

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 2022

Xeinadin Audit Ltd (Statutory Auditor)
36 Old Jewry
London
EC2R 8DD

MUSLIM GLOBAL RELIEF

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FOR THE YEAR ENDED 31 MARCH 2022**

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MUSLIM GLOBAL RELIEF

REFERENCE AND ADMINISTRATIVE DETAILS FOR THE YEAR ENDED 31 MARCH 2022

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	Xeinadin Audit Ltd (Statutory Auditor) 36 Old Jewry London EC2R 8DD

Welcome from the Managing Director

It is with great pleasure that we share with you our annual report for 2022 which covers our charity work and achievements during the year.

Through the generosity of our supporters, the commitment of our partners and the hard work of our team and volunteers on the ground, we have been able to accomplish many successes in one of the most difficult years we have faced. We will continue to grow and expand our programmes worldwide, building our network of partners, increasing local capacity and working alongside communities to meet their needs and improve their lives.

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 communities where we serve. I am extremely grateful for the continued support and commitment of our supporters and partners for making our mission a success.

In the face of diverse and complex humanitarian challenges, MGR has remained by the side of people in urgent need. In 2022 we supported thousands of people around the globe. We provided emergency relief in response to disasters across the world, places where the effects of climate change are often compounded by years of insecurity and endemic.

Whilst responding to emergencies is one of our major priorities, we also worked on strategic programmes to eliminate poverty by focusing on livelihood and long-term projects. These projects ensured that individuals could have access to essential necessities and the skills required to generate an income so that they are not permanently dependent on aid agencies for shelter, food and clothing.

I would especially like to thank 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.

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.

On behalf of the entire Board, Leadership Team and staff, I wish to extend our heartfelt thanks to the many partners, donors, supporters, and volunteers, all over the world, for their limitless trust, commitment and loyalty throughout a difficult year. We will continue working hard to help those most in need.

We are proud that your support has helped thousands of people and we look forward to working together to tackle the root causes of poverty and injustice.

Objectives and activities

Objectives and aims

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.

Strategic report

Achievement and performance

Muslim Global Relief (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.

MGR 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

- 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 2022.

Review of achievements and performance for the year

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.

In 2022, we provided effective emergency relief and implement long term sustainable development solutions where need was the 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.

One of the first to respond to the disaster and emergencies, MGR has remained a lifeline in emergencies countries throughout the crisis period. Our work includes distributing food parcels and repairing and improving shelters for some of the 300,000 people left homeless by humanitarian crises. We also assist struggling healthcare facilities by supplying fuel, medicine and medical equipment.

MGR is on the ground to provide tents, mattresses and essential food items to vulnerable families. Amid concerns about waterborne diseases, we work to repair water sources and begin longer-term plans to repair damaged buildings in Gaza, Syria (relief camps in Lebanon) and Yemen.

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" programme. We focused on the most vulnerable people and gave them opportunities to change their lives for the better.

We launched an emergency response to assist displaced people in Yemen, Syria (relief camps in Lebanon) and Gaza. Thousands of families received sufficient food supplies to prepare three meals per day for a month. In addition, the shelter materials they received helped protect them from the elements and reduce their need to cut down trees to build makeshift refuges. Many families are forced to use open water sources which expose them to waterborne disease. They dig shallow pits in the riverbeds to get water, increasing soil erosion which harms the local environment. MGR tackled this by providing water purification tablets to make poor-quality well water safe, installation of desalination plants and by educating local people about good hygiene practices to protect them from infections.

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 standards of poor communities. Our "One Village at a 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.

(a) Humanitarian Response

Emergencies have always been one of the most important areas of MGR programme work. We understand that when an emergency hits, we need to ensure families and communities have access to basic needs quickly and effectively. MGR has over 22 years of experience in responding to emergencies and has built a global network of partners and organisations in order to access the most remote areas efficiently.

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.

MGR provided fresh hot meals, food parcels, tents, blankets, warm clothing shelter, to assist thousands of people in different countries. Also, we provided winter clothes, boots, and sleeping bags to people sleeping in the open in freezing temperatures. As part of our regular medical service, MGR arranged free medical camps in Gaza and Lebanon (Syrian refugee camps) and provided medical assistance to needy people living in slum areas.

As part of our global response to the pandemic, we supported health infrastructure in different countries. This included supplying emergency PPE to frontline health workers and medical practitioners, allowing them to safely deliver a vital response to COVID-19 outbreaks. We also helped needy families through the provision of food parcels and hygiene kits.

Food Aid and Water

Poverty is the principal cause of global hunger. The unequal distribution of income and lack of resources in developing countries means that millions of people simply cannot afford the land or farming supplies they need to grow, or otherwise gain access to nutritious food. An overwhelming majority of the world's hungry people reside in the developing world, where extreme poverty and lack of access to nutritious food often leads to malnutrition. Women and children are particularly vulnerable.

MGR teams on the ground, responded to a number of emergencies in various countries like; Gaza, Lebanon and Yemen etc. We distributed food to families who did not know where their next meal was coming from. Our kitchens set up in Lebanon and Gaza have been providing free meals across Aarsal, Akkar and Iklm Al Kharoub camps in Lebanon (Syrian refugees) and Al Toffah in Gaza, reaching over 2,000 people daily. Our impact assessment has shown that through the provision of food at the camps, not only has the programme decreased malnutrition, it has also increased attendance and enrolment within the education programmes across the regions.

Our team is also present in the field for Rohingya refugees living in Cox Bazar Bangladesh. We provided them food packs containing rice, lentils, pasta, sugar, oil, milk and other staples to help meet their nutritional needs.

We also built water wells and installed water desalination plants in Gaza and Yemen in order to provide clean drinking water to thousands of families.

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

Wherever natural disasters or disease epidemics break out, the most vulnerable people face the greatest risks, and in conflict, civilians often bear the brunt of casualties. MGR provides multi-disciplinary humanitarian response to refugees, displaced people and the most vulnerable affected populations. It supports injured people, victims of trauma and people with disabilities.

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.

MGR also organised free medical camps in Araria & Purnia Districts in India.

Our mobile clinics helped to provide free medical examinations and medication to over 20,000 walk-in patients. Patients mostly included children who were exposed to cold, cough, diarrhoea and other infections as well as some war wounded with minor injuries.

Eye Camp for Children

To provide medical assistance to children, MGR organised Eye Camps 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 an examination was carried out later in the hospital. After eyesight check-ups many children were provided with the free prescription glasses to correct their vision.

Winter Relief

Refugees are some of the most vulnerable people in the world. 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.

Every year, Muslim Global Relief launched a massive relief operation to help the vulnerable families prepare for the cold. During the reporting period, MGR delivered heaters, sleeping bags, blankets, mattresses, non-perishable food and warm clothes in Yemen, Gaza, Lebanon (Syrian refugees) and Cox Bazar Bangladesh.

Shelter Building

We provided shelters to families facing dire conditions in camps and informal settlements in Yemen, Lebanon (Syrian refugees) and Cox Bazar Bangladesh. We provided a safe place for living to thousands of displaced people in the three countries. The project helped the needy refugees to live in a safe and secure environment.

(b) Water4life Project

The water crisis is a health crisis. Nearly 1 million people die each year from water, sanitation and hygiene-related diseases which could be reduced with access to safe water or sanitation. Every 2 minutes a child dies from a water-related disease. Access to safe water and sanitation contributes to improved health and helps prevent the spread of infectious disease. Time spent gathering water or seeking safe sanitation accounts for billions in lost economic opportunities. Access to safe water and sanitation at home turns time spent into time saved, giving families more time to pursue education and work opportunities that will help them break the cycle of poverty.

In the last year, MGR built 496 new water wells and 673 water hand pumps across the globe. This improvement in water access has improved health and hygiene, increased water usage and improved the education enrolment in rural villages, as well as reducing the risk associated with water collection.

We strive to meet the specific needs of communities by offering a wide range of WASH programmes, such as domestic water access points, community water programmes and filtration plants.

We supported the remote communities by rehabilitating existing WASH facilities and infrastructure, ensuring that the needs of the population can be met. This included the installation of solar panels and new water access points.

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

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S No	Country	Installation of Hand Pumps/Community Wells & Large Water Coolers
1	India	308 water hand pumps and 65 wells in Districts Odisha, and Aairra were built in very remote villages where 9,000 people are benefiting from the installed services on a daily basis.
2	Bangladesh	162 water wells and 130 water hand pumps were built in Districts Khushtia, Dhaka, Manikganj and Tangaol and approximately 10,000 people were provided with water sources.
3	Afganistan	1 deep community water well was built in Sheikh Marsi camp in District Jalalabad. A total of 1,432 people benefited from the project services.
4	Ghana	1 deep water community borehole was constructed in the village Natinga-Bokok in Bindurie District the Upper Region of Ghana. The water facilities were provided to the whole village and were able to provide clean drinking water to 3,713 people in the village.
5	Sri Lanka	66 water wells and 160 hand pumps were built in villages, schools and mosques in District Ampara and Batticaloa in Eastern Province in Sri Lanka. A total of 5,850 people benefited from the water facilities.
6	Pakistan	75 water hand pumps and 195 water wells were built in different villages in districts KPK and Larkana where 5,850 people benefited from the water facilities and were provided with clean drinking water on their doorsteps. Water Desalination Plants: MGR installed 8 water desalination plants in District Sargodha and Multan and improved access of 30,000 families to clean drinking water in these areas.
7	Gambia	4 deep water community boreholes were built in villages Kulor, Kitty and Babylon located in Kombo East of the West Coast Region. The water facilities helped to 8,430 people in 4 different villages.
8	Gaza	1 water desalination plant was installed in Gaza city in the Easter area around Masjid Al Ferdaws. The water plant provides clean drinking water to 2000 people on a daily basis.
9	Yemen	1 community deep water well was constructed in Hudayah city in Yemen which helped around 2,900 people of the village.

Water and Sanitation

Each year, hundreds of thousands of adults and children die from diseases introduced via drinking unsafe water, inadequate sanitation, or poor hygiene. Billions around the world lack access to safe water at home and more than half of the world's population lacks safely managed sanitation. As a result, water-borne diseases like diarrhoea, cholera, all potentially fatal conditions, are pervasive. In facts, hundreds of thousands of children die each year from water-borne diseases alone.

MGR's water and sanitation project goal is to alleviate poverty in rural areas by enhancing productivity through improved health conditions, and a more efficient use of the time saved collecting water under its "One Village at a Time" programme.

The summary below shows the number of WASH facilities we installed in the countries we operate in:

S No	Country	Water and Sanitation at village and school levels
1.	Pakistan	The MGR team constructed 8 WASH facilities in total as 04 toilet blocks in Basti Fazil Shah, 03 in Basti Chowki Hiraj and 01 toilet block in Basti Samundari. The toilets facilities were provided to approximately 8,320 people in different villages.
2.	Malawi	1 WASH facility was constructed in the village Milaza in District Dedza in Malawi and 1,013 people (the whole village) benefited from the project.

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- 4 WASH facilities were built in 4 different villages. The breakdown is as follows:-
Gingande Natinga village in the Bawku Municipality and provided water & sanitation facility to 2,013 people.- Sugudi Sapkaro-Natinga village at Pusiga District and provide WASH service to 3,750 people.- Tempande village in District Assembly in the Upper Region of Ghana and provided the facility to 3,510 people.- Zeere village in the Upper District of Ghana - helped 1,013 people.
3. Ghana WASH facilities were constructed in 2 different schools namely: Jamiyat us Salehat Academy, At: Turkaily, Post: Gerki, Jokihat, District: Araria, State: BiharJamiya Aamina Lil Banaat, District: Araria, State: Bihar. We managed to provide safe toilet facilities to 1,222 school children.
- 4 India

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 provide 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 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

All children, particularly orphans, need a safe place to grow. Caring for orphans and nurturing them with the basics like food and clean clothes, and access to education increases the likelihood of them breaking the cycle of poverty and bringing change to impoverished communities.

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 151 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

The project's primary objective is to raise the standard of living among the poorest rural families by promoting activities of farming and trees plantation which help them to generate income, combat climate change and regenerate nature.

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 thousands of fruit trees in different villages of District Rawalpindi, KPK in Pakistan. Also, hundreds of olive trees were planted in Gaza to help needy farmers.

The olive trees planted in Gaza helped poor farmers to generate income and feed their families.

(e) Community Mosque

The Mosque Project aims to assist local communities in Asia and Africa with mosque development within a Muslim community, mosques play an essential role in building community spirit. They can bring communities together, support health and wellbeing, and empower individuals to make a positive change in their lives. It is a place of education, religious practice, and a community building.

Under its "One village at a Time" MGR built 18 mosques in different part of the world and provided safe places to people in villages for Islamic activities and children's Islamic education.

Below is the breakdown of countries where the mosques have been built:

S No	Country	Community Mosques in Different Countries
1	Afganistan	A community mosque was built on Rang Road, Sahibmansab Families Near Jalalabad city, Nangarhar province in Afghanistan.
2	Ghana	MGR built 6 mosques in Ghana.- Binduri Natinga Village in the Binduri District- Gingand-Natinga Village in the Bawku Municipality- Zeere Village in the Bawku Municipality- Moshi-Zongo Village in the Binduri District Assembly- Sarabogo-Natinga Village in the Pusiga District Assembly- Pusiga-Natinga Village in the Pusiga District Assembly
3	India	2 mosques built in India.- Chuda, Post Daberdhua Patna, PS Bolgarh Khordha Odisha- Village Mirbag Odisha
4	Malawi	MGR constructed 6 mosques in Malawi.- Chikwewo Village in District Machinga- Mbumule Village in District Dedza- Mselema Village in District Machinga- Mawewu Village in Chiradzulu- Chikuwita Village in District Machinga- Mijombo Village in Machinga District
5	Pakistan	3 mosques built in Pakistan.- Chak # 119 Janobi, Union Council 110 Chak 120 Janobi, Tehsil Sillanwali, District Sargodha- Basti Nazim Abad, Union Council Mamdal, Tehsil Kabir Wala, District Khanewal, South Punjab.- Village Harichand Shakoor, District Charsadda Province KPK

MGR 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., five daily prayers and to teach Islamic education to their children.

Over the last few years, our mosque project has helped over 12,000 people, giving them the chance to adopt religious duties in the cohesive and social environment that mosques provide.

(f) MedicalCare4Everyone Project

Provision of Dialysis Machines, Mobile Health Clinics & Eye Camps

MGR provided 2 new dialysis machines to the District Head Quarter Hospital in District Jhelum Valley AJK, Pakistan where 3,000 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.

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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 with nutritional food which will help them to improve their health.

Ramadan

This year, our annual Ramadan project reached more than 81,000 people, providing them with food parcels across 6 countries globally. Our iftar programme consists of three major interventions: family food parcels, cooked meals and community iftars which occur throughout the holy month. In total, MGR provided thousands of hot meals in Ramadan. The food distribution was carried out in Pakistan, India, Bangladesh, Malawi, Ghana, Lebanon, Gaza etc.

(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.

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

Provision of School Furniture:

During the reporting period, MGR provided school desks in different school in Malawi and India. The project benefited hundreds of students.

Financial review

Risk is always present in challenging environments, humanitarian emergencies and other contexts in which MGR operates. It is therefore essential to ensure funds and resources are not lost. Muslim Global Relief continues to develop holistic counter-fraud resilience, which involves nurturing a counter fraud culture across all MGR's entities. Over the past year, we have enhanced our control processes and standardised procurement across our field teams. We will continue to audit these to assess their effectiveness.

The income generated during the year was spent on long-term development projects with the majority spent on the charitable activities i.e., Humanitarian/Emergency response, education, healthcare and livelihood programmes.

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. We continue to enjoy the support of our donors for our work to eradicate poverty and bring a lasting change to the lives of our beneficiaries.

Reserves are set according to our budgeted income and against our obligations for continuous funding for supported charitable projects. It is intended to mitigate uncertainty relating to our cash flow and to ensure that there are sufficient reserves to cover any shortfalls against income.

Strategic report

Risk management and internal controls

MGR is embedding risk management into day-to-day behaviour and culture across its global operations. Trustees and manager are keeping risks under continuous review as part of their key roles and responsibilities and considering the adequacy of mitigating actions to ensure that potential risks are managed. Risk management is an integral part of day to day and strategic decision making, given that MGR's works across the globe where there are humanitarian needs with inherent high-risk factors to contend with at varying times. We therefore have management systems in place that provide reasonable assurance that identifiable risks are managed appropriately.

We pride ourselves in having an open-door policy, providing stakeholders with transparency and an opportunity to give feedback to us about their experience. However, there may be times when we do not meet the high standards, we set ourselves. For such instances we have a Fundraising Regulator-approved complaints policy in place. Complaints are captured centrally, dealt with in accordance with the process laid out in the policy and reported to the Fundraising Regulator.

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, by investing in our people and infrastructure (this includes staff, systems and support functions such as Finance, HR, IT, procurement, Legal and Compliance and administrative functions) are strengthening the organization holistically to prevent loss, fraud and corruption of the entrusted funds. We aim to maintain a sensible ratio of programmatic delivery to infrastructure and guard the charity against over-ambition.

Overall impact

The team worked closely with the field teams globally to build strong relationships, which have been invaluable source of support for our work. With the support of our partner organisations, 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 fundraising department worked to deliver another strong year of activities that contributed to broader fundraising work.

The new Monitoring, Evaluation, Accountability and Learning Framework helps make sure we effectively design, plan, implement, monitor and learn from our projects, in an accountable manner.

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.

Plans for future periods

Muslim Global Relief has continued to grow steadily since its inception, reaching an increasing number of vulnerable and suffering communities year after year. 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. 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.

Strategic report

MGR intends to ensure it can continue to respond speedily and effectively to emergencies with quick delivery of humanitarian relief and rehabilitation to the victims of natural disasters.

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.

MGR will actively implement more projects for people who are living in extreme poverty. These programs will help to improve the livelihoods of the poor and marginalised, enabling them to live with dignity through restoring livelihood opportunities, improving agriculture productivity and improving skills.

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 we raise is to deliver a positive change for vulnerable people worldwide.

A specific focus through these goals will be to build the capacity of the organisation to raise an increased level of income, and to establish stronger administrative, financial, management and governance systems to ensure our resources are utilised in the most appropriate and effective way to maximise the impact of our work.

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.

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.

Structure, governance and management

Muslim Global Relief is a company limited by guarantee (number 03904848) and incorporated on 6 January 2000. It was registered as a charity on 2 June 2000 (number 1081018). The company is governed by its Memorandum & Articles of Association as amended by special resolution. The directors, who are the trustees in charity law, are responsible for the overall management and control of the company working with other persons on an entirely voluntary basis.

Trustees are appointed in accordance with MGR's constitution. Upon appointment the following training and information is given to the trustee(s), a presentation giving background information on the charity, background reading of MGR projects, copies of previous annual reports and access to the website. Trustees are given a copy of the following publications: The Essential Trustee: What you need to know, The Essential Trustee: An introduction, The Hallmarks of an Effective Charity, Payment of Charity Trustees, Charity Reporting and Accounting.

The trustees have kept up to date with all the relevant aspects of their role and responsibilities, assured in the knowledge that the necessary controls not only exist but function effectively, thus enabling the trustees to focus their efforts on maximising the charity's cash flow. Trustees constantly review the major risks to which the charity is exposed, and policies and systems are established to mitigate these. The trustees acknowledge the amount of man hours given by the volunteers in order for the charity to raise the funds. The volunteers have contributed enormously to MGR's success with little or no skill in this field. The volunteers have been given professional development throughout the year and also utilised their experience and skills learnt in their own fields of work, to help the charity to reach its projections for this financial year.

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022**

All fundraising events are sufficiently planned in advance in order to ensure the cost of events does not exceed funds raised. All of the charity's collection boxes are sealed and collected on a regular basis by our volunteers who always carry appropriate identification. All collection boxes are opened in the presence of at least one Trustee or Charity Manager. The collection of boxes is carried out by the same volunteers/trustees so that the shop keepers and other individuals assisting the charity become familiar with them, and so prevent MGR boxes from going to other organisation(s) or bogus collectors. All fund-raising activities undertaken to date have been tried and tested thus reducing the risk factor associated with these activities, and the volunteers used are trained and experienced in all of the charity's systems.

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).

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, Xeinadin Audit Ltd (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 19 December 2022 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 2022 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 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of the computer component manufacturing and supply sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators including the Health and Safety Executive, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

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.

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

- 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 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.

Xeinadin Audit Ltd (Statutory Auditor)

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

36 Old Jewry

London

EC2R 8DD

21 December 2022

MUSLIM GLOBAL RELIEF

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
	Notes				
Income and endowments from					
Donations and legacies	2	3,098,423	303,698	3,402,121	2,461,517
Expenditure on					
Raising funds	3	1,546,570	250,589	1,797,159	936,201
Charitable activities	4				
Charitable expenditure		804,126	336,683	1,140,809	777,246
Support cost		54,170	5,705	59,875	53,877
Total		<u>2,404,866</u>	<u>592,977</u>	<u>2,997,843</u>	<u>1,767,324</u>
NET INCOME/(EXPENDITURE)		693,557	(289,279)	404,278	694,193
Transfers between funds	13	<u>(256,294)</u>	<u>256,294</u>	<u>-</u>	<u>-</u>
Net movement in funds		437,263	(32,985)	404,278	694,193
Reconciliation of funds					
Total funds brought forward		<u>1,317,957</u>	<u>51,738</u>	<u>1,369,695</u>	<u>675,502</u>
Total funds carried forward		<u><u>1,755,220</u></u>	<u><u>18,753</u></u>	<u><u>1,773,973</u></u>	<u><u>1,369,695</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 2022

	Notes	Unrestricted funds £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets					
Tangible assets	9	130,557	-	130,557	169,538
Investments	10	2	-	2	2
		<u>130,559</u>	<u>-</u>	<u>130,559</u>	<u>169,540</u>
Current assets					
Debtors	11	1,055,230	-	1,055,230	504,609
Cash at bank and in hand		<u>577,771</u>	<u>18,753</u>	<u>596,524</u>	<u>703,994</u>
		<u>1,633,001</u>	<u>18,753</u>	<u>1,651,754</u>	<u>1,208,603</u>
Creditors					
Amounts falling due within one year	12	(8,340)	-	(8,340)	(8,448)
Net current assets		<u>1,624,661</u>	<u>18,753</u>	<u>1,643,414</u>	<u>1,200,155</u>
Total assets less current liabilities		<u>1,755,220</u>	<u>18,753</u>	<u>1,773,973</u>	<u>1,369,695</u>
NET ASSETS		<u>1,755,220</u>	<u>18,753</u>	<u>1,773,973</u>	<u>1,369,695</u>
Funds	13				
Unrestricted funds				1,755,220	1,317,957
Restricted funds				<u>18,753</u>	<u>51,738</u>
Total funds				<u>1,773,973</u>	<u>1,369,695</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

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

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- 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 financial statements were approved by the Board of Trustees and authorised for issue on 19 December 2022 and were signed on its behalf by:

The notes form part of these financial statements

MUSLIM GLOBAL RELIEF

STATEMENT OF FINANCIAL POSITION - continued
31 MARCH 2022

.....
Mr Mohammad Razaque - Trustee

MUSLIM GLOBAL RELIEF

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(141,006)	196,376
Transfer of hospital building		35,305	-
Net cash (used in)/provided by operating activities		<u>(105,701)</u>	<u>196,376</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(1,769)</u>	<u>(11,539)</u>
Net cash used in investing activities		<u>(1,769)</u>	<u>(11,539)</u>
Change in cash and cash equivalents in the reporting period		<u>(107,470)</u>	<u>184,837</u>
Cash and cash equivalents at the beginning of the reporting period		<u>703,994</u>	<u>519,157</u>
Cash and cash equivalents at the end of the reporting period		<u><u>596,524</u></u>	<u><u>703,994</u></u>

The notes form part of these financial statements

MUSLIM GLOBAL RELIEF

NOTES TO THE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

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

	2022 £	2021 £
Net income for the reporting period (as per the Statement of Financial Activities)	404,278	694,193
Adjustments for:		
Depreciation charges	5,445	6,215
Increase in debtors	(550,621)	(504,140)
(Decrease)/increase in creditors	(108)	108
Net cash (used in)/provided by operations	<u>(141,006)</u>	<u>196,376</u>

2. Analysis of changes in net funds

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	703,994	(107,470)	596,524
	<u>703,994</u>	<u>(107,470)</u>	<u>596,524</u>
Total	<u>703,994</u>	<u>(107,470)</u>	<u>596,524</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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.

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.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. Accounting policies - continued

Tangible fixed assets

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

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

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

	2022	2021
	£	£
Donations	3,402,121	2,461,517

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

3. Raising funds**Raising donations and legacies**

	2022	2021
	£	£
Advertising and marketing	1,797,159	936,201

4. Charitable activities costs

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Charitable expenditure	1,140,809	-	1,140,809
Support cost	-	59,875	59,875
	<u>1,140,809</u>	<u>59,875</u>	<u>1,200,684</u>

Country	2022	2021
Afghanistan	22,450	5,719
Africa	92,119	75,710
Sri Lanka	61,485	43,274
Gaza	58,167	49,755
Bangladesh	65,968	52,782
Yemen	20,730	23,350
Pakistan	570,435	371,788
India	134,386	114,277
Malawi	95,248	-
Lebanon	19,821	-
UK Project	-	160
Others	-	40,431
	<u>1,140,809</u>	<u>777,246</u>

5. Support costs

	Management	Governance costs	Totals
	£	£	£
Support cost	53,875	6,000	59,875

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

5. Support costs - continued

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

Management

	2022 Support cost £	2021 Total activities £
Wages	21,381	18,721
Pensions	793	631
Other operating leases	553	-
Rates and water	300	-
Insurance	1,369	969
Light and heat	1,371	1,321
Telephone	1,285	1,080
Postage and stationery	2,772	608
Sundries	2,330	2,998
Computer costs	2,892	4,371
Motor vehicle expenses	323	1,833
Repairs and maintenance	6,603	2,797
Accountancy	2,430	2,430
Bank charges	236	315
Travelling	850	749
Professional fees	2,942	2,839
Depreciation of tangible assets	5,445	6,215
	<u>53,875</u>	<u>47,877</u>

Governance costs

	2022 Support cost £	2021 Total activities £
Auditors' remuneration	<u>6,000</u>	<u>6,000</u>

6. Net income/(expenditure)

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

	2022 £	2021 £
Auditors' remuneration	6,000	6,000
Depreciation - owned assets	5,445	6,215
Other operating leases	<u>553</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

7. Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

During the year, one of the trustee was reimbursed £501 for expenses done on behalf of the charity (2021: £NIL).

8. Staff costs

	2022	2021
	£	£
Wages and salaries	21,381	18,721
Other pension costs	793	631
	<u>22,174</u>	<u>19,352</u>

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

	2022	2021
		
UK Staff	<u>3</u>	<u>3</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 2021	172,409	55,159	81,279	5,005	313,852
Additions	-	-	1,769	-	1,769
Disposals	-	(35,305)	-	-	(35,305)
	<u>172,409</u>	<u>19,854</u>	<u>83,048</u>	<u>5,005</u>	<u>280,316</u>
At 31 March 2022					
Depreciation					
At 1 April 2021	48,432	19,854	71,023	5,005	144,314
Charge for year	3,363	-	2,082	-	5,445
	<u>51,795</u>	<u>19,854</u>	<u>73,105</u>	<u>5,005</u>	<u>149,759</u>
At 31 March 2022					
Net book value					
At 31 March 2022	<u>120,614</u>	<u>-</u>	<u>9,943</u>	<u>-</u>	<u>130,557</u>
At 31 March 2021	<u>123,977</u>	<u>35,305</u>	<u>10,256</u>	<u>-</u>	<u>169,538</u>

During the year, Muslim Global Relief handed over Hospital building and related assets to a charity, Muslim Global Relief Trust Gynae and General Hospital in Pakistan.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. Fixed asset investments

	Shares in group undertakin £
Market value	
At 1 April 2021 and 31 March 2022	2
Net book value	
At 31 March 2022	2
At 31 March 2021	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

	2022 £	2021 £
Other debtors	209,000	-
Prepayments and accrued income	846,230	504,609
	<u>1,055,230</u>	<u>504,609</u>

During the year, the charity incurred £845,600 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

	2022 £	2021 £
Social security and other taxes	-	108
Accruals and deferred income	8,340	8,340
	<u>8,340</u>	<u>8,448</u>

13. Movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General	1,317,957	693,557	(256,294)	1,755,220
Restricted funds				
Zakat	51,738	(289,279)	256,294	18,753
TOTAL FUNDS	<u>1,369,695</u>	<u>404,278</u>	<u>-</u>	<u>1,773,973</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

13. Movement in funds - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	3,098,423	(2,404,866)	693,557
Restricted funds			
Zakat	303,698	(592,977)	(289,279)
TOTAL FUNDS	<u>3,402,121</u>	<u>(2,997,843)</u>	<u>404,278</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General	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>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General	2,163,374	(1,386,120)	777,254
Restricted funds			
Zakat	298,143	(381,204)	(83,061)
TOTAL FUNDS	<u>2,461,517</u>	<u>(1,767,324)</u>	<u>694,193</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 last year, Mohammad Razaque resigned as a trustee in MGR Pakistan. During the year, Muslim Global Relief handed over Hospital building and related assets to a charity, Muslim Global Relief Trust Gynae and General Hospital in Pakistan. The amount donated to MGR Pakistan during the year was £570,435 (2021: £371,788).

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 (2021: £NIL). Dezyre Ltd operates from premises owned by Muslim Global Relief and no rent was paid during the year (2021: £nil). During the year Muslim Global Relief received donations amounting to £NIL (2021: £694) 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.

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 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Donations	3,402,121	2,461,517
Total incoming resources	3,402,121	2,461,517
Expenditure		
Raising donations and legacies		
Advertising and marketing	1,797,159	936,201
Charitable activities		
Charitable expenditure	1,140,809	777,246
Support costs		
Management		
Wages	21,381	18,721
Pensions	793	631
Other operating leases	553	-
Rates and water	300	-
Insurance	1,369	969
Light and heat	1,371	1,321
Telephone	1,285	1,080
Postage and stationery	2,772	608
Sundries	2,330	2,998
Computer costs	2,892	4,371
Motor vehicle expenses	323	1,833
Repairs and maintenance	6,603	2,797
Accountancy	2,430	2,430
Bank charges	236	315
Travelling	850	749
Professional fees	2,942	2,839
Freehold property	3,363	3,363
Short leasehold	-	1,103
Fixtures and fittings	2,082	1,749
	53,875	47,877
Governance costs		
Auditors' remuneration	6,000	6,000
Total resources expended	2,997,843	1,767,324
Net income	404,278	694,193

This page does not form part of the statutory financial statements