the aims and features of the organisation as well as our achievements and challenges. I would especially like to thank the thousands of supporters and volunteers from around the world who supported us so last year. Without your help, we would not be able to change the lives of so many disadvantaged people around the world.

2020-21 has been a year like no other, in which every aspect of life has been affected in some way by the Covid-19 pandemic. As the world continues its fight against the Covid-19 pandemic which is forcing millions into confinement and social distancing and has resulted in a huge socio-economic crisis for those who are most in need. I am humbled and grateful for your valuable donations towards our **Coronavirus Emergency Appeal**, which helped to get food and other essentials to those shielding in deserving communities. **Your donations are making a huge difference.** The funds we continue to raise will continue to support those impacted by the Covid-19 pandemic all over the world.

During the year our strategy was to contribute towards the UN Sustainable Development Goals focusing on our key priorities, reducing the humanitarian impact of conflict and natural disasters and empowering poor communities to emerge from poverty and vulnerability. We are truly grateful to those whose amazing donations provided the resources for our work as their generosity pushed our total income beyond last year.

Our **"One Village at a Time"** project was initiated in 2017 operating in 3 different countries, where we increased our focus on integrated sustainable development and transformed living standards in poor communities. We have reached the 10th village in Ghana that gained better services, new infrastructure and livelihoods support, whilst elsewhere we improved access to essential services such as water, sanitation, healthcare and education.

I will ensure our transparency, accounting and quality are at their most efficient, promoting confidence that all donations are going as far as possible to help some of the world's most vulnerable people. Building on our past successes, I am keen to ensure we reach even more people around the world and that our work helps to break the cycle of poverty.

We take strength from the continued passion and commitment of MGR's many supporters, who have driven the organisation to such incredible achievements in our twenty-year history, and we will work hard over the coming year to ensure that we continue to do everything we can for the poor or sick that we are here to serve.

For over 20 years, the Muslim Global Relief has supported people around the world in times of crisis. The ongoing, ever-changing situation concerning the coronavirus (COVID-19) pandemic is no exception. Our network of incredible staff and volunteers means we are uniquely placed to reach people in fearful, uncertain times. But it's the generosity of our supporters that enables our work to happen quickly and efficiently. We rely on their support to keep us going. With their help, we will continue to provide vital humanitarian, individual support for the most vulnerable, and those who fall through the gaps.

Our future aim is to provide more sustainable and long-term projects to poor villages in order to improve their quality of life and minimise the issues of poverty and hunger. Whilst it is becoming increasingly challenging, we are hopeful of continuing to attract new supporters and donors for our amazing life changing work in the coming year.

We are expecting that this report will motivate you to support us in the coming year to achieve our organisation's future goals. I look forward to continuing the journey in 2022.

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Objectives and activities

Public benefit

The principal aims and objectives of the charitable company are the relief of poverty and sickness anywhere in the world, and in particular, those affected by natural causes or by wars and conflicts either foreign or domestic by the provision of financial or other assistance including but not limited to medicines, shelter, furniture, stationery, food, clothing, sanitation and clean drinking water, electronic hardware/software and also the construction of hospitals and medical centres as the trustees in their discretion think fit.

To advance the education of persons in need, including orphans, anywhere in the world by the provision of financial aid and materials including but not limited to books, furniture, stationery, clothing and electronic hardware/software and also through the construction of schools, colleges, training centres and universities as the trustees in their discretion think fit.

By focusing on these areas, we achieve our strategic priorities of maintaining stable programmes and continue to fund our long-term projects. The trustees decided to continue to fund such programmes to further the projects with a view to improve the lives of individuals and families to overcome poverty.

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Strategic report

Achievement and performance

MGR has continued to use various forms of online, television and print media advertising to promote itself and to raise funds for its projects.

Our motto is "Bringing Hope to Life" to raise the aspirations and hope of the poor and disadvantaged and to transform their lives for the better.

Inspired by the spirit of selflessness and caring for humanity without discrimination, our aim has been to reach out to those communities that find it most difficult to receive help, and are most vulnerable to extremism, neglect and exclusion in a non-political, non-sectarian, non-religious and non-exclusionary manner.

MGR provides immediate help in times of disaster whether caused by natural causes or conflict, to help alleviate the suffering of the needy and destitute members of society anywhere in the world. MGR also helps rebuild local communities through self-sustaining long-term projects.

Muslim Global Relief has relied only on the help and support of those who believe in helping others. Continuing disasters and conflicts wreak havoc on the lives of so many people. It is the generosity of those who care that allows us to alleviate their suffering. It is your kindness that has turned around so many lives, restoring hope and providing new opportunities.

Our Vision

MGR vision is to see a society where poverty and suffering have been overwhelmed and everyone can live and enjoy their rights without any discrimination.

Our Values

- Everyone should have access to clean drinking water
- No one should go hungry
- Everyone should have basic shelter
- All should be respectably clothed- Every child should have access to basic education
- No orphan should be deprived of happiness
- Basic health care should be available to all
- No individual should suffer from an inferiority complex

Our appeal is to every passionate person

- Who cries over dying children in conflicts
- Who feels the pain of humanity as his/her own pain
- Whose heart bleeds over atrocities being committed to humanity
- Whose conscious is troubled over the cries of hunger and disease
- Who wants to share his happiness with the deprived and unfortunate children

MGR's transparency and operating methods both in the management and implementation of projects, has continued enabling a stronger bond to be established with its regular donors and supporters.

MGR projects in this financial year comprised mainly of continued development work in Pakistan, India, Ghana, Lebanon (Syrian Refugees), Bangladesh (Rohingya Refugees) and Gaza and included the distribution of fresh meat, (Qurbani project) to many countries around the world, water projects, and also focused on mainstream projects in the areas of healthcare, education and food distribution. We believe that poverty will never be eradicated where people have no access to basic services such as health care, education, clean drinking water and sanitation; so that is why we maintain our focus on these.

We owe a huge debt of gratitude to our donors for their generosity, support and efforts which are extremely valued, appreciated and vital for the continued success of MGR in helping those in need.

The following information provides a brief synopsis of MGR projects undertaken in the year 2020/2021.

Review of achievements and performance for the year

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Our proactive strategy has four global goals that aim to ensure we respond effectively to humanitarian emergencies, contribute significantly to the UN Sustainable Development Goals (SDGs) and advocate for positive social change. These goals are based on four key areas of work we present in this report: humanitarian, development, advocacy and partnerships. During the year MGR with its dedicated staff, volunteers and supporters tried to reach those most in need in places like Ghana, Gaza, Lebanon (Syrian Refugees), Pakistan, Sri Lanka and India in accordance with our mission to be at the forefront of delivering relief from poverty and sickness.

Inspired by our faith, we work with an inclusive approach to all regardless of faith, race, ethnicity, age and ability. Our development programmes are not just about providing access to essential services but understanding the multiple challenges communities face and empowering them to lift themselves out of poverty. Our success strategy to respond efficiently and quickly to reach those in need, has been seen very clearly on the ground with lives being saved and beneficiaries in these regions having their basic needs met.

In 2020, we provided effective emergency relief and implemented long term sustainable development solutions where the need was greatest. With all our projects, we applied a participatory approach by involving the communities. This is because we strive to ensure sustainability so that lives are continuously improved. In 2020 alone, we reached over 20 million people across the world.

We delivered a series of development projects as part of our contribution to the UN Sustainable Development Goals. We improved access to basic services like education, healthcare, water and sanitation. We provided livelihood support and trained farming communities to adapt to climate change under our "One Village at a Time". We focused on the most vulnerable people and gave them opportunities to change their lives for the better.

MGR continued to support the people of Yemen and Gaza, Rohingya refugees in Bangladesh and the Syrian refugees in Lebanon caught up in devastating wars. By the end of the year our emergency aid and other projects had reached over hundred thousand people in Yemen and Lebanon and Bangladesh. We provided food, medical supplies and easy access to clean water through installing water hand pumps and wells. The charity followed a robust due diligence process to ensure the right partners are selected to implement projects on the ground. This involved collecting information about key stakeholders and signing collaboration agreements.

Our development programmes are not just about providing access to essential services but understanding the multiple challenges communities face and empowering them to lift themselves out of poverty. During the year, we increased our focus on integrated sustainable development and transformed living standard of poor communities. Our "One Village at Time" approach empowered and rehabilitated villages in Ghana, Bangladesh, India, Sri Lanka, Malawi and Pakistan by providing sustainable and long-lasting projects that helped in decreasing poverty, unemployment, livelihood, health and hygiene issues.

Regular monitoring and evaluation plans were set up to measure the impact of our projects. MGR projects have reached their goals and made a significant difference in the lives of our beneficiaries. For the effective implementation of our projects, MGR adopted a community-based approach as the most effective means of empowering communities to manage their own water supply schemes and sanitation facilities and other projects. Active participation of district stakeholders and the beneficiary communities was ensured from the very beginning and at every stage of the project cycle. The beneficiaries were the main actors of the project in implementation, monitoring and evaluation and managing of schemes and their sanitation facilities.

We provide lasting routes out of poverty, empowering people to transform their lives and serving all communities without prejudice.

(a) Humanitarian Response

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Due to ongoing political crises, countries including Syria, Yemen, Iraq and The Occupied Palestinian Territories have seen their populations plunge into increasingly deeper levels of impoverishment and vulnerability. MGR provided urgent relief to the vulnerable refugee communities' through various projects, including improving health of people in Lebanon on the Syrian border, helping farmers to grow crops in Gaza, and ensuring the nutritional status of Rohingya Refugees in Bangladesh was improved.

We responded to a number of crises that escalated, continued or erupted, from the disasters in Yemen and protracted emergencies in Syria, and the Rohingya refugee crisis in Myanmar and Bangladesh. MGR field representatives were there, continuously delivering food parcels, shelter, clean water, sanitation, medical aid and education, as well as protection.

Food Aid and Water

World hunger is a cause of social inequality, which means that while some enjoy surplus wealth and resources, others are being crushed by a lack of the most basic human needs. The Global Food Crisis is not something we can solve overnight, but we can work to ensure less people go hungry.

Tackling hunger on the frontline of emergencies is critical, but we also need long-lasting solutions. That's why we work with countries around the world to help vulnerable people everywhere get the food they need to survive and thrive.

MGR teams on the ground, responded to a number of emergencies in countries like Gaza, Syria, Yemen etc.

In Yemen, MGR helped thousands of needy people in Hudaydah City through various projects. We built water wells in villages and provided clean drinking water to many families. Also, food was provided regularly in terms of food parcels and hot meals to thousands of needy families.

In Lebanon, MGR helped thousands of Syrian families living in Aarsal, Akkar and Iklim Al Kharoub camps, our main focus was to provide food to families. We distributed food parcels and hot meals to thousands of families. Also, MGR teams-built shelters during the year and provided a safe place to hundreds of families.

Similarly, MGR teams helped poor and war-affected people in Al Toffah, Gaza and Cox Bazar in Bangladesh with food packs containing rice, lentils, pasta, sugar, oil, milk and other staples to help meet their nutritional needs. In Gaza, we also built water wells and provided clean drinking water to hundreds of families. Also, water coolers were installed in many public places like schools and hospitals etc. so people could have access to clean drinking water.

Cooked Meals Distribution

As part of food distribution, MGR distributed cooked meals to thousands of people in Gaza, Yemen and Lebanon - Displaced Syrian refugees, under its ongoing food distribution program.

Health Care

Refugees usually have the highest risk of mortality immediately after reaching their country of asylum, as they frequently arrive in poor health and are completely dependent on international aid and assistance.

We provided the following medical services to displaced refugees:

Mobile Health Clinic

During emergency and disaster situations, many deaths are caused by infectious diseases, undernutrition and lack of proper medical care. Often these deaths can be prevented with access to proper healthcare, improved hygiene practices and better nutrition. MGR provided sufficient medical aid to refugees according to the funds available.

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

MGR organised free mobile medical camps in Syrian refugee camps in Eqlim El-Kharoub and Irsal in the Beka Area of Lebanon, which were staffed by 2 medical doctors, one nurse and volunteers. The purpose of the mobile clinics was to deliver direct cost-effective medical aid to Syrian refugees.

Our mobile clinics helped to provide free medical examinations and medication to over 10,000 walk-in patients. Patients mostly included children who were exposed to colds, coughs, diarrhoea and other infections as well as some with minor injuries.

Eye Camp for Children

To provide medical assistance to children, MGR organised an Eye Camp in Hayfa Medical Centre in the Western part of Gaza. The children who had eyesight problems were identified from Shatee and Al Toffah camps and examination were carried out in the hospital later. After eyesight check-ups, many children were provided with the prescription glasses to correct their vision.

Winter Relief

Winter is a difficult time for impoverished and displaced refugee families. The freezing winds and cold can drive up living costs and so worsen the suffering of the vulnerable. For the young, sick and the old, the cold winter months often prove devastating. MGR ensured that poor and vulnerable families benefited from our Winter Relief Project during the year. Warm clothes, shoes, blankets, mattresses and heaters were provided to thousands of families in the Lebanon - Syrian refugees, India, Gaza and Yemen.

Impact of the project:

- Successful installation of 719 water hand pumps and 687 water wells which made possible for at least thousands of marginalised families to access drinking water.
- Provided communities easier access to clean drinking potable water through the construction of water wells and water hand pumps
- General awareness among the communities regarding health & increased environment friendly practices.
- Reduction in the possibilities of water-borne diseases like cholera, typhoid, dehydration, digestive disorders, skin diseases and dental problems etc.

Water and Sanitation

MGR provided water and a purpose-built sanitation facility to Kukuosi-Zabgu village at Bawku Municipality in the Upper region of Ghana. The water and sanitation facility was able to help 3,750 people under its "One Village at a Time" approach. Women and children of this village were the water haulers who used to walk 6 kilometres a day carrying water from other villages in the general area. The villagers were living in extreme poverty and they had no resources to build latrines. Due to lack of proper sanitation facilities, people especially the children of these villages, were suffering from diarrhoea and other harmful waterborne diseases.

Through our "WASH" Water and Sanitation Program we provided:

- Pit community toilets and a shower facility separately for men and women
- Hand washing facility separately for men and women
- A solar powered water supply system via a borehole
- An underground and covered sewage and waste management system
- Awareness and education on basic hygiene by community involvement/social mobilisation

The overall impact of the project:

- Created awareness and provided training/education on drinking water quality, sanitation and hygiene and their impact on health.
- Improvements in health from clean drinking water and improved sanitation were reported.
- Improved health status reduced women's workload which provided them time to get engaged in agricultural and other income generating activities.
- In general, it increased the overall production and productivity of the community.

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

MGR built many shelter homes for Syrian refugees and people in Yemen who were homeless. The project helped the needy refugees to live in a safe and secure environment.

Coronavirus Emergency Response

The coronavirus pandemic is spreading to countries already affected by poverty, conflict and natural disasters. There are now more than 5 million confirmed cases in 188 countries and territories around the world, and the figure keeps rising.

Rapidly adapting our operations, we continued to assist families suffering amid conflict and natural disasters and helped protect millions of people in 40 countries from the devastating consequences of coronavirus.

MGR makes sure vulnerable people have basic items such as soap and facemasks to help protect themselves from the virus. Adapting to local social distancing rules and restrictions on movement, we avoid crowds at our collection points and safely hand-deliver parcels to people at home where necessary. Working closely with local communities, we ensure the food reaches those most in need without discriminating in any way. This year we provided food to thousands of people around the world.

The hygiene kits were also distributed to families so they can maintain a good hygiene practice in order to control the further spread of the virus.

(b) Water4life Project

Due to lack of clean water in many rural villages in Africa, Pakistan and India, diseases transmitted through unclean water are a leading cause of preventable illness and premature death, with children being particularly vulnerable. According to the World Health Organization, nearly a million people die each year as result of unsafe drinking water, with about half of those being children, whose deaths are preventable.

MGR adopted a community-based approach as the most effective means of empowering communities to manage their own water supply schemes and sanitation facilities and other projects. Active participation of district stakeholders and the beneficiary communities was ensured from the very beginning and at every stage of the project cycle. The beneficiaries were the main actors of the project in implementation, monitoring and evaluation and managing of schemes and their sanitation facilities.

MGR with an aim to provide safer & sustainable water services and thereby contribute to improvement in health, social wellbeing and living standards of the beneficiaries installed 719 water hand pumps and 687 water wells in Pakistan, Afghanistan, India, Bangladesh, Sri Lanka, Yemen, Gaza, Gambia and Ghana.

The summary below shows the number of hand pumps and wells we installed in the countries we operate in:

Item No.	Country	Installation of Hand Pumps/Community Wells & Large Water Coolers
1	India	414 hand pumps and 74 wells in Districts Odisha, and Aarira were built in very remote villages where 10,000 people are benefiting from the installed services on a daily basis.
2	Bangladesh	153 water wells and 50 water hand pumps were built in Districts Khushtia, Dhaka, Manikganj and Tangaol and approximately 5,000 people were provided with water sources.
3	Afghanistan	3 community water wells were built in Sheikh Marsi camp in District Jalalabad. A total of 4,674 people benefited from the project services.
4	Ghana	2 large community water boreholes were constructed in different villages namely; Yirongo and Deware villages in the Upper Region of Ghana. The water facilities were provided to the whole villages and were able to provide clean drinking water to 5,000 people in the villages.
5	Sri Lanka	93 motorised wells and 188 hand pumps were built in villages, schools and mosques in District Trincomalee in Eastern Province in Sri Lanka. A total of 6,150 people benefited from the water facilities.

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

6	Pakistan	67 water hand pumps and 359 water wells were built in different villages in districts KPK and Larkana. 8,000 people benefited from the water facilities and were provided with clean drinking water on their doorsteps.
7	Gambia	1 large community water well was built in village Bassori located in the Southern part of the country in Kombo East of the West Coast Region. The village has around 5000 inhabitants and the water source were provided to the whole village.
8	Gaza	1 large community water well was built in Altoffah Area, AlSourani Region of the Gaza Strip. The well serves over 1,000 people every day.
9	Yemen	1 large community water well was constructed in Hudayah city in Yemen which helped around 3,300 people of the village.

Impact of the project:

- Successful installation of 719 water hand pumps and 687 water wells which made possible for at least thousands of marginalised families to access drinking water.
- Provided communities easier access to clean drinking potable water through the construction of water wells and water hand pumps
- General awareness among the communities regarding health & increased environment friendly practices.
- Reduction in the possibilities of water-borne diseases like cholera, typhoid, dehydration, digestive disorders, skin diseases and dental problems etc.

Water and Sanitation

MGR provided water and a purpose-built sanitation facility to Kukuosi-Zabgu village at Bawku Municipality in the Upper region of Ghana. The water and sanitation facility was able to help 3,750 people under its "One Village at a Time" approach. Women and children of this village were the water haulers who used to walk 6 kilometres a day carrying water from other villages in the general area. The villagers were living in extreme poverty and they had no resources to build latrines. Due to lack of proper sanitation facilities, people especially the children of these villages, were suffering from diarrhoea and other harmful waterborne diseases.

Through our "WASH" Water and Sanitation Program we provided:

- Pit community toilets and a shower facility separately for men and women
- Hand washing facility separately for men and women
- A solar powered water supply system via a borehole
- An underground and covered sewage and waste management system
- Awareness and education on basic hygiene by community involvement/social mobilisation

The overall impact of the project:

- Created awareness and provided training/education on drinking water quality, sanitation and hygiene and their impact on health.
- Improvements in health from clean drinking water and improved sanitation were reported.
- Improved health status reduced women's workload which provided them time to get engaged in agricultural and other income generating activities.
- In general, it increased the overall production and productivity of the community.

The beneficiaries were the main actors of the project in the implementation, monitoring, evaluation and managing of their water and sanitation facilities. During Focus Group Discussions (FGDs), beneficiary participants ensured their contribution locally towards resources for the construction of the project.

School WASH Facilities

Children spend a significant amount of time in school and so it's not surprising that the school environment plays a large role in determining whether they stay healthy and continue to learn or not. When schools have clean toilets for both boys and girls, access to clean water and are hygienic this contributes to more children attending school and learning.

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Some 22 per cent of schools in India, according to the study, do not have appropriate toilets for girls and 58 per cent of preschools had no toilet at all (Rapid survey on children 2013-14). Also, some 56 per cent of preschools had no water available on the premises. In many rural schools in India, water quality remains a major issue, as many schools do not have adequate water treatment facilities for testing for contaminants like iron, arsenic or fluoride (Rapid survey on children 2013-14).

MGR provided 2 WASH facilities to the following schools in India:

- Madrasa Faizul Uloom Rahmani at village Jhauwa Palasi Idgah District Araria
- Jamie Zeenatul Quraan at village Balchandah District Araria

We provided:

- Water connection (water hand pumps)
- 2 toilets cubicles for each school - total 4 toilet blocks
- 6 hand washing seats for each school - total 12 seats for both the school
- Proper waste management system

The project increasingly helped the beneficiaries and improved their living standards within the schools and improved hygiene behaviours, use of safe water supplies and hygienic toilets, in a sustainable manner

(c) My Orphan Project

MGR is providing educational sponsorships in different countries and has a majority of orphans being supported in Gaza, Bangladesh and Pakistan. During the reporting period, MGR provided sponsorship to 95 orphan children including boys and girls in Pakistan, Gaza and Bangladesh. By getting a sponsorship, each child was provided an opportunity to go to school, given a new school uniform, exercise books and stationery, food and access to medical aid and financial assistance as well.

With the help MGR provided, the children are progressing well at school and excelling in some instances. MGR will continue to support them in the future in order to make them successful and respectable members in society.

(d) Grow a Fruit Tree Project

Planting fruit trees and supporting village agriculture features high on our list of projects for village development. The plantation of fruit trees is a sustainable way to empower communities and enable them to nourish their families. MGR is dedicated to planting fruit trees and olive trees in order to alleviate world hunger, combat climate change, strengthen communities and improve the surrounding air, soil and water. During the year MGR planted hundreds of fruit trees in different villages of District Rawalpindi and KPK in Pakistan.

Olive trees were also planted in Gaza which helped poor farmers to generate income and feed their families.

(e) Community Mosque

Mosques play a vital role in bringing the Muslim community together, where people from all walks of life gather and worship. This is the place where everyone can worship without any discrimination. Mosques are focal points of Muslim communities where people can benefit from Islamic education, Islamic self-awareness, and spirituality.

MGR with the support of its generous donors, has built 6 community mosques in different villages in Ghana, Malawi and Pakistan and provided a safe place of worship to the people there under its "One village at a Time" initiative. We also provided prayer mats, loudspeakers and Islamic books (Holy Quran) to the mosques. Now, the villagers have a place to carry out their religious activities e.g., attend for the five times prayers and to teach Islamic education to their children.

Over the last few years, our mosque project has helped over 10,000 people, giving them the chance to adopt religious duties in the cohesive and social environment that mosques provide.

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

(f) MedicalCare4Everyone Project

Provision of Dialysis Machines, Mobile Health Clinics & Eye Camps

MGR provided 2 new dialysis machines to the District Head Quarter of District Jhelum Valley AJK, Pakistan where 2,850 dialysis treatments are being performed each year.

We also organised mobile clinics and eye camps for Syrian refugees and children in Gaza and provided medical care to hundreds of needy people and children.

(g) The collective wedding of 6 orphan girls

MGR carried out this project in District Buttagram in Pakistan and 6 weddings were arranged in the project area. As part of our wedding project for orphan girls, with the help of donors, we distributed essential items as gifts among needy families, who were struggling to provide a dowry to wed their daughters and sons, along with costs towards their weddings.

The wedding gifts included:

Pedestal fans, good quality furniture (wooden beds, chairs and tables), dinner sets, flasks, sewing machines, electric irons, blankets, pillows, clothes and water coolers.

This is the fifth consecutive year that MGR has been able to help poor and often orphan girls to be married, enabling them to make a new life with their life partners.

(h) Seasonal Projects

Qurbani

The MGR Qurbani project was implemented in different countries, with the aim of providing fresh meat to the poor, deserving and under privileged people who cannot sacrifice animals on their own. To contribute to a reduction of malnutrition amongst the community, particularly amongst the vulnerable women, children and the elderly, we distributed fresh meat to them as part of this project.

Keeping in view of the project objective, MGR catered for the poorest communities where poverty and hunger was highly prevalent.

During the period, MGR distributed Qurbani meat among thousands of families and provided them nutritional food which will help them to improve their health.

Ramadan

The month of Ramadan is a time of fasting, but more so, it is a time in which Muslims are compelled to give and help others. The month of Ramadan, when Muslims worldwide fast during daylight and abstain from misdeed or evils, is also the month where Muslims contribute to charity work and make donations for the less fortunate.

Ramadan was a month of blessing for MGR and we received donations from our generous donors for charitable work. With these donations MGR was able to feed thousands of needy people including children and elderly people by providing dry food packs and cooked food. The food distribution was carried out in Pakistan, Ghana, India, Gaza, Lebanon, Malawi, Gambia, Bangladesh etc and we managed to help thousands of needy people during the Holy month of Ramadan.

(j) Feed Me Project

World hunger is a cause of social inequality, which means that while some enjoy surplus wealth and resources, others are being crushed by a lack of the most basic human needs. The Global Food Crisis isn't something we can solve overnight, but we can work to ensure less people go hungry.

Since 2000, we have helped and provided food to hundreds of thousands of children and many more families. During the year we fed thousands of people around the world through our Feed Me Project.

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Dry food parcels and cooked meals were provided to thousands of children, orphan families, elderly people and needy families during the year in the countries we operate in.

During the year, we also set up 2 Weekly Kitchens in Sri Lanka and Ghana which provided 300 meals the deserving on a weekly basis.

Financial review

The year was marked by an economic slowdown across the globe due to the devastating effect of Coronavirus. With continued uncertainty, the UK economy fared badly, and economic output continued to decline. However, the kindness of our donors recognising the ongoing humanitarian crises around the world meant that our income exceeded drastically. Our charitable expenditure did not match this increase in income, so the surplus is carried over to be spent on programmes in future years. Income had been expected to decline due to the general uncertainty gripping donors, and resources have been re-directed from face-to-face fundraising to online campaigns.

Global operations have been affected during the lockdown, while some of our programmes have adapted to support vulnerable communities through the crisis. Mitigation plans have been put in place by the organisation such as a move to homeworking, a precautionary reduction of spending until the full economic impact of the pandemic becomes clearer, and securing financial support offered by the UK government.

Our website and revised fundraising and marketing strategies have resulted in a significant increase in the number of donors and funds generated from across the globe. The continuous generosity of our existing and new donors drove the Charity's income well beyond the levels achieved in the previous year and enabled its charitable expenditure to also reach significantly higher levels too. During the year MGR had a key focus on effectiveness and accountability during its period of growth, which is overseen by its effectiveness, accountability and transparency.

The income generated during the year was spent on long-term development projects with the majority spent on the onset of rapid displaced emergencies such as delivering lifesaving aid to Syrian refugees devastated by war, and relief to the Rohingya refugees in Bangladesh.

Sufficient protection is built in to ensure there is no disruption of our global projects and allows The Charity to keep its long-term projects running. Excess funds above what is required for project work is to be invested in order to gain a good return and give security by spreading the funds across a few financial institutes.

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Strategic report

Risk management and internal controls

The existing management team is well equipped to discourse, manage and report the risks internally and externally. The indicated risks identified were successfully reviewed and assessed by the senior management and trustees during the reporting period. The trustees are satisfied that systems are in place to monitor, manage and mitigate any exposure from these risks and ensure they are reviewed regularly.

Key risks to the Charity include:

The impact of the Covid-19 pandemic on the ability of the charity to deliver its operations; given the ongoing high levels of uncertainty about how the pandemic will continue to affect communities and wider society over the medium term.

The impact of the Covid-19 pandemic on the ability of the charity to fundraise, in particular through community and events fundraising in the light of social distancing restrictions, and thus on income levels for this financial year and beyond.

The impact on staff wellbeing of extended remote working, and on senior management of ongoing high workload while operating remotely and in a context of significant external uncertainty.

The Director and other senior management team understand that risk management is a priority and regularly review key strategic and operational risks and maintain a risk register to record both risks and their associated action and mitigation plans.

All key internal activities such as Fundraising, International Programmes and Communications, are undertaken with transparency and professionalism across the board. This enables us to focus on the right projects, select the right country, identify and implement the right fundraising activities along with agreed price handles to enhance engagement and revenue. Muslim Global Relief has subscribed to the Fundraising Regulator to continue to improve fundraising standards and build public trust.

The systems of control and activities to minimise risk include:

- An annual operational plan approved by Trustees
- Monthly reviews of financial results, for both income and expenditure, against budgets
- Periodic review of progress against the agreed strategy
- Regular review of a risk register by the Senior Management at meetings of the full volunteer Board of Trustees, and on a monthly basis

Trustees ensure that the management of risk is ongoing and embedded in management and operational procedures.

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Strategic report

Plans for future periods

- Implementing a series of test and learn innovations in fundraising, to drive greater sustainability in our income generation over the medium to long term.
- MGR will improve its programme quality and it will be ensured that considering the needs of vulnerable people is embedded into all aspects of our programmes, including design, implementation and evaluation.
- Working with our staff team to deliver a safe transition to office working, in line with government guidance. In addition, we will undertake a process of strategy review to inform the development of our new 2022-2023 strategy, including engagement with our beneficiaries and stakeholders, as well as extensive review of the achievements and challenges of our current strategy, and a thorough process of external horizon-scanning.
- Our development programmes are not just about providing access to essential services but understanding the multiple challenges communities face and empowering them to lift themselves out of poverty. MGR will continue to focus on the development programmes around the world to help poor communities and give them an opportunity to lift themselves out of poverty, through improving their livelihoods and giving them access to better essential services. We will make sure every penny counts we raise is to deliver a positive change for vulnerable people worldwide.
- The work that we do always prioritises those who are in need of our assistance. We are also careful to ensure that the service we offer our supporters is of the highest standard, as they put their trust in us to deliver our objectives effectively. This year we embarked on improving our quality of work covering all aspects of what we do. We hope that this will enable us to measure the progress of the organisation over the coming years in an effective manner.
- MGR will unlock more funding for longer term development programmes that create lasting change in poor communities. We will create exciting new ways for donors to support our work that will help us to expand our work and assistance for poor communities.
- MGR will focus on emergency humanitarian assistance and will provide effective emergency relief and will implement long term sustainable development solutions where need is greatest. With all our projects, we apply a participatory approach by involving the community. This is because we strive to ensure sustainability so that lives are continuously improved.
- The Board accepts that the past year has reinforced how tough the fundraising environment is. We will continue to test new channels and messaging to attract individual and regular donors. While recognising the challenging economic backdrop, we continue to have ambitious fundraising targets for future years, and for organic growth of the charity.
- We will continue to network with influential individuals and organisations who could assist in furthering MGR's aims and objectives and will continue to pursue specific funding to realise our goals to house, educate and provide medical assistance to as many people as possible.
- The charity will continue to follow a robust due diligence process to ensure the right partners are selected to implement projects on the ground. This involves collecting information about key stakeholders and signing collaboration agreements. We will focus on tools of transparency, accountability and credibility with our partner organisations so, we can ensure that the right elements are in place which help and support the most vulnerable people. We are also careful to ensure that the service we offer our supporters is of the highest standard, as they put their trust in us to deliver our objectives effectively.

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

Objectives and activities for the public benefit

The principal aims and objectives of the charitable company are the relief of poverty and sickness anywhere in the world, and in particular, those affected by natural causes or by wars and conflicts either foreign or domestic by the provision of financial or other assistance including but not limited to medicines, shelter, furniture, stationary, food, clothing, sanitation and clean drinking water, electronic hardware/software and also the construction of hospitals and medical centres as the trustees in their discretion think fit.

To advance the education of persons in need, including orphans, anywhere in the world by the provision of financial aid and materials including but not limited to books, furniture, stationary, clothing and electronic hardware/software and also through the construction of schools, colleges, training centres and universities as the trustees in their discretion think fit.

By focusing on these areas, we achieve our strategic priorities of maintaining stable programmes and continue to fund our long-term projects. The trustees decided to continue to fund such programmes to further the projects with a view to improve the lives of individuals and families to overcome poverty.

Overall impact

Over the last year and a half, we have seen the very best of our sector. It's no exaggeration to say that it is thanks to the resilience, compassion and creativity of our charitable network that the impact of the pandemic has not been worse. We have been able to play our part; dramatically scaling up our service to provide more essential products to keep people safe and well. But there's no doubt huge challenges remain. The impact of Covid-19 has been disproportionately felt by low-income families and those who were struggling and vulnerable before the crisis. Small charities face an uphill struggle to fund and resource their under-pressure services.

Our innovative projects provided some of the world's poorest communities with vital healthcare, water & sanitation, education, food and even community mosques under our "One Village at a Time" programme. We promoted sustainable livelihoods which empowered many with a route out of poverty, and our emergency response programmes relieved the sufferings of thousands of people.

Our outreach through advertising and marketing strategies increased extraordinarily and many new donors and supporters from across the globe, joined our organisation and came forward to help and transform the valuable lives of poor and disadvantage people and communities.

We helped thousands of vulnerable people with all kinds of crises from natural disasters and conflicts to individual suffering by providing much needed aid and supplies. Together with our supporters, we have remained focussed on promoting sustainable livelihoods, empowered many out of poverty, and our emergency response programmes relieved the sufferings of thousands of people.

The work that we do always prioritises those who are in need of our assistance. We are also careful to ensure that the service we offer our supporters is of the highest standard, as they put their trust in us to deliver our objectives effectively. This year we embarked on improving our quality of work covering all aspects of what we do. We hope that this will enable us to measure the progress of the organisation over the coming years in an effective manner.

Statement of trustees' responsibilities

The trustees (who are also the directors of Muslim Global Relief for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

MUSLIM GLOBAL RELIEF

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

Statement of trustees' responsibilities - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and 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 charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Auditors

The auditors, Riley Moss Audit LLP, Statutory Auditor, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Trustees' report, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 20th December 2021 and signed on the board's behalf by:



Mr Mohammad Razaque - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MUSLIM GLOBAL RELIEF

Opinion

We have audited the financial statements of Muslim Global Relief (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MUSLIM GLOBAL RELIEF

Matters on which we are required to report by exception

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

- the information given in the trustees Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; 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 Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF MUSLIM GLOBAL RELIEF

Our 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 a Report of the Independent Auditors 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement 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 charitable company's 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 charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the Independent Auditors 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 Report of the Independent Auditors. However, future events or conditions may cause the charitable company's 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.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
MUSLIM GLOBAL RELIEF**

Use of our report

This report is made solely to the charitable company'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 charitable company's trustees those matters we are required to state to them in an auditors' 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 charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Riley Moss Audit LLP, Statutory Auditor
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Riley House
183-185 North Road
Preston
PR1 1YQ

Date: 21/12/21

MUSLIM GLOBAL RELIEF

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
Income and endowments from					
Donations and legacies	2	2,163,375	298,143	2,461,518	1,816,243
Expenditure on					
Raising funds	3	823,857	112,344	936,201	884,072
Charitable activities	4				
Charitable expenditure		514,851	262,395	777,246	729,707
Support cost		47,413	6,465	53,878	43,652
Total		<u>1,386,121</u>	<u>381,204</u>	<u>1,767,325</u>	<u>1,657,431</u>
NET INCOME/(EXPENDITURE)		<u>777,254</u>	<u>(83,061)</u>	<u>694,193</u>	<u>158,812</u>
Transfers between funds	13	<u>(118,809)</u>	<u>118,809</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>658,445</u>	<u>35,748</u>	<u>694,193</u>	<u>158,812</u>
Reconciliation of funds					
Total funds brought forward		<u>659,512</u>	<u>15,990</u>	<u>675,502</u>	<u>516,690</u>
Total funds carried forward		<u><u>1,317,957</u></u>	<u><u>51,738</u></u>	<u><u>1,369,695</u></u>	<u><u>675,502</u></u>

Continuing operations

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

MUSLIM GLOBAL RELIEF

STATEMENT OF FINANCIAL POSITION
31 MARCH 2021

	Notes	Unrestricted funds £	Restricted fund £	2021 Total funds £	2020 Total funds £
Fixed assets					
Tangible assets	9	169,538	-	169,538	164,214
Investments	10	2	-	2	2
		<u>169,540</u>	<u>-</u>	<u>169,540</u>	<u>164,216</u>
Current assets					
Debtors	11	504,609	-	504,609	469
Cash at bank and in hand		<u>652,255</u>	<u>51,738</u>	<u>703,993</u>	<u>519,157</u>
		<u>1,156,864</u>	<u>51,738</u>	<u>1,208,602</u>	<u>519,626</u>
Creditors					
Amounts falling due within one year	12	(8,447)	-	(8,447)	(8,340)
Net current assets		<u>1,148,417</u>	<u>51,738</u>	<u>1,200,155</u>	<u>511,286</u>
Total assets less current liabilities		<u>1,317,957</u>	<u>51,738</u>	<u>1,369,695</u>	<u>675,502</u>
NET ASSETS		<u>1,317,957</u>	<u>51,738</u>	<u>1,369,695</u>	<u>675,502</u>
Funds	13				
Unrestricted funds				1,317,957	659,512
Restricted funds				<u>51,738</u>	<u>15,990</u>
Total funds				<u>1,369,695</u>	<u>675,502</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

The notes form part of these financial statements

MUSLIM GLOBAL RELIEF

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2021

The financial statements were approved by the Board of Trustees and authorised for issue on
20th December 2021 and were signed on its behalf by:



.....
Mr Mohammad Razaque - Trustee

The notes form part of these financial statements

MUSLIM GLOBAL RELIEF

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	196,375	169,286
Net cash provided by operating activities		196,375	169,286
Cash flows from investing activities			
Purchase of tangible fixed assets		(11,539)	(449)
Net cash used in investing activities		(11,539)	(449)
Change in cash and cash equivalents in the reporting period		184,836	168,837
Cash and cash equivalents at the beginning of the reporting period		519,157	350,320
Cash and cash equivalents at the end of the reporting period		703,993	519,157

The notes form part of these financial statements

MUSLIM GLOBAL RELIEF

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

1. Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income for the reporting period (as per the Statement of Financial Activities)	694,193	158,812
Adjustments for:		
Depreciation charges	6,215	4,552
Increase in debtors	(504,140)	(11)
Increase in creditors	107	5,933
Net cash provided by operations	<u>196,375</u>	<u>169,286</u>

2. Analysis of changes in net funds

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank and in hand	<u>519,157</u>	<u>184,836</u>	<u>703,993</u>
	<u>519,157</u>	<u>184,836</u>	<u>703,993</u>
Total	<u>519,157</u>	<u>184,836</u>	<u>703,993</u>

The notes form part of these financial statements

MUSLIM GLOBAL RELIEF

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Trustees consider that the charitable company has sufficient resources and there are no material uncertainties about the charity's ability to continue. Accordingly, trustees continue to adopt the going concern basis in preparing the financial statements.

Income

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income.

Income from the restricted grant is recognised when charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included. Gifts donated for resale are included as incoming resources within activities for generating funds when they are sold.

Income from investments is included in the year in which it is receivable.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management. Support costs include governance costs. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and costs linked to the strategic management of the charity.

MUSLIM GLOBAL RELIEF

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

1. Accounting policies - continued

Expenditure

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 fixed assets

Land and buildings freehold	- 2% per annum straight line basis
Hospital building	- 2% per annum straight line basis
Fixtures, fitting & equipments	- 15% per annum on cost
Motor vehicles	- 25% per annum on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets held at amortised cost comprise cash and bank in hand, trade debtors and other debtors. A specific provision is made for debts for which recoverability is in doubt. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes.

2. Donations and legacies

	2021	2020
	£	£
Donations	<u>2,461,518</u>	<u>1,816,243</u>

MUSLIM GLOBAL RELIEF

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

3. Raising funds

Raising donations and legacies

	2021 £	2020 £
Advertising and marketing	936,201	884,072

4. Charitable activities costs

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable expenditure	777,246	-	777,246
Support cost	-	53,878	53,878
	<u>777,246</u>	<u>53,878</u>	<u>831,124</u>

Country	2021	2020
Afghanistan	5,719	10,550
Africa	75,710	71,275
Sri Lanka	43,274	12,150
Gaza	49,755	37,927
Bangladesh	52,782	11,777
Yemen	23,350	16,564
Pakistan	371,788	87,732
India	114,277	75,457
UK Project	160	
Others	40,431	
	<u>777,246</u>	<u>323,432</u>

5. Support costs

	Management £	Governance costs £	Totals £
Support cost	47,878	6,000	53,878

MUSLIM GLOBAL RELIEF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

5. Support costs - continued

Support costs, included in the above, are as follows:

Management

	2021 Support cost £	2020 Total activities £
Wages	18,721	14,610
Pensions	631	517
Insurance	969	927
Light and heat	1,321	2,287
Telephone	1,080	2,276
Postage and stationery	608	1,724
Sundries	2,998	1,133
Computer costs	4,372	1,002
Motor vehicle expenses	1,833	1,114
Repairs and maintenance	2,797	557
Accountancy	2,430	2,502
Bank charges	315	2,331
Subscriptions	-	423
Travelling	749	1,697
Professional fees	2,839	-
Depreciation of tangible assets	6,215	4,552
	<u>47,878</u>	<u>37,652</u>

Governance costs

	2021 Support cost £	2020 Total activities £
Auditors' remuneration	<u>6,000</u>	<u>6,000</u>

6. Net income/(expenditure)

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

	2021 £	2020 £
Auditors' remuneration	6,000	6,000
Depreciation - owned assets	<u>6,215</u>	<u>4,552</u>

MUSLIM GLOBAL RELIEF

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

7. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

8. Staff costs

	2021 £	2020 £
Wages and salaries	18,721	14,610
Other pension costs	631	517
	<u>19,352</u>	<u>15,127</u>

The average monthly number of employees during the year was as follows:

	2021	2020
UK Staff	<u>3</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

9. Tangible fixed assets

	Land and buildings freehold £	Hospital building £	Fixtures, fittings & equipments £	Motor vehicles £	Totals £
Cost					
At 1 April 2020	172,409	55,159	69,740	5,005	302,313
Additions	-	-	11,539	-	11,539
At 31 March 2021	<u>172,409</u>	<u>55,159</u>	<u>81,279</u>	<u>5,005</u>	<u>313,852</u>
Depreciation					
At 1 April 2020	45,069	18,751	69,274	5,005	138,099
Charge for year	3,363	1,103	1,749	-	6,215
At 31 March 2021	<u>48,432</u>	<u>19,854</u>	<u>71,023</u>	<u>5,005</u>	<u>144,314</u>
Net book value					
At 31 March 2021	<u>123,977</u>	<u>35,305</u>	<u>10,256</u>	<u>-</u>	<u>169,538</u>
At 31 March 2020	<u>127,340</u>	<u>36,408</u>	<u>466</u>	<u>-</u>	<u>164,214</u>

MUSLIM GLOBAL RELIEF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

10. Fixed asset investments

	Shares in group undertakings £
Market value	
At 1 April 2020 and 31 March 2021	2
Net book value	
At 31 March 2021	2
At 31 March 2020	2

There were no investment assets outside the UK.

All fixed asset investments are held within the United Kingdom. Muslim Global Relief owns 100% share capital of Dezyre Ltd and 100% share capital of Recycle and Go Ltd. Both subsidiary companies are registered in England & Wales. Refer to Note 14.

11. Debtors: amounts falling due within one year

	2021 £	2020 £
Prepayments and accrued income	504,609	469

During the year, the charity incurred £504,105 as digital marketing and advertising costs the benefit of which will be derived in the following years.

12. Creditors: amounts falling due within one year

	2021 £	2020 £
Social security and other taxes	107	-
Accruals and deferred income	8,340	8,340
	8,447	8,340

MUSLIM GLOBAL RELIEF

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. Movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	-	149,425	-	149,425
General	659,512	627,829	(118,809)	1,168,532
	659,512	777,254	(118,809)	1,317,957
Restricted funds				
Zakat	15,990	(83,061)	118,809	51,738
TOTAL FUNDS	<u>675,502</u>	<u>694,193</u>	<u>-</u>	<u>1,369,695</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	2,158,463	(2,009,038)	149,425
General	4,912	622,917	627,829
	2,163,375	(1,386,121)	777,254
Restricted funds			
Zakat	298,143	(381,204)	(83,061)
TOTAL FUNDS	<u>2,461,518</u>	<u>(1,767,325)</u>	<u>694,193</u>

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General	516,690	322,898	(180,076)	659,512
Restricted funds				
Zakat	-	(164,086)	180,076	15,990
TOTAL FUNDS	<u>516,690</u>	<u>158,812</u>	<u>-</u>	<u>675,502</u>

MUSLIM GLOBAL RELIEF

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2021

13. Movement in funds - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	1,476,821	(1,153,923)	322,898
Restricted funds			
Zakat	339,422	(503,508)	(164,086)
TOTAL FUNDS	<u>1,816,243</u>	<u>(1,657,431)</u>	<u>158,812</u>

Purpose of funds

The restricted funds relate to Zakat funds held by the charity. Zakat funds are expended by the charity for various categories and purposes such as removing human suffering, provide shelter, clothing and food, clean water, providing education facilities and to help the needy.

14. Related party disclosures

Muslim Global Relief (MGR Pakistan) has been set up to manage the charitable works in Pakistan. MGR Pakistan is associated by virtue of one common trustee but during the year, Mohammad Razaque resigned as a trustee in MGR Pakistan. The amount donated to MGR Pakistan during the year was £371,788 (2020: £87,732).

These overseas trusts are established as separate independent legal entities in their own jurisdiction and consequently, their results are not included within these financial statements.

Muslim Global Relief owns 100% share capital of Dezyre Ltd (Note 10). The company's principal activity during the year was running and managing of a retail charity shop. Mohammad Razaque, Mohammad Amin and Mohammad Amjad are directors of Dezyre Ltd. Dezyre Ltd was set up for furthering the fundraising activities of Muslim Global Relief with all future profits to be donated back to Muslim Global Relief. The inclusion of subsidiary accounts is not considered material to the financial statements. The accounts for Dezyre Ltd are available on Companies House website.

At the balance sheet date the amount owed from Dezyre Ltd was £NIL (2020: £NIL). Dezyre Ltd operates from premises owned by Muslim Global Relief and no rent was paid during the year (2020: £nil). During the year Muslim Global Relief received donations amounting to £694 (2020: £NIL) from Dezyre Ltd.

Muslim Global Relief owns 100% share capital of Recycle and Go Ltd (Note 10). The company has not started trading during the year and is currently dormant.

MUSLIM GLOBAL RELIEF

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

15. Company limited by guarantee

Muslim Global Relief is a company limited by guarantee and accordingly does not have a share capital.

Every member of the company undertakes to contribute such amount as may be required not exceeding £10 to the assets of the charitable company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

MUSLIM GLOBAL RELIEF

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	2,461,518	1,816,243
Total incoming resources	2,461,518	1,816,243
Expenditure		
Raising donations and legacies		
Advertising and marketing	936,201	884,072
Charitable activities		
Charitable expenditure	777,246	729,707
Support costs		
Management		
Wages	18,721	14,610
Pensions	631	517
Insurance	969	927
Light and heat	1,321	2,287
Telephone	1,080	2,276
Postage and stationery	608	1,724
Sundries	2,998	1,133
Computer costs	4,372	1,002
Motor vehicle expenses	1,833	1,114
Repairs and maintenance	2,797	557
Accountancy	2,430	2,502
Bank charges	315	2,331
Subscriptions	-	423
Travelling	749	1,697
Professional fees	2,839	-
Freehold property	3,363	3,363
Short leasehold	1,103	1,103
Fixtures and fittings	1,749	86
	47,878	37,652
Governance costs		
Auditors' remuneration	6,000	6,000
Total resources expended	1,767,325	1,657,431
Net income	694,193	158,812

This page does not form part of the statutory financial statements