

# ORPHANS IN NEED

England & Wales · Charity number 1144812

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">07797095</a>
Registered	2011-11-25
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address**  
Orphans in Need  
Windsor House  
10 Manchester Road  
Bradford  
BD5 0QH

**Phone** 02071008866

**Email** [info@orphansinneed.org](mailto:info@orphansinneed.org)

**Website** [www.orphansinneed.org](http://www.orphansinneed.org)

## Activities

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**Objects:** THE CHARITY'S OBJECTS ARE:(A) 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 AND ALSO THE CONSTRUCTION OF HOSPITALS AND MEDICAL CENTRES.(B) 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, ORPHANAGES AND UNIVERSITIES.

**Activities:** 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 To advance the education of persons in need, including orphans, anywhere in the world by the provision of financial aid and materials

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Afghanistan
- Bangladesh
- India
- Mali
- Nepal
- Occupied Palestinian Territories
- Pakistan
- Senegal
- Sierra Leone
- Somalia
- Sri Lanka
- The Gambia

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-01-31	£23,461,218	£24,397,971	£12,600,179	29
2024-01-31	£22,490,180	£21,229,434	£13,536,932	38
2023-01-31	£15,772,170	£12,356,669	£12,276,186	28
2022-01-31	£16,002,798	£14,572,813	£8,860,685	29
2021-01-31	£12,787,982	£9,867,143	£7,430,700	27

## Trustees

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Name	Role	Appointed
ANISH MUSA		2011-10-04
Asif Mohammad		2016-03-23
ISMAIL VANIA		2011-10-04
Lucy Marie Bansal		2022-11-28

**ORPHANS IN NEED**

England & Wales - Charity number 1144812

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# Accounts

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REGISTERED COMPANY NUMBER: 07797095 (England and Wales)  
REGISTERED CHARITY NUMBER: 1144812

**Strategic Report, Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31st January 2025**  
**for**  
**Orphans in Need**

Sadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

## Orphans in Need

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**Orphans in Need**  
**Strategic Report**  
**for the year ended 31st January 2025**

The trustees present their strategic report for the year ended 31st January 2025.

**REVIEW OF BUSINESS**

**Key Performance Indicators**

	<b>2025</b>	2024	2023
	£	£	£
Donations Received	10,758,332	12,284,487	11,398,229
Donation Growth/Decline	(12.2%)	7.8%	(5.1%)
Net Income/(Expenditure)	(936,753)	1,260,746	3,415,501
Net Income/(Expenditure as % of Donations received	(8.7%)	10.3%	29.9%

The charity continued its charitable activities during the year.

Total income increased from £22.2m in the previous year to £23.1m.

However net income decreased from £1.26m to net expenditure of £936K and net assets decreased from £13.5m to £12.6m.

The trustees within the year focused on sending grants to institutions from the funds previously donated in prior years which had accumulated in the bank, this then as a result concluded in a net expenditure position for the year.

**PRINCIPAL RISKS AND UNCERTAINTIES**

**Credit Risk**

The charity does not rely on credit loans and maintains sufficient cash reserves to mitigate associated risks.

**Liquidity Risk**

With a cash reserve of £11 million, the charity remains in a stable financial position.

**Foreign Exchange Risk**

The charity maintains strong relationships with financial service providers to manage foreign exchange risks effectively.

**Interest Rates and Cash Flow Risk**

The charity maintains a favorable cash balance and considers these risks to be minimal.

Orphans in Need employs a rigorous Assurance Framework, which includes internal audits and the use of external experts to ensure robust governance, risk management, and internal controls. The Senior Leadership Team (SLT) and the Board of Trustees closely monitor organisational risks, ensuring proactive management to protect the interests of beneficiaries and supporters.

Approved by order of the board of trustees on 8th October 2025 and signed on its behalf by:

A Musa - Trustee

## **Orphans in Need (Registered number: 07797095)**

### **Report of the Trustees** **for the year ended 31st January 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st January 2025. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives, aims and public benefit**

Orphans in Need is an international humanitarian charity working exclusively for public benefit. Its key objectives include:

- The relief of poverty and sickness among vulnerable populations affected by conflict, displacement, or natural disasters, through the provision of food, shelter, healthcare, clothing, and access to clean water.
- The advancement of education by supporting schools, orphanages, vocational training centres, and the distribution of essential educational materials and resources.

The trustees confirm that they have adhered to the Charity Commission's guidance on public benefit throughout the year.

Orphans in Need partners with credible and trusted organisations worldwide to deliver its charitable aims. Grants are awarded following stringent due diligence to ensure alignment with our mission, impact goals, and governance expectations.

##### **Grantmaking**

Orphans in Need continually seeks out and collaborates with organisations that can effectively further its mission. Grants are awarded to these organisations when they are found to be aligned with Orphans in Need's policies and overarching goals.

##### **Achievements and performance**

- Over 13,000 orphaned children were supported across 14 countries through our one-to-one sponsorship programme. This included provision of education, nutrition, healthcare, and clothing.
- The Global Orphan Care initiative enabled support beyond sponsorship, including medical aid, housing assistance, and emergency response in crisis zones.
- Widowed families continued to receive monthly food parcels and essential relief support to sustain basic living conditions.
- Progress was made on our long-term educational plans, including preparation for building schools in high-need regions.
- Medical supplies and pharmaceuticals were distributed in conflict-affected and impoverished areas. Orphan homes and shelters supported by the charity are monitored to ensure children receive education, nutrition, psychosocial support, and medical care.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees regularly assess the charity's risks and actively monitor its reserves. Given that the charity's work progresses only when funds are available and that there are no significant ongoing commitments, the trustees have established a minimal reserve of £100,000 for contingencies. As of the year-end, the charity holds more than this amount due to funds raised for projects that are yet to be initiated.

##### **Going concern**

There are no material uncertainties relating to events or conditions that cast significant doubt on the Charity's ability to continue as a going concern.

**Orphans in Need (Registered number: 07797095)**

**Report of the Trustees**  
**for the year ended 31st January 2025**

**FINANCIAL REVIEW**

The charity experienced a strong year of fundraising and resource mobilisation, enabling the continuation and expansion of its programmes. Income was derived from a range of sources including individual donations, gift aid, and donated goods and services. The trustees are satisfied that resources have been used effectively to deliver charitable activities while maintaining a prudent level of reserves to safeguard the charity's financial stability.

Unrestricted reserves remain healthy and provide the organisation with flexibility to respond to emerging needs and future project commitments. The charity continues to operate without reliance on credit and maintains sufficient liquid assets to meet short-term obligations.

**FUTURE PLANS**

Despite the increasing pressures of inflation and global humanitarian demand, Orphans in Need is committed to:

- Expanding the orphan sponsorship model to reach more children in need.
- Continuing investment in education, including construction of schools in underserved communities.
- Enhancing our healthcare and emergency relief capabilities.
- Strengthening donor engagement and transparency through improved digital and operational systems.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Orphans in Need is incorporated as a company limited by guarantee and is registered as a charity number 1144812.

The trustees, who are also the directors of the company, are responsible for the overall management and control of the company working with other persons on an entirely voluntary basis.

**Recruitment and appointment of new trustees**

Orphans in Need is a UK-registered charitable company limited by guarantee. The charity is governed by a Board of Trustees who are responsible for strategic direction, financial oversight, and regulatory compliance.

Trustees are appointed in accordance with the charity's constitution and receive an induction which includes an overview of their legal duties and responsibilities. Regular trustee meetings are held throughout the year to review performance, assess risk, and approve key decisions.

Day-to-day operations are delegated to a Senior Leadership Team, which ensures delivery of charitable programmes and compliance with policies, procedures, and statutory obligations.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07797095 (England and Wales)

**Registered Charity number**

1144812

**Registered office**

Windsor House  
10 Manchester Road  
Bradford  
West Yorkshire  
BD5 0QH

**Trustees**

A Musa Director  
I Vania Teacher  
A Mohammad Director  
Mrs L M Bansal Director

**Orphans in Need (Registered number: 07797095)**

**Report of the Trustees**  
**for the year ended 31st January 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Sadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

**Bankers**

National Westminster Bank plc  
Corporate Services Team  
PO Box 111  
1 Victoria Place  
Leeds  
LS11 4AN

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Orphans in Need for the purposes of company law) are responsible for preparing the Report of the Trustees 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. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- 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, Sadofskys, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**Orphans in Need (Registered number: 07797095)**

**Report of the Trustees**  
**for the year ended 31st January 2025**

Approved by order of the board of trustees on 8th October 2025 and signed on its behalf by:

A Musa - Trustee

## **Report of the Independent Auditors to the Members of Orphans in Need**

### **Opinion**

We have audited the financial statements of Orphans in Need (the 'charitable company') for the year ended 31st January 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 31st January 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
Orphans in Need**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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 Members of Orphans in Need**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 charitable 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, UK tax legislation, and data protection, anti-bribery, employment, environmental, health and safety legislation along with industry specific regulations and requirements.
- 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.

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 and irregularities relating to revenue recognition we:

- performed checks on the bespoke CRM system which records and monitors donations;
- traced records to bank receipts and Gift Aid claims, there is no cash income.

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 set out in note 2 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, 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.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of**  
**Orphans in Need**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Drant FCA (Senior Statutory Auditor)  
for and on behalf of Sadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

8th October 2025

## Orphans in Need

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31st January 2025

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	5,553,717	17,569,152	23,122,869	22,260,369
Investment income	4	337,247	-	337,247	229,811
Other income		1,102	-	1,102	-
<b>Total</b>		<b>5,892,066</b>	<b>17,569,152</b>	<b>23,461,218</b>	<b>22,490,180</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	1,968,514	-	1,968,514	1,950,367
<b>Charitable activities</b>					
General	6	4,891,953	17,569,152	22,461,105	19,242,497
Other	9	(31,648)	-	(31,648)	36,570
<b>Total</b>		<b>6,828,819</b>	<b>17,569,152</b>	<b>24,397,971</b>	<b>21,229,434</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(936,753)</b>	<b>-</b>	<b>(936,753)</b>	<b>1,260,746</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		13,536,932	-	13,536,932	12,276,186
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>12,600,179</b>	<b>-</b>	<b>12,600,179</b>	<b>13,536,932</b>

The notes form part of these financial statements

**Orphans in Need (Registered number: 07797095)**

**Balance Sheet**  
**31st January 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	14	6,385	-	6,385	19,107
Tangible assets	15	934,698	-	934,698	927,314
Investment property	16	125,000	-	125,000	125,000
		<u>1,066,083</u>	<u>-</u>	<u>1,066,083</u>	<u>1,071,421</u>
<b>CURRENT ASSETS</b>					
Debtors	17	234,310	-	234,310	275,365
Cash at bank		11,407,525	-	11,407,525	12,984,053
		<u>11,641,835</u>	<u>-</u>	<u>11,641,835</u>	<u>13,259,418</u>
<b>CREDITORS</b>					
Amounts falling due within one year	18	(107,739)	-	(107,739)	(793,907)
		<u>11,534,096</u>	<u>-</u>	<u>11,534,096</u>	<u>12,465,511</u>
<b>NET CURRENT ASSETS</b>					
		<u>11,534,096</u>	<u>-</u>	<u>11,534,096</u>	<u>12,465,511</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>12,600,179</u>	<u>-</u>	<u>12,600,179</u>	<u>13,536,932</u>
<b>NET ASSETS</b>					
		<u>12,600,179</u>	<u>-</u>	<u>12,600,179</u>	<u>13,536,932</u>
<b>FUNDS</b>	20				
Unrestricted funds				<u>12,600,179</u>	<u>13,536,932</u>
<b>TOTAL FUNDS</b>				<u>12,600,179</u>	<u>13,536,932</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 8th October 2025 and were signed on its behalf by:

A Musa - Trustee

**Orphans in Need**

**Cash Flow Statement**  
**for the year ended 31st January 2025**

	Notes	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>(1,883,281)</u>	<u>1,026,170</u>
Net cash (used in)/provided by operating activities		<u>(1,883,281)</u>	<u>1,026,170</u>
<b>Cash flows from investing activities</b>			
Purchase of intangible fixed assets		-	(908)
Purchase of tangible fixed assets		(26,130)	(93,620)
Sale of tangible fixed assets		2,100	-
Interest received		<u>330,487</u>	<u>223,511</u>
Net cash provided by investing activities		<u>306,457</u>	<u>128,983</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		<u>(1,576,824)</u>	<u>1,155,153</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>12,984,053</b>	<b>11,828,900</b>
<b>Cash in cash and cash equivalents due to exchange rate movements</b>		<u>296</u>	<u>-</u>
<b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>11,407,525</u></u>	<u><u>12,984,053</u></u>

The notes form part of these financial statements

**Orphans in Need**

**Notes to the Cash Flow Statement**  
**for the year ended 31st January 2025**

**1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2025 £	2024 £
<b>Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)</b>	<b>(936,753)</b>	1,260,746
<b>Adjustments for:</b>		
Depreciation charges	30,174	31,678
Profit on disposal of fixed assets	(1,102)	-
Interest received	(330,487)	(223,511)
Decrease in debtors	41,055	68,331
Decrease in creditors	(686,168)	(111,074)
<b>Net cash (used in)/provided by operations</b>	<b><u>(1,883,281)</u></b>	<b><u>1,026,170</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/2/24 £	Cash flow £	At 31/1/25 £
<b>Net cash</b>			
Cash at bank	12,984,053	(1,576,528)	11,407,525
	<u>12,984,053</u>	<u>(1,576,528)</u>	<u>11,407,525</u>
<b>Total</b>	<b><u>12,984,053</u></b>	<b><u>(1,576,528)</u></b>	<b><u>11,407,525</u></b>

## **Orphans in Need**

### **Notes to the Financial Statements** **for the year ended 31st January 2025**

#### **1. PAKISTAN BRANCH**

The audited figures include activity from the Pakistan branch, Orphans in Need Pakistan. Orphans in Need Pakistan is not a separate legal entity, the branch is legally and structurally part of Orphans in Need UK.

All registered INGOs of Pakistan are hereby directed to have their annual financial audits undertaken by one of the approved audit firms available on the official website of the State Bank of Pakistan. This year the activities in Pakistan have been locally audited by Riaz Ahmad & Co, Chartered Accountants, a category A approved audit firm in Pakistan.

#### **2. 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, as modified by the revaluation of certain assets.

Orphans in Need is a company, limited by guarantee, registered in England and Wales. The company's registered numbers and registered office can be found on the Report of the Trustees on page 3.

The presentation currency of the financial statements is the Pound Sterling (£).

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period to which they relate.

Key estimates are the carrying value of freehold properties under the revaluation model.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. There are three main types of income

Donations - for these to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable they will be fulfilled.

Gift Aid - this is recognised as claimed and receivable from HMRC.

Donated Facilities and Professional Services - these are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2025

#### 2. ACCOUNTING POLICIES - continued

##### **Expenditure**

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Website costs**

Website costs are amortised over 5 years.

TV Commercials are amortised over 5 years.

Accounting softwares are amortised over 3.33 years.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Freehold Property is held under the revaluation model.

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

##### **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.

##### **Government grants**

Government grants are recognised using the accruals model. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

Grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the assets to which they relate.

A grant that becomes receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the company with no future related costs, is credited to income in the period in which it becomes receivable.

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2025

#### 3. DONATIONS AND LEGACIES

	2025 Restricted £	2025 Unrestricted £	2025 Total £	2024 Total £
Donations	7,143,577	3,614,755	10,758,332	12,243,494
Gift Aid	-	1,938,821	1,938,821	1,122,995
Donated Services and Facilities	10,425,575	141	10,425,716	8,852,594
	<u>17,569,152</u>	<u>5,583,284</u>	<u>23,122,869</u>	<u>22,219,083</u>

Restricted income is based on the donors specified cause. A breakdown is provided below.

	2025 £	2024 £
Water	1,100	765
Orphans	4,518,816	3,419,996
Food	1,819,878	1,941,299
Emergency	803,783	-
Medical Supplies	10,425,575	8,852,594
	<u>17,569,152</u>	<u>14,214,654</u>

Cause details:

Water - Project to provide access to clean water.

Orphans - Sponsorship of orphans helps house orphans throughout the world in order to help ensure that they receive an education, food, healthcare and medical support that children need.

Food - Providing monthly food parcels to widows and orphans.

Emergency - Providing emergency aid to conflict areas.

Medical Supplies - Medical supplies donated and supplied by a partner.

#### 4. INVESTMENT INCOME

	2025 £	2024 £
Rents received	6,760	6,300
Deposit account interest	330,487	223,511
	<u>337,247</u>	<u>229,811</u>

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2025

#### 5. RAISING FUNDS

##### Raising donations and legacies

	2025	2024
	£	£
Staff costs	349,724	325,497
Postage and stationery	13,777	13,161
Digital exposure	710,880	723,554
Marketing	246,909	352,097
Fund raising expenses	506,334	434,501
Telephone	9,089	8,429
Motor and travel	76,441	44,389
Accommodation	11,364	7,984
Bank charges	43,996	40,755
	<u>1,968,514</u>	<u>1,950,367</u>

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
General	<u>1,202,132</u>	<u>21,206,392</u>	<u>52,581</u>	<u>22,461,105</u>

#### 7. GRANTS PAYABLE

	2025	2024
	£	£
General	<u>21,206,392</u>	<u>17,993,910</u>

The total donations paid to institutions during the year was as follows:

	2025	2024
	£	£
Orphans in Need - India	-	5,697,527
Orphans in Need - Jammu & Kashmir	-	820,363
Alsabil Welfare House	3,440,481	796,664
Novo Jibon	337,435	291,067
OIN Nepal	226,694	223,908
OIN USA	2,500	-
African Development Trust	329,932	337,891
Donated Pharmaceuticals	10,425,575	8,852,594
ARRDO	167,093	-
Charity Development Association	175,118	-
INARA	2,281,630	-
Mawah Education Foundation	3,171,475	-
Other grants of less than £150,000 in the period	351,113	973,896
	<u>20,909,046</u>	<u>17,993,910</u>

A full list of individual grants and projects is available from our principal office.

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2025

#### 8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
General	<u>9,577</u>	<u>43,004</u>	<u>52,581</u>

#### 9. OTHER

	2025	2024
	£	£
Foreign exchange	<b>(31,648)</b>	36,570
Support costs	<b>52,581</b>	52,358
	<u>20,933</u>	<u>88,928</u>

#### 10. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Auditors' remuneration	<b>11,630</b>	10,411
Depreciation - owned assets	<b>17,474</b>	19,143
Surplus on disposal of fixed assets	<b>(1,102)</b>	-
Accounting Software amortisation	<b>265</b>	100
TV Commercial amortisation	<b>2,318</b>	2,318
Website Costs amortisation	<b>10,117</b>	10,117

#### 11. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st January 2025 nor for the year ended 31st January 2024.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st January 2025 nor for the year ended 31st January 2024.

#### 12. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	<b>794,087</b>	712,402
Social security costs	<b>70,238</b>	63,210
Pension	<b>9,652</b>	11,869
	<u>873,977</u>	<u>787,481</u>

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

2025	2024
<u>29</u>	<u>28</u>

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2025**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	8,045,715	14,214,654	22,260,369
Investment income	229,811	-	229,811
<b>Total</b>	<u>8,275,526</u>	<u>14,214,654</u>	<u>22,490,180</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,950,367	-	1,950,367
<b>Charitable activities</b>			
General	5,027,843	14,214,654	19,242,497
Other	36,570	-	36,570
<b>Total</b>	<u>7,014,780</u>	<u>14,214,654</u>	<u>21,229,434</u>
<b>NET INCOME</b>	1,260,746	-	1,260,746
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	12,276,186	-	12,276,186
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>13,536,932</u></u>	<u><u>-</u></u>	<u><u>13,536,932</u></u>

**14. INTANGIBLE FIXED ASSETS**

	Accounting Software £	TV Commercial £	Website Costs £	Totals £
<b>COST</b>				
At 1st February 2024 and 31st January 2025	<u>908</u>	<u>11,589</u>	<u>50,584</u>	<u>63,081</u>
<b>AMORTISATION</b>				
At 1st February 2024	100	4,443	39,431	43,974
Charge for year	265	2,318	10,117	12,700
Exchange differences	22	-	-	22
At 31st January 2025	<u>387</u>	<u>6,761</u>	<u>49,548</u>	<u>56,696</u>
<b>NET BOOK VALUE</b>				
At 31st January 2025	<u><u>521</u></u>	<u><u>4,828</u></u>	<u><u>1,036</u></u>	<u><u>6,385</u></u>
At 31st January 2024	<u><u>808</u></u>	<u><u>7,146</u></u>	<u><u>11,153</u></u>	<u><u>19,107</u></u>

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2025**

**15. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	
<b>COST</b>				
At 1st February 2024	<b>800,000</b>	<b>71,654</b>	<b>86</b>	
Additions	-	-	-	
Disposals	-	-	-	
	<hr/>	<hr/>	<hr/>	
At 31st January 2025	<b>800,000</b>	<b>71,654</b>	<b>86</b>	
	<hr/>	<hr/>	<hr/>	
<b>DEPRECIATION</b>				
At 1st February 2024	-	-	<b>1</b>	
Charge for year	-	-	<b>12</b>	
Eliminated on disposal	-	-	-	
Exchange differences	-	-	<b>2</b>	
	<hr/>	<hr/>	<hr/>	
At 31st January 2025	-	-	<b>15</b>	
	<hr/>	<hr/>	<hr/>	
<b>NET BOOK VALUE</b>				
At 31st January 2025	<b>800,000</b>	<b>71,654</b>	<b>71</b>	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	
At 31st January 2024	800,000	71,654	85	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	
	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1st February 2024	<b>114,617</b>	<b>19,920</b>	<b>224,119</b>	<b>1,230,396</b>
Additions	<b>1,000</b>	<b>15,995</b>	<b>9,135</b>	<b>26,130</b>
Disposals	-	<b>(9,778)</b>	-	<b>(9,778)</b>
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st January 2025	<b>115,617</b>	<b>26,137</b>	<b>233,254</b>	<b>1,246,748</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>DEPRECIATION</b>				
At 1st February 2024	<b>80,447</b>	<b>8,916</b>	<b>213,718</b>	<b>303,082</b>
Charge for year	<b>5,176</b>	<b>4,094</b>	<b>8,192</b>	<b>17,474</b>
Eliminated on disposal	-	<b>(8,780)</b>	-	<b>(8,780)</b>
Exchange differences	-	<b>265</b>	<b>7</b>	<b>274</b>
	<hr/>	<hr/>	<hr/>	<hr/>
At 31st January 2025	<b>85,623</b>	<b>4,495</b>	<b>221,917</b>	<b>312,050</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET BOOK VALUE</b>				
At 31st January 2025	<b>29,994</b>	<b>21,642</b>	<b>11,337</b>	<b>934,698</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31st January 2024	34,170	11,004	10,401	927,314
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Freehold Property was professionally valued by and independent valuer Hayfield Robinson in October 2021. Original cost was £644,091.

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2025**

**16. INVESTMENT PROPERTY**

	<b>£</b>
<b>FAIR VALUE</b>	
At 1st February 2024 and 31st January 2025	<b>125,000</b>
<b>NET BOOK VALUE</b>	
At 31st January 2025	<b>125,000</b>
At 31st January 2024	125,000

The investment property was professionally valued by Hayfield Robinson in October 2021.

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Other debtors	<b>55,660</b>	100,525
Prepayments	<b>178,650</b>	174,840
	<b>234,310</b>	275,365

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>71,499</b>	69,731
Social security and other taxes	<b>12,448</b>	14,175
Other creditors	<b>8,582</b>	12,946
Accrued expenses	<b>15,210</b>	697,055
	<b>107,739</b>	793,907

**19. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Within one year	-	15,000

**20. MOVEMENT IN FUNDS**

	At 1/2/24	Net movement in funds	At 31/1/25
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	<b>13,536,932</b>	<b>(936,753)</b>	<b>12,600,179</b>
	<b>13,536,932</b>	<b>(936,753)</b>	<b>12,600,179</b>
<b>TOTAL FUNDS</b>			

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2025**

**20. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,892,066	(6,828,819)	(936,753)
<b>Restricted funds</b>			
Restricted Fund	17,569,152	(17,569,152)	-
<b>TOTAL FUNDS</b>	<b>23,461,218</b>	<b>(24,397,971)</b>	<b>(936,753)</b>

**Comparatives for movement in funds**

	At 1/2/23 £	Net movement in funds £	At 31/1/24 £
<b>Unrestricted funds</b>			
General fund	12,276,186	1,260,746	13,536,932
<b>TOTAL FUNDS</b>	<b>12,276,186</b>	<b>1,260,746</b>	<b>13,536,932</b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,275,526	(7,014,780)	1,260,746
<b>Restricted funds</b>			
Restricted Fund	14,214,654	(14,214,654)	-
<b>TOTAL FUNDS</b>	<b>22,490,180</b>	<b>(21,229,434)</b>	<b>1,260,746</b>

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2025

#### 20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/23 £	Net movement in funds £	At 31/1/25 £
<b>Unrestricted funds</b>			
General fund	12,276,186	323,993	12,600,179
<b>TOTAL FUNDS</b>	<u>12,276,186</u>	<u>323,993</u>	<u>12,600,179</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	14,167,592	(13,843,599)	323,993
<b>Restricted funds</b>			
Restricted Fund	31,783,806	(31,783,806)	-
<b>TOTAL FUNDS</b>	<u>45,951,398</u>	<u>(45,627,405)</u>	<u>323,993</u>

Restricted funds relate to donations made by individuals to one of the charities specific projects/areas as per note 2.

#### 21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st January 2025.

**ORPHANS IN NEED**

England & Wales - Charity number 1144812

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# Accounts

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**REGISTERED COMPANY NUMBER: 07797095 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1144812**

**Strategic Report, Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31st January 2024**  
**for**  
**Orphans in Need**

Sadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

**Orphans in Need**

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for the year ended 31st January 2024**

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**Orphans in Need**  
**Strategic Report**  
**for the year ended 31st January 2024**

The trustees present their strategic report for the year ended 31st January 2024.

**REVIEW OF BUSINESS**

The charity continued its charitable activities during the year.

Total income increased from £15.7m in the previous year to £22.5m.

However net income decreased from £3.4m to £1.3m and net assets increased from £11.2m to £12.5m.

The trustees are therefore pleased with the performance and will seek to continue this good work.

**PRINCIPAL RISKS AND UNCERTAINTIES**

**Credit Risk**

The charity does not rely on credit loans and maintains sufficient cash reserves to mitigate associated risks.

**Liquidity Risk**

With a cash reserve of £13 million, the charity remains in a stable financial position.

**Foreign Exchange Risk**

The charity maintains strong relationships with financial service providers to manage foreign exchange risks effectively.

**Interest Rates and Cash Flow Risk**

The charity maintains a favorable cash balance and considers these risks to be minimal.

Orphans in Need employs a rigorous Assurance Framework, which includes internal audits and the use of external experts to ensure robust governance, risk management, and internal controls. The Senior Leadership Team (SLT) and the Board of Trustees closely monitor organisational risks, ensuring proactive management to protect the interests of beneficiaries and supporters.

Approved by order of the board of trustees on 28th October 2024 and signed on its behalf by:

A Musa - Trustee

**Orphans in Need (Registered number: 07797095)**

**Report of the Trustees**  
**for the year ended 31st January 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st January 2024. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives, aims and public benefit**

Orphans in Need remains steadfast in its mission, which is solely dedicated to public benefit.

The charity's core objectives are:

-To alleviate poverty and illness globally, particularly among those affected by natural disasters, wars, and conflicts, both within their home countries and internationally. This is achieved through the provision of financial assistance or other forms of aid, including but not limited to medicines, shelter, furniture, educational supplies, food, clothing, sanitation, and clean drinking water. Additionally, the charity supports the construction of schools, hospitals, and medical centers.

-To advance education for orphaned children and other individuals in need across the world by providing financial support and necessary materials such as books, furniture, clothing, and electronic devices. The charity also facilitates the construction of educational institutions including schools, colleges, training centers, orphanages, and universities.

The trustees have meticulously ensured that all activities are aligned with the Charity Commission's guidelines on public benefit.

**Grantmaking**

Orphans in Need continually seeks out and collaborates with organisations that can effectively further its mission. Grants are awarded to these organisations when they are found to be aligned with Orphans in Need's policies and overarching goals.

## **Orphans in Need (Registered number: 07797095)**

### **Report of the Trustees** **for the year ended 31st January 2024**

#### **Achievement and performance**

##### **2023 Highlights**

- The charity has sustained its one-to-one orphan sponsorship programme, distributed food parcels to widows, and broadened its support for orphaned children through the Global Orphan Care campaign.
- The establishment of Orphans in Need USA in December 2021 was a significant milestone, now playing a crucial role in securing funds for the charity's mission.
- Progress has been made in the school project, with land acquired in Haryana, Bihar, and Nepal. Architectural plans for the inaugural school in Haryana, near New Delhi, are now underway.

##### **Orphan Sponsorship**

Our orphan sponsorship programme supports over 13,000 children across 14 countries, providing them with a monthly stipend that contributes to their education, nutrition, clothing, and other essentials. Our local partners ensure that these children receive at least a basic level of education. We strive to keep children within their extended families wherever possible, allowing them to attend school instead of being forced into begging or manual labor. The success of this programme is a testament to the generosity of our donors.

##### **Global Orphan Care**

Through the Global Orphan Care programme, we have extended our support beyond the sponsorship programme, providing additional resources to orphaned children and widows. This includes extensive medical care, housing assistance for orphanages, and emergency aid, which was especially vital during the COVID-19 pandemic.

##### **Orphan Village and Orphanages**

Our Orphans' Village in Delhi continues to offer care to hundreds of orphaned children and widows. Our orphanages in Jammu and Kashmir, such as Bait ul Altaf and Bait ul Salaam, are rigorously monitored to ensure the well-being of the orphans under our care. These children receive food, clothing, medical support, counselings, and education.

##### **Governance, Administration and Monitoring**

We maintain strict controls over expenditure to ensure that donor funds are utilised efficiently and effectively for the benefit of orphans and widows. Regular monitoring visits and comprehensive documentation ensure that we meet our charitable objectives. The charity is committed to transparency and accountability, having signed up to the Code of Fundraising Practice in the UK, and collaborates with the Fundraising Regulator to ensure ethical and transparent fundraising practices.

##### **Pakistan Branch Update**

In 2023, the trustees have included a review of the operations of our Pakistan branch. The branch has been instrumental in delivering key initiatives, including orphan sponsorship programs, educational support, and emergency aid distribution in Pakistan. The branch's activities align with Orphans in Need's global objectives, and it has played a critical role in extending our support to some of the most vulnerable communities in the region.

It is important to note that the financial figures from the Pakistan branch are fully integrated into the charity's overall accounts. This ensures transparency and accuracy in reflecting the branch's contributions to our global efforts. The trustees are committed to ongoing monitoring and support for the Pakistan branch to ensure that it continues to meet the high standards of service delivery and financial governance established across all Orphans in Need operations.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees regularly assess the charity's risks and actively monitor its reserves. Given that the charity's work progresses only when funds are available and that there are no significant ongoing commitments, the trustees have established a minimal reserve of £100,000 for contingencies. As of the year-end, the charity holds more than this amount due to funds raised for projects that are yet to be initiated.

##### **Going concern**

There are no material uncertainties relating to events or conditions that cast significant doubt on the Charity's ability to continue as a going concern.

**Orphans in Need (Registered number: 07797095)**

**Report of the Trustees**  
**for the year ended 31st January 2024**

**FINANCIAL REVIEW**

**Income and Expenditure**

The charity's income for the year 2023/24 was £22.5 million, with unrestricted funds totalling £13.6 million by year-end. The trustees are confident that all funds have been applied effectively and judiciously.

**FUTURE PLANS**

Looking ahead, Orphans in Need acknowledges the continuing challenge posed by rising global prices for food, fuel, and other essential items. This situation not only increases the needs of our beneficiaries but also complicates fundraising efforts, particularly as our UK-based donors face their own rising cost of living. Despite these challenges, we will persist in developing our orphan sponsorship programme and enhancing our educational initiatives by constructing schools in key locations. Our first school, near the Orphans' Village in Haryana, New Delhi, will be followed by expansions in Bihar and Nepal. These schools are envisioned to provide high-quality education to children who otherwise lack access to such opportunities. Our ultimate goal is to empower these children with the knowledge and skills they need to pursue higher education and achieve their career aspirations.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Orphans in Need is incorporated as a company limited by guarantee and is registered as a charity number 1144812.

The trustees, who are also the directors of the company, are responsible for the overall management and control of the company working with other persons on an entirely voluntary basis.

**Recruitment and appointment of new trustees**

Trustees are appointed in accordance with Orphans In Need constitution. Once appointed, Trustees are given introduction of the charity and information about its objects; Trustees are also given the copy of the constitution and the aims and objective. Role descriptions are issued to each Trustee and full induction is given setting out the obligations of a trustee. All trustees are issued with a copy of the Charity Commission's guide "The Essential Trustee".

The trustees meet every 6 weeks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07797095 (England and Wales)

**Registered Charity number**

1144812

**Registered office**

Windsor House  
10 Manchester Road  
Bradford  
West Yorkshire  
BD5 0QH

**Trustees**

A Musa Director  
I Vania Teacher  
A Mohammad Director  
Mrs L M Bansal Director

**Orphans in Need (Registered number: 07797095)**

**Report of the Trustees**  
**for the year ended 31st January 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Auditors**

Sadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

**Bankers**

National Westminster Bank plc  
Corporate Services Team  
PO Box 111  
1 Victoria Place  
Leeds  
LS11 4AN

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Orphans in Need for the purposes of company law) are responsible for preparing the Report of the Trustees 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;
- 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, Sadofskys, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**Orphans in Need (Registered number: 07797095)**

**Report of the Trustees**  
**for the year ended 31st January 2024**

Approved by order of the board of trustees on 28th October 2024 and signed on its behalf by:

A Musa - Trustee

## **Report of the Independent Auditors to the Members of Orphans in Need**

### **Opinion**

We have audited the financial statements of Orphans in Need (the 'charitable company') for the year ended 31st January 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 31st January 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
Orphans in Need**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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 Members of Orphans in Need**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 charitable 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, UK tax legislation, and data protection, anti-bribery, employment, environmental, health and safety legislation along with industry specific regulations and requirements.
- 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.

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 and irregularities relating to revenue recognition we:

- performed checks on the bespoke CRM system which records and monitors donations;
- traced records to bank receipts and Gift Aid claims, there is no cash income.

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 set out in note 2 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, 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.

**Report of the Independent Auditors to the Members of**  
**Orphans in Need**

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Drant ACA (Senior Statutory Auditor)  
for and on behalf of Sadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

28th October 2024

## Orphans in Need

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31st January 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	8,045,715	14,214,654	22,260,369	15,719,379
<b>Charitable activities</b>	5				
General		-	-	-	1,408
Investment income	4	229,811	-	229,811	51,383
<b>Total</b>		<u>8,275,526</u>	<u>14,214,654</u>	<u>22,490,180</u>	<u>15,772,170</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	1,950,367	-	1,950,367	1,573,438
<b>Charitable activities</b>	7				
General		5,027,843	14,214,654	19,242,497	10,814,718
Other	10	36,570	-	36,570	(31,487)
<b>Total</b>		<u>7,014,780</u>	<u>14,214,654</u>	<u>21,229,434</u>	<u>12,356,669</u>
<b>NET INCOME</b>		1,260,746	-	1,260,746	3,415,501
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		12,276,186	-	12,276,186	8,860,685
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>13,536,932</u>	<u>-</u>	<u>13,536,932</u>	<u>12,276,186</u>

The notes form part of these financial statements

**Orphans in Need (Registered number: 07797095)**

**Balance Sheet**  
**31st January 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	15	19,107	-	19,107	30,734
Tangible assets	16	927,314	-	927,314	852,837
Investment property	17	125,000	-	125,000	125,000
		<u>1,071,421</u>	<u>-</u>	<u>1,071,421</u>	<u>1,008,571</u>
<b>CURRENT ASSETS</b>					
Debtors	18	275,365	-	275,365	343,696
Cash at bank		12,984,053	-	12,984,053	11,828,900
		<u>13,259,418</u>	<u>-</u>	<u>13,259,418</u>	<u>12,172,596</u>
<b>CREDITORS</b>					
Amounts falling due within one year	19	(793,907)	-	(793,907)	(904,981)
		<u>12,465,511</u>	<u>-</u>	<u>12,465,511</u>	<u>11,267,615</u>
<b>NET CURRENT ASSETS</b>					
		<u>13,536,932</u>	<u>-</u>	<u>13,536,932</u>	<u>12,276,186</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>13,536,932</u>	<u>-</u>	<u>13,536,932</u>	<u>12,276,186</u>
<b>NET ASSETS</b>					
		<u>13,536,932</u>	<u>-</u>	<u>13,536,932</u>	<u>12,276,186</u>
<b>FUNDS</b>	21				
Unrestricted funds				<u>13,536,932</u>	<u>12,276,186</u>
<b>TOTAL FUNDS</b>				<u>13,536,932</u>	<u>12,276,186</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28th October 2024 and were signed on its behalf by:

A Musa - Trustee

The notes form part of these financial statements

**Orphans in Need**

**Cash Flow Statement**  
**for the year ended 31st January 2024**

	Notes	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	1,026,170	3,515,635
Net cash provided by operating activities		<u>1,026,170</u>	<u>3,515,635</u>
<b>Cash flows from investing activities</b>			
Purchase of intangible fixed assets		(908)	(11,589)
Purchase of tangible fixed assets		(93,620)	(18,739)
Interest received		223,511	45,083
Net cash provided by investing activities		<u>128,983</u>	<u>14,755</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		1,155,153	3,530,390
<b>Cash and cash equivalents at the beginning of the reporting period</b>			
		<u>11,828,900</u>	<u>8,298,510</u>
<b>Cash and cash equivalents at the end of the reporting period</b>			
		<u><u>12,984,053</u></u>	<u><u>11,828,900</u></u>

The notes form part of these financial statements

**Orphans in Need**

**Notes to the Cash Flow Statement**  
**for the year ended 31st January 2024**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024	2023
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>1,260,746</b>	<b>3,415,501</b>
<b>Adjustments for:</b>		
Depreciation charges	31,678	32,317
Interest received	(223,511)	(45,083)
Decrease/(increase) in debtors	68,331	(167,518)
(Decrease)/increase in creditors	(111,074)	280,418
	<hr/>	<hr/>
<b>Net cash provided by operations</b>	<b>1,026,170</b>	<b>3,515,635</b>
	<hr/> <hr/>	<hr/> <hr/>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/2/23	Cash flow	At 31/1/24
	£	£	£
<b>Net cash</b>			
Cash at bank	11,828,900	1,155,153	12,984,053
	<hr/>	<hr/>	<hr/>
	11,828,900	1,155,153	12,984,053
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>11,828,900</b>	<b>1,155,153</b>	<b>12,984,053</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes form part of these financial statements

## **Orphans in Need**

### **Notes to the Financial Statements** **for the year ended 31st January 2024**

#### **1. PAKISTAN BRANCH**

The audited figures include activity from the Pakistan branch, Orphans in Need Pakistan. Orphans in Need Pakistan is not a separate legal entity, the branch is legally and structurally part of Orphans in Need UK.

The law of Pakistan declares that all INGOs operating in Pakistan to register themselves with the Ministry of Interior by signing a Memorandum of Understanding (MoU). The organisation has signed the MoU with the Government of Pakistan on 6th September 2022, which was valid until 5th September 2024. An application for the MoU to be extended is currently in place with the Ministry of Interior. We are confident that the renewal will be accepted shortly after the filing of the 31st January 2024 accounts.

All registered INGOs of Pakistan are hereby directed to have their annual financial audits undertaken by one of the approved audit firms available on the official website of the State Bank of Pakistan. This year the activities in Pakistan have been locally audited by Riaz Ahmad & Co, Chartered Accountants, a category A approved audit firm in Pakistan.

#### **2. 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, as modified by the revaluation of certain assets.

Orphans in Need is a company, limited by guarantee, registered in England and Wales. The company's registered numbers and registered office can be found on the Report of the Trustees on page 3.

The presentation currency of the financial statements is the Pound Sterling (£).

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period to which they relate.

Key judgements concerned the inclusion of a provision for payments via the Pakistan branch of £672k post year end which had been delayed due to registration issues only.

Key estimates are the carrying value of freehold properties under the revaluation model.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. There are three main types of income

Donations - for these to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable they will be fulfilled.

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2024

#### 2. ACCOUNTING POLICIES - continued

##### **Income**

Gift Aid - this is recognised as claimed and receivable from HMRC.

Donated Facilities and Professional Services - these are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Website costs**

Website costs are amortised over 5 years.

TV Commercials are amortised over 5 years.

Accounting softwares are amortised over 3.33 years.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Freehold Property is held under the revaluation model.

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

##### **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.

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2024

#### 2. ACCOUNTING POLICIES - continued

##### **Government grants**

Government grants are recognised using the accruals model. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

Grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the assets to which they relate.

A grant that becomes receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the company with no future related costs, is credited to income in the period in which it becomes receivable.

#### 3. DONATIONS AND LEGACIES

	2024	2024	2024	2023
	Restricted	Unrestricted	Total	Total
	£	£	£	£
Donations	5,362,060	6,881,434	12,243,494	11,398,229
Gift Aid	-	1,122,995	1,122,995	1,265,083
Donated Services and Facilities	8,852,594	-	8,852,594	3,056,067
	<u>14,214,654</u>	<u>8,004,429</u>	<u>22,219,083</u>	<u>15,719,379</u>

Restricted income is based on the donors specified cause. A breakdown is provided below.

	2024	2023
	£	£
Water	765	1,040
Orphans	3,419,996	4,939,188
Places of Worship	-	120
Food	1,941,299	2,615,141
Emergency	-	950
Medical Supplies	8,852,594	3,056,067
	<u>14,214,654</u>	<u>10,612,531</u>

Cause details:

Water - Project to provide access to clean water.

Orphans - Sponsorship of orphans helps house orphans throughout the world in order to help ensure that they receive an education, food, healthcare and medical support that children need.

Places of Worship - Providing the community with a place to congregate for Worship and community activities.

Food - Providing monthly food parcels to widows and orphans.

Emergency - Providing emergency aid to conflict areas.

Medical Supplies - Medical supplies donated and supplied by a partner.

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2024**

<b>4. INVESTMENT INCOME</b>		<b>2024</b>	2023
		£	£
Rents received		<b>6,300</b>	6,300
Deposit account interest		<b>223,511</b>	45,083
		<u><b>229,811</b></u>	<u>51,383</u>
<b>5. INCOME FROM CHARITABLE ACTIVITIES</b>		<b>2024</b>	2023
		Total activities	Total activities
		£	£
Grants		<u>-</u>	<u>1,408</u>
<b>6. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>		<b>2024</b>	2023
		£	£
Staff costs		<b>325,497</b>	320,599
Postage and stationery		<b>13,161</b>	15,451
Digital exposure		<b>723,554</b>	366,504
Marketing		<b>352,097</b>	355,397
Fund raising expenses		<b>434,501</b>	365,329
Telephone		<b>8,429</b>	10,964
Motor and travel		<b>44,389</b>	71,819
Accommodation		<b>7,984</b>	25,517
Bank charges		<b>40,755</b>	41,858
		<u><b>1,950,367</b></u>	<u>1,573,438</u>
<b>7. CHARITABLE ACTIVITIES COSTS</b>			
	Direct	Grant	Support
	Costs	funding of	costs (see
	£	activities	note 9)
	£	(see note	Totals
	£	8)	£
General	<u>1,196,229</u>	<u>17,993,910</u>	<u>52,358</u>
			<u>19,242,497</u>

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2024

#### 8. GRANTS PAYABLE

	2024	2023
	£	£
General	<u>17,993,910</u>	<u>9,790,520</u>

The total donations paid to institutions during the year was as follows:

	2024	2023
	£	£
Orphans in Need - India	5,697,527	1,343,054
Orphans in Need - Jammu & Kashmir	820,363	1,571,778
Alsabil Welfare House	796,664	1,141,791
Orphans in Need - Pakistan	-	300,400
Novo Jibon	291,067	268,673
OIN Nepal	223,908	647,489
OIN USA	-	532,434
African Development Trust	337,891	194,662
Donated Pharmaceuticals	8,852,594	3,056,067
Other grants of less than £150,000 in the period	973,896	734,171
	<u>17,993,910</u>	<u>9,790,519</u>

A full list of individual grants and projects is available from our principal office.

#### 9. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
General	<u>9,309</u>	<u>43,049</u>	<u>52,358</u>

#### 10. OTHER

	2024	2023
	£	£
Foreign exchange	36,570	2,078
Loans written off	-	(33,565)
	<u>36,570</u>	<u>(31,487)</u>

The loan written off relates to the recovery of the Cafe Blu loan.

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2024**

**11. NET INCOME/(EXPENDITURE)**

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

	<b>2024</b>	2023
	<b>£</b>	£
Auditors' remuneration	<b>10,411</b>	6,200
Depreciation - owned assets	<b>19,143</b>	20,075
Accounting Software amortisation	<b>100</b>	-
TV Commercial amortisation	<b>2,318</b>	2,125
Website Costs amortisation	<b>10,117</b>	10,117
	<u><u>10,117</u></u>	<u><u>10,117</u></u>

**12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st January 2024 nor for the year ended 31st January 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st January 2024 nor for the year ended 31st January 2023.

**13. STAFF COSTS**

	<b>2024</b>	2023
	<b>£</b>	£
Wages and salaries	712,402	628,993
Social security costs	63,210	51,206
Pension	11,869	9,667
	<u>787,481</u>	<u>689,866</u>

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

<b>2024</b>	2023
<b>38</b>	28
<u><u>38</u></u>	<u><u>28</u></u>

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2024**

**14. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	5,106,848	10,612,531	15,719,379
<b>Charitable activities</b>			
General	1,408	-	1,408
Investment income	51,383	-	51,383
<b>Total</b>	<u>5,159,639</u>	<u>10,612,531</u>	<u>15,772,170</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,573,438	-	1,573,438
<b>Charitable activities</b>			
General	202,187	10,612,531	10,814,718
Other	(31,487)	-	(31,487)
<b>Total</b>	<u>1,744,138</u>	<u>10,612,531</u>	<u>12,356,669</u>
<b>NET INCOME</b>	3,415,501	-	3,415,501
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	8,860,685	-	8,860,685
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>12,276,186</u></u>	<u><u>-</u></u>	<u><u>12,276,186</u></u>

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2024

#### 15. INTANGIBLE FIXED ASSETS

	Accounting Software £	TV Commercial £	Website Costs £	Totals £
<b>COST</b>				
At 1st February 2023	-	11,589	50,584	62,173
Additions	908	-	-	908
At 31st January 2024	908	11,589	50,584	63,081
<b>AMORTISATION</b>				
At 1st February 2023	-	2,125	29,314	31,439
Charge for year	100	2,318	10,117	12,535
At 31st January 2024	100	4,443	39,431	43,974
<b>NET BOOK VALUE</b>				
At 31st January 2024	808	7,146	11,153	19,107
At 31st January 2023	-	9,464	21,270	30,734

#### 16. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £
<b>COST</b>			
At 1st February 2023	800,000	-	-
Additions	-	71,654	86
At 31st January 2024	800,000	71,654	86
<b>DEPRECIATION</b>			
At 1st February 2023	-	-	-
Charge for year	-	-	1
At 31st January 2024	-	-	1
<b>NET BOOK VALUE</b>			
At 31st January 2024	800,000	71,654	85
At 31st January 2023	800,000	-	-

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2024**

**16. TANGIBLE FIXED ASSETS - continued**

	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>				
At 1st February 2023	103,649	9,778	223,349	1,136,776
Additions	10,968	10,142	770	93,620
	<u>114,617</u>	<u>19,920</u>	<u>224,119</u>	<u>1,230,396</u>
At 31st January 2024				
<b>DEPRECIATION</b>				
At 1st February 2023	75,053	8,220	200,666	283,939
Charge for year	5,394	696	13,052	19,143
	<u>80,447</u>	<u>8,916</u>	<u>213,718</u>	<u>303,082</u>
At 31st January 2024				
<b>NET BOOK VALUE</b>				
At 31st January 2024	<u>34,170</u>	<u>11,004</u>	<u>10,401</u>	<u>927,314</u>
At 31st January 2023	<u>28,596</u>	<u>1,558</u>	<u>22,683</u>	<u>852,837</u>

The Freehold Property was professionally valued by Hayfield Robinson in October 2021. Original cost was £644,091.

**17. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1st February 2023 and 31st January 2024	<u>125,000</u>
<b>NET BOOK VALUE</b>	
At 31st January 2024	<u>125,000</u>
At 31st January 2023	<u>125,000</u>

The investment property was professionally valued by Hayfield Robinson in October 2021.

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2024**

<b>18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2024</b>	2023
		£	£
Other debtors		<b>100,525</b>	82,974
Prepayments		<b>174,840</b>	260,722
		<u><b>275,365</b></u>	<u>343,696</u>
<b>19. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2024</b>	2023
		£	£
Trade creditors		<b>69,731</b>	109,667
Social security and other taxes		<b>14,175</b>	12,752
Other creditors		<b>12,946</b>	8,677
Accrued expenses		<b>697,055</b>	773,885
		<u><b>793,907</b></u>	<u>904,981</u>
<b>20. LEASING AGREEMENTS</b>			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
		<b>2024</b>	2023
		£	£
Within one year		<b>15,000</b>	28,513
Between one and five years		-	27,580
		<u><b>15,000</b></u>	<u>56,093</u>
<b>21. MOVEMENT IN FUNDS</b>			
		Net	
	At 1/2/23	movement	At
	£	in funds	31/1/24
		£	£
<b>Unrestricted funds</b>			
General fund	<b>12,276,186</b>	<b>1,260,746</b>	<b>13,536,932</b>
	<u><b>12,276,186</b></u>	<u><b>1,260,746</b></u>	<u><b>13,536,932</b></u>
<b>TOTAL FUNDS</b>			

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2024**

**21. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	8,275,526	(7,014,780)	1,260,746
<b>Restricted funds</b>			
Restricted Fund			
	14,214,654		-
<b>TOTAL FUNDS</b>	<u>22,490,180</u>	<u>(21,229,434)</u>	<u>1,260,746</u>

**Comparatives for movement in funds**

	At 1/2/22 £	Net movement in funds £	At 31/1/23 £
<b>Unrestricted funds</b>			
General fund	8,860,685	3,415,501	12,276,186
<b>TOTAL FUNDS</b>	<u>8,860,685</u>	<u>3,415,501</u>	<u>12,276,186</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,159,639	(1,744,138)	3,415,501
<b>Restricted funds</b>			
Restricted Fund			
	10,612,531	(10,612,531)	-
<b>TOTAL FUNDS</b>	<u>15,772,170</u>	<u>(12,356,669)</u>	<u>3,415,501</u>

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2024

#### 21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/22 £	Net movement in funds £	At 31/1/24 £
<b>Unrestricted funds</b>			
General fund	8,860,685	4,676,247	13,536,932
<b>TOTAL FUNDS</b>	<u>8,860,685</u>	<u>4,676,247</u>	<u>13,536,932</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	13,435,165	(8,758,918)	4,676,247
<b>Restricted funds</b>			
Restricted Fund	24,827,185	(24,827,185)	-
<b>TOTAL FUNDS</b>	<u>38,262,350</u>	<u>(33,586,103)</u>	<u>4,676,247</u>

Restricted funds relate to donations made by individuals to one of the charities specific projects/areas as per note 2.

#### 22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st January 2024.

**ORPHANS IN NEED**

England & Wales - Charity number 1144812

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# Accounts

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REGISTERED COMPANY NUMBER: 07797095 (England and Wales)  
REGISTERED CHARITY NUMBER: 1144812

**Strategic Report, Report of the Trustees and**

**Financial Statements**

**for the Year Ended 31st January 2023**

**for**

**Orphans in Need**

Sadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

## Orphans in Need

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**Orphans in Need**  
**Strategic Report**  
**for the year ended 31st January 2023**

The trustees present their strategic report for the year ended 31st January 2023.

**REVIEW OF BUSINESS**

The charity continued its charitable activities during the year.

Total income dropped slightly from £16m in the previous year to £15.7m.

However net income increased from £1.4m to £3.4m and net assets increased from £8.8m to £12.2m.

The trustees are therefore pleased with the performance and will seek to continue this good work.

**PRINCIPAL RISKS AND UNCERTAINTIES**

**Credit Risk**

Orphans in Need recognises the critical importance of effective credit risk management in ensuring the sustainability of our mission to support vulnerable orphaned children and widows globally. We are committed to implementing our robust credit risk assessment processes to evaluate the financial stability of our partners and our donors, minimising the potential for defaults or financial setbacks that could impact our programs. Orphans in Need does not rely on credit loans to undertake our work, and we have upheld an appropriate cash reserve of £11.8m, to ensure our stability.

**Liquidity Risk**

Based on our financial records, the charity has upheld an appropriate cash reserve of £11.8m, ensuring our stability and enabling us to sustain our ongoing support to our beneficiaries.

**Foreign Exchange Risk**

Foreign exchange implications have the potential to hinder business operations involving overseas offices. To manage this risk, Orphans in Need consistently maintain strong relationships with financial service providers and collaborates with the wider sector to seek out effective strategies to explore ways in which to mitigate FX challenges.

**Interest Rates and Cash Flow Risk**

As per our accounts, the charity maintained a favourable cash balance throughout the year, and, as a result, does not perceive interest rates or cash flow as posing substantial risks.

Orphans in Need employs a robust Assurance Framework to ensure effective governance, risk management, and internal controls. Our organisation is fortified by a dedicated Internal Audit Team, complemented by external experts who share our commitment to continuous improvement.

In our ongoing efforts to manage organisational risks, we have identified risks at the organisational level. These risks are closely monitored by our Senior Leadership Team (SLT) and Board of Trustees, who track specific actions and performance indicators associated with each risk. This proactive approach ensures that we remain vigilant and respond to potential challenges, thereby safeguarding the interests of our beneficiaries and supporters.

Approved by order of the board of trustees on 24th October 2023 and signed on its behalf by:

A Musa - Trustee

**Orphans in Need (Registered number: 07797095)**

**Report of the Trustees**  
**for the year ended 31st January 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st January 2023. The trustees have adopted the provisions of 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).

**OBJECTIVES AND ACTIVITIES**

**Objectives, aims and public benefit**

The objectives of Orphans in Need are wholly for the public benefit. The principal aims of the charity and objective 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 and also the construction of schools, hospitals and medical centers.

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, orphanages and universities.

The trustees have had regard to the Charity Commission's guidance on public benefit.

**Grantmaking**

Orphans in Need are always actively seeking out partner organisations that can further their objectives in an efficient and effective manner. As a result, the charity will make grants to other organisations where the trustees feel this is deserving and in line with the Orphans in Need policies.

## **Orphans in Need (Registered number: 07797095)**

### **Report of the Trustees** **for the year ended 31st January 2023**

#### **Achievement and performance**

In 2022, Orphans in Need pushed on with its delivery of its one-to-one orphan sponsorship programme, food parcel distributions to widows, and increased support for the needs of orphans through its Global Orphan Care campaign.

Orphans in Need USA was established in December 2021 after nearly a year of efforts to facilitate its registration, and OIN USA is now a key driver in securing income for the purpose of our objectives.

Orphans in Need forged ahead with their plans for the school project, and have now procured land in Haryana, Bihar and Nepal. The architectural plans for the initial school construction (in Haryana, New Delhi) are underway.

#### **Orphans sponsorship**

Through our orphan sponsorship programme, we continue to support over 13,000 children across 14 countries. Each of these children continue to receive a fixed monthly stipend contributing towards their education, food, clothing and other necessities. The progress of these children is measured by our partners on the ground, who maintain that each child on the programme has access to education as a minimum.

We strive to ensure that our children stay with extended family, where possible. The support we provide them allows them to send the child to school where in other circumstances they may be forced onto the streets to beg or into manual labour. The success of our orphan sponsorship programme is down to our generous donors, who undertake to provide these children with hope through their regular donations.

Our Global Orphan Care campaign has allowed us to raise extra funds with which we can supplement the care provided to these children when they need extra support.

#### **Global Orphan Care**

The Global Orphan Care programme funds have allowed us to support individual requests for the care of orphans and widows, as well supporting other orphan care institutions to maintain and improve their services. This allows us to support thousands more orphans in addition to those on our sponsorship programme.

The extra support ranges from extensive medical care such as for cancer and serious illnesses to the provision of accommodation assistance for institutions who are unable to improve housing conditions because of a lack of funding and guidance. We were also able to use this for emergency aid distribution during the pandemic.

#### **Orphan village and orphanages**

Our Orphans' Village in Delhi has progressed over the past years by providing care to 100s of orphans and widows. Our other orphanages in Jammu and Kashmir including, Bait ul Altaf and Bait ul Salaam, are carefully monitored. Regular contact with our partners and visits are carried out to ensure the welfare of our orphans is maintained. Children in our care are given food, clothing, medical support, counselling where needed, and education.

#### **Ramadan and Qurbani**

During April 2022, 18,219 food parcels were delivered to our beneficiaries for the month of Ramadan. These months are a crucial time for us during the year as most of our charitable donations come during then.

#### **Governance, administration and monitoring**

Monitoring of our work ensuring delivery in line with our charitable objects is carried out through an extensive paper trail for all projects along with monitoring visits carried out by staff to the areas of need. These trips include an assessment of the quality of delivery to our beneficiaries along with an examination of the financial and administration records.

Orphans in Need is entrusted by donors to deliver to orphans and widows and we maintain strict controls on expenditure, striving to keep associated costs to a minimum. Although we work to keep our administration costs to a minimum, we also value our commitment to ensuring that we are monitoring, assessing and improving our work with beneficiaries and this does require us to invest in thorough due diligence, staff and appropriate policies and procedures.

**Report of the Trustees**  
**for the year ended 31st January 2023**

Orphans in Need has signed up to the Code of Fundraising Practice for the UK, working with the Fundraising Regulator to ensure that our fundraising is respectful, open, honest and accountable to the public.

**FINANCIAL REVIEW**

**Reserves policy**

The trustees regularly review the risks to the charity and are actively monitoring the reserves available to the charity. As there are no significant ongoing commitments and the work continues only when funds are available, the trustees have decided to maintain a minimal reserve amount of £100,000 to cover any contingencies.

The charity currently holds more than this as they have raised funds for projects that have yet to go ahead. See note 6 for more details.

**Going concern**

There are no material uncertainties relating to events or conditions that cast significant doubt on the Charity's ability to continue as a going concern.

The charity relies fully on income which was £15.7m during 2022/23. At the year end the charity had unrestricted funds of £12.2m.

The trustees are satisfied that all the funds received have been applied in a wholly effective manner.

**FUTURE PLANS**

In 2022, there continues to be the challenge of steep global price rises in food, fuel, and many other commodities. These provide a greater need within our beneficiaries but also make fundraising more challenging as our UK-based individual donors also feel the effects of the rising cost of living.

We will continue the development of our orphan sponsorship programme, working closely with in-country teams to provide the best possible care for our children. We will arrange workshops with our teams for the provision of training and knowledge sharing, and for the Global Orphan Care programme, we will push forward raising funds but also be distributing these for needy orphan and widow support causes around the world.

To enhance educational opportunities for disadvantaged orphaned and underprivileged children, we are progressing with our initiative to construct schools in strategic areas. Our first endeavour will be the establishment of a school situated near our Orphans' Village in Haryana, New Delhi, followed by expansions into Bihar and Nepal. By implementing our school model, Orphans in Need can deliver a high standard of education to the children enrolled, who might otherwise lack access or resources for their schooling.

Through our school project, our primary goal is to equip the enrolled children with the necessary knowledge and tools they require, enabling them to pursue higher education and secure positions in their chosen profession.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Orphans in Need is incorporated as a company limited by guarantee and is registered as a charity number 1144812.

The trustees, who are also the directors of the company, are responsible for the overall management and control of the company working with other persons on an entirely voluntary basis.

**Recruitment and appointment of new trustees**

Trustees are appointed in accordance with Orphans In Need constitution. Once appointed, Trustees are given introduction of the charity and information about its objects; Trustees are also given the copy of the constitution and the aims and objective. Role descriptions are issued to each Trustee and full induction is given setting out the obligations of a trustee. All trustees are issued with a copy of the Charity Commission's guide "The Essential Trustee".

The trustees meet every 6 weeks.

**Report of the Trustees**  
**for the year ended 31st January 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

07797095 (England and Wales)

**Registered Charity number**

1144812

**Registered office**

Windsor House  
10 Manchester Road  
Bradford  
West Yorkshire  
BD5 0QH

**Trustees**

A Musa Director  
I Vania Teacher  
Mrs V A Scarll Bookkeeper (resigned 29/11/22)  
S Ali Director (resigned 13/12/22)  
A Mohammad Director  
Mrs L M Bansal Director (appointed 28/11/22)

**Auditors**

Sadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

**Bankers**

National Westminster Bank plc  
Corporate Services Team  
PO Box 111  
1 Victoria Place  
Leeds  
LS11 4AN

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Orphans in Need for the purposes of company law) are responsible for preparing the Report of the Trustees 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

**Report of the Trustees**  
**for the year ended 31st January 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued**

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, Sadofskys, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 24th October 2023 and signed on its behalf by:

A Musa - Trustee

**Report of the Independent Auditors to the Members of**  
**Orphans in Need**

**Opinion**

We have audited the financial statements of Orphans in Need (the 'charitable company') for the year ended 31st January 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 31st January 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic Report and the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of**  
**Orphans in Need**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; 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 Members of**  
**Orphans in Need**

**Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 charitable 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, UK tax legislation, and data protection, anti-bribery, employment, environmental, health and safety legislation along with industry specific regulations and requirements.
- 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.

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 and irregularities relating to revenue recognition we:

- performed checks on the bespoke CRM system which records and monitors donations;
- traced records to bank receipts and Gift Aid claims, there is no cash income.

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 set out in note 2 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, 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.

**Report of the Independent Auditors to the Members of**  
**Orphans in Need**

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Drant ACA (Senior Statutory Auditor)  
for and on behalf of Sadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

24th October 2023

## Orphans in Need

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31st January 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,106,848	10,612,531	15,719,379	15,958,574
<b>Charitable activities</b>					
General	4	1,408	-	1,408	33,376
Investment income	3	51,383	-	51,383	10,830
Other income		-	-	-	18
<b>Total</b>		<u>5,159,639</u>	<u>10,612,531</u>	<u>15,772,170</u>	<u>16,002,798</u>
<b>EXPENDITURE ON</b>					
Raising funds	5	1,573,438	-	1,573,438	1,727,032
<b>Charitable activities</b>					
General	6	202,187	10,612,531	10,814,718	12,831,232
Other	9	(31,487)	-	(31,487)	14,549
<b>Total</b>		<u>1,744,138</u>	<u>10,612,531</u>	<u>12,356,669</u>	<u>14,572,813</u>
<b>NET INCOME</b>		3,415,501	-	3,415,501	1,429,985
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		8,860,685	-	8,860,685	7,430,700
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>12,276,186</u>	<u>-</u>	<u>12,276,186</u>	<u>8,860,685</u>

The notes form part of these financial statements

**Orphans in Need (Registered number: 07797095)**

**Balance Sheet**  
**31st January 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	14	30,734	-	30,734	31,387
Tangible assets	15	852,837	-	852,837	854,173
Investment property	16	125,000	-	125,000	125,000
		<u>1,008,571</u>	<u>-</u>	<u>1,008,571</u>	<u>1,010,560</u>
<b>CURRENT ASSETS</b>					
Debtors	17	343,696	-	343,696	176,178
Cash at bank		11,828,900	-	11,828,900	8,298,510
		<u>12,172,596</u>	<u>-</u>	<u>12,172,596</u>	<u>8,474,688</u>
<b>CREDITORS</b>					
Amounts falling due within one year	18	(904,981)	-	(904,981)	(624,563)
<b>NET CURRENT ASSETS</b>		<u>11,267,615</u>	<u>-</u>	<u>11,267,615</u>	<u>7,850,125</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>12,276,186</u>	<u>-</u>	<u>12,276,186</u>	<u>8,860,685</u>
<b>NET ASSETS FUNDS</b>		<u>12,276,186</u>	<u>-</u>	<u>12,276,186</u>	<u>8,860,685</u>
Unrestricted funds	20			12,276,186	8,860,685
<b>TOTAL FUNDS</b>				<u>12,276,186</u>	<u>8,860,685</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24th October 2023 and were signed on its behalf by:

A Musa - Trustee

The notes form part of these financial statements

**Orphans in Need**

**Cash Flow Statement**  
**for the year ended 31st January 2023**

Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Cash generated from operations	1	1,944,178
Net cash provided by operating activities	<u>3,515,635</u>	<u>1,944,178</u>
<b>Cash flows from investing activities</b>		
Purchase of intangible fixed assets	(11,589)	(11,520)
Purchase of tangible fixed assets	(18,739)	(4,085)
Sale of tangible fixed assets	-	654
Interest received	45,083	5,080
Net cash provided by/(used in) investing activities	<u>14,755</u>	<u>(9,871)</u>
<b>Change in cash and cash equivalents in the reporting period</b>	<b>3,530,390</b>	<b>1,934,307</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	<b>8,298,510</b>	<b>6,364,203</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	<b><u>11,828,900</u></b>	<b><u>8,298,510</u></b>

The notes form part of these financial statements

**Orphans in Need**

**Notes to the Cash Flow Statement**  
**for the year ended 31st January 2023**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2023	2022
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>3,415,501</b>	<b>1,429,985</b>
<b>Adjustments for:</b>		
Depreciation charges	32,317	28,061
Profit on disposal of fixed assets	-	(18)
Interest received	(45,083)	(5,080)
Increase in debtors	(167,518)	(4,439)
Increase in creditors	280,418	495,669
<b>Net cash provided by operations</b>	<b><u>3,515,635</u></b>	<b><u>1,944,178</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/2/22	Cash flow	At 31/1/23
	£	£	£
<b>Net cash</b>			
Cash at bank	<b>8,298,510</b>	<b>3,530,390</b>	<b>11,828,900</b>
	<b><u>8,298,510</u></b>	<b><u>3,530,390</u></b>	<b><u>11,828,900</u></b>
<b>Total</b>	<b><u>8,298,510</u></b>	<b><u>3,530,390</u></b>	<b><u>11,828,900</u></b>

The notes form part of these financial statements

## Orphans in Need

### Notes to the Financial Statements for the year ended 31st January 2023

#### 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, as modified by the revaluation of certain assets.

Orphans in Need is a company, limited by guarantee, registered in England and Wales. The company's registered numbers and registered office can be found on the Report of the Trustees on page 3.

The presentation currency of the financial statements is the Pound Sterling (£).

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period to which they relate.

Key judgements concerned the inclusion of a provision for payments to OIN Pakistan of £752k post year which had been delayed due to registration issues only.

Key estimates are the carrying value of freehold properties under the revaluation model.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. There are three main types of income

Donations - for these to be recognised the charity will have been notified of the amounts and the settlement date in writing. if there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable they will be fulfilled.

Gift Aid - this is recognised as claimed and receivable from HMRC.

Donated Facilities and Professional Services - these are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2023

#### 1. ACCOUNTING POLICIES - continued

##### **Website costs**

Website costs are amortised over 5 years.

TV Commercials are amortised over 5 years.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Freehold Property is held under the revaluation model.

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

##### **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.

##### **Government grants**

Government grants are recognised using the accruals model. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

Grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the assets to which they relate.

A grant that becomes receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the company with no future related costs, is credited to income in the period in which it becomes receivable.

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2023

#### 2. DONATIONS AND LEGACIES

			2023	2023	2023	2022
	£	£	Restricted	Unrestricted	Total	Total
Donations			7,556,464	3,841,765	11,398,229	12,009,578
Gift Aid			-	1,265,083	1,265,083	1,234,646
Donated Services and Facilities			3,056,067	-	3,056,067	2,714,350
			<u>10,612,531</u>	<u>5,106,848</u>	<u>15,719,379</u>	<u>15,958,574</u>

Restricted income is based on the donors specified cause. A breakdown is provided below.

	£	£	2023	2022
Water			1,040	14,790
Orphans			4,939,188	5,187,119
Places of Worship			120	935
Food			2,615,141	2,634,150
Emergency			950	439,665
Medical Supplies			3,056,067	2,714,350
			<u>10,612,531</u>	<u>10,991,009</u>

Cause details:

Water - Project to provide access to clean water.

Orphans - Sponsorship of orphans helps house orphans throughout the world in order to help ensure that they receive an education, food, healthcare and medical support that children need.

Places of Worship - Providing the community with a place to congregate for Worship and community activities.

Food - Providing monthly food parcels to widows and orphans.

Emergency - Providing emergency aid to conflict areas.

Medical Supplies - Medical supplies donated and supplied by a partner.

#### 3. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	6,300	5,750
Deposit account interest	45,083	5,080
	<u>51,383</u>	<u>10,830</u>

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2023**

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2023	2022
	General	Total
	£	activities
	£	£
Grants	<u>1,408</u>	<u>33,376</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Staff costs	320,599	394,887
Postage and stationery	15,451	12,083
Digital exposure	366,504	573,239
Marketing	355,397	362,373
Fund raising expenses	365,329	294,563
Telephone	10,964	9,209
Motor and travel	71,819	24,602
Accommodation	25,517	2,096
Bank charges	41,858	53,980
	<u>1,573,438</u>	<u>1,727,032</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
General	<u>974,928</u>	<u>9,790,520</u>	<u>49,270</u>	<u>10,814,718</u>

**7. GRANTS PAYABLE**

	2023	2022
	£	£
General	<u>9,790,520</u>	<u>11,867,987</u>

The total donations paid to institutions during the year was as follows:

	2023	2022
	£	£
Orphans in Need - India	1,343,054	4,558,146
Orphans in Need - Jammu & Kashmir	1,571,778	1,400,000
Alsabil Welfare House	1,141,791	1,296,643
Orphans in Need - Pakistan	300,400	300,400
Novo Jibon	268,673	320,129
OIN Nepal	647,489	263,240
OIN USA	532,434	156,426
African Development Trust	194,662	211,283

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2023**

**7. GRANTS PAYABLE - continued**

Donated Pharmaceuticals	3,056,067	2,714,350
Other grants of less than £150,000 in the period	<u>734,171</u>	<u>647,370</u>
	<u><b>9,790,519</b></u>	<u><b>11,867,987</b></u>

A full list of individual grants and projects is available from our principal office.

**8. SUPPORT COSTS**

	Management	Governance	Totals
	£	costs £	£
General	<u>10,103</u>	<u>39,167</u>	<u>49,270</u>

**9. OTHER**

	2023	2022
	£	£
Foreign exchange	2,078	-
Loans written off	<u>(33,565)</u>	<u>14,549</u>
	<u><b>(31,487)</b></u>	<u><b>14,549</b></u>

The loan written off relates to the recovery of the Cafe Blu loan.

**10. NET INCOME/(EXPENDITURE)**

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

	2023	2022
	£	£
Auditors' remuneration	6,200	5,700
Depreciation - owned assets	20,075	18,136
Surplus on disposal of fixed assets	-	(18)
TV Commercial amortisation	2,125	-
Website Costs amortisation	<u>10,117</u>	<u>9,925</u>

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2023**

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st January 2023 nor for the year ended 31st January 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st January 2023 nor for the year ended 31st January 2022.

**12. STAFF COSTS**

	2023	2022
Wages and salaries	628,993	655,088
Social security costs	51,206	52,660
Pension	9,667	11,071
	<u>689,866</u>	<u>718,819</u>

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

2023	2022
<u>28</u>	<u>29</u>

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,967,565	10,991,009	15,958,574
<b>Charitable activities</b>			
General	33,376	-	33,376
Investment income	10,830	-	10,830
Other income	18	-	18
<b>Total</b>	<u>5,011,789</u>	<u>10,991,009</u>	<u>16,002,798</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,727,032	-	1,727,032
<b>Charitable activities</b>			
General	1,840,223	10,991,009	12,831,232
Other	14,549	-	14,549
<b>Total</b>	<u>3,581,804</u>	<u>10,991,009</u>	<u>14,572,813</u>

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2023**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	<u>Unrestricted fund £</u>	<u>Restricted fund £</u>	<u>Total funds £</u>
<b>NET INCOME</b>	1,429,985	-	1,429,985
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	7,430,700	-	7,430,700
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>8,860,685</u>	<u>-</u>	<u>8,860,685</u>

**14. INTANGIBLE FIXED ASSETS**

	<u>TV Commercial £</u>	<u>Website Costs £</u>	<u>Totals £</u>
<b>COST</b>			
At 1st February 2022	-	50,584	50,584
Additions	<u>11,589</u>	-	<u>11,589</u>
At 31st January 2023	<u>11,589</u>	<u>50,584</u>	<u>62,173</u>
<b>AMORTISATION</b>			
At 1st February 2022	-	19,197	19,197
Charge for year	<u>2,125</u>	<u>10,117</u>	<u>12,242</u>
At 31st January 2023	<u>2,125</u>	<u>29,314</u>	<u>31,439</u>
<b>NET BOOK VALUE</b>			
At 31st January 2023	<u>9,464</u>	<u>21,270</u>	<u>30,734</u>
At 31st January 2022	<u>-</u>	<u>31,387</u>	<u>31,387</u>

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2023**

**15. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1st February 2022	800,000	103,649	9,778	204,610	1,118,037
Additions	-	-	-	18,739	18,739
At 31st January 2023	<u>800,000</u>	<u>103,649</u>	<u>9,778</u>	<u>223,349</u>	<u>1,136,776</u>
<b>DEPRECIATION</b>					
At 1st February 2022	-	70,007	7,701	186,156	263,864
Charge for year	-	5,046	519	14,510	20,075
At 31st January 2023	-	<u>75,053</u>	<u>8,220</u>	<u>200,666</u>	<u>283,939</u>
<b>NET BOOK VALUE</b>					
At 31st January 2023	<u>800,000</u>	<u>28,596</u>	<u>1,558</u>	<u>22,683</u>	<u>852,837</u>
At 31st January 2022	<u>800,000</u>	<u>33,642</u>	<u>2,077</u>	<u>18,454</u>	<u>854,173</u>

The Freehold Property was professionally valued by Hayfield Robinson in October 2021. Original cost was £644,091.

**16. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1st February 2022 and 31st January 2023	<u>125,000</u>
<b>NET BOOK VALUE</b>	
At 31st January 2023	<u>125,000</u>
At 31st January 2022	<u>125,000</u>

The investment property was professionally valued by Hayfield Robinson in October 2021.

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2023**

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Other debtors	82,974	52,053
Prepayments	<u>260,722</u>	<u>124,125</u>
	<u><b>343,696</b></u>	<u><b>176,178</b></u>

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	109,667	138,940
Social security and other taxes	12,752	14,848
Other creditors	8,677	2,897
Accrued expenses	<u>773,885</u>	<u>467,878</u>
	<u><b>904,981</b></u>	<u><b>624,563</b></u>

**19. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	28,513	30,000
Between one and five years	<u>27,580</u>	<u>43,750</u>
	<u><b>56,093</b></u>	<u><b>73,750</b></u>

**20. MOVEMENT IN FUNDS**

	At 1/2/22	Net movement in funds	At 31/1/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	8,860,685	3,415,501	12,276,186
<b>TOTAL FUNDS</b>	<u><b>8,860,685</b></u>	<u><b>3,415,501</b></u>	<u><b>12,276,186</b></u>

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2023**

**20. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,159,639	(1,744,138)	3,415,501
<b>Restricted funds</b>			
Restricted Fund	10,612,531		-
<b>TOTAL FUNDS</b>	<u>15,772,170</u>	<u>(12,356,669)</u>	<u>3,415,501</u>

**Comparatives for movement in funds**

	At 1/2/21 £	Net movement in funds £	At 31/1/22 £
<b>Unrestricted funds</b>			
General fund	7,430,700	1,429,985	8,860,685
<b>TOTAL FUNDS</b>	<u>7,430,700</u>	<u>1,429,985</u>	<u>8,860,685</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,011,789	(3,581,804)	1,429,985
<b>Restricted funds</b>			
Restricted Fund	10,991,009	(10,991,009)	-
<b>TOTAL FUNDS</b>	<u>16,002,798</u>	<u>(14,572,813)</u>	<u>1,429,985</u>

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2023

#### 20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/21 £	Net movement in funds £	At 31/1/23 £
<b>Unrestricted funds</b>			
General fund	7,430,700	4,845,486	12,276,186
<b>TOTAL FUNDS</b>	<u>7,430,700</u>	<u>4,845,486</u>	<u>12,276,186</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	10,171,428	(5,325,942)	4,845,486
<b>Restricted funds</b>			
Restricted Fund	21,603,540	(21,603,540)	-
<b>TOTAL FUNDS</b>	<u>31,774,968</u>	<u>(26,929,482)</u>	<u>4,845,486</u>

Restricted funds relate to donations made by individuals to one of the charities specific projects/areas as per note 2.

#### 21. RELATED PARTY DISCLOSURES

Trustees Val Scarll and Anis Musa are directors in Cafe Blu Limited, which was originally set up by the charity to promote itself and attract donations.

Cafe Blu Limited in the year repaid loans previously written off to the value of £33,565 after sale of final assets (2022: £14,549 written off). There is no balance due to Orphans in Need as at 31st January 2023.

**ORPHANS IN NEED**

England & Wales - Charity number 1144812

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# Accounts

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**REGISTERED COMPANY NUMBER: 07797095 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1144812**

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31st January 2022**  
**for**  
**Orphans in Need**

cbaSadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

**Orphans in Need**

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for the year ended 31st January 2022**

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## **Orphans in Need**

### **Report of the Trustees** **for the year ended 31st January 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st January 2022. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives, aims and public benefit**

The objectives of Orphans in Need are wholly for the public benefit. The principal aims of the charity and objective 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 and also the construction of hospitals and medical centres.

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, orphanages and universities.

The trustees have had regard to the Charity Commission's guidance on public benefit.

##### **Grantmaking**

Orphans in Need are always actively seeking out partner organisations that can further their objectives in an efficient and effective manner. As a result, the charity will make grants to other organisations where the trustees feel is deserving and in line with the Orphans in Need policies.

## **Orphans in Need**

### **Report of the Trustees** **for the year ended 31st January 2022**

#### **ACHIEVEMENT AND PERFORMANCE**

In 2021, Orphans in Need pushed on with its delivery of its one-to-one orphan sponsorship programme, food parcel distributions to widows, and increased support for the needs of orphans through its Global Orphan Care campaign.

The continued spread of the coronavirus pandemic remained the greatest challenge for the organisation. This affected our work from the UK through all of our countries of operation, although easing of restrictions in the UK came in the latter half of the year, challenges remained in many of our countries of operation.

Orphans in Need USA was established in December 2021 after nearly a year of efforts to facilitate its registration. We hope OIN USA will be a key driver in securing income for the purpose of our objectives for years to come.

#### **Orphans sponsorship**

Through our orphan sponsorship programme, we continue to support over 13,000 children across 14 countries. Each of these children continue to receive a fixed monthly stipend contributing towards their education, food, clothing and other necessities. The progress of these children is measured by our partners on the ground, who maintain that each child on the programme have access to education as a minimum.

We strive to ensure that our children stay with extended family, where possible. The support we provide them allows them to send the child to school where in other circumstances they may be forced onto the streets to beg or into manual labour. The success of our orphan sponsorship programme is down to our generous donors, who undertake to provide these children with hope through their regular donations.

Our Global Orphan Care campaign has allowed us to raise extra funds with which we can supplement the care provided to these children when they need extra support.

#### **Global Orphan Care**

The Global Orphan Care programme funds have allowed us to support individual requests for the care of orphans and widows, as well supporting other orphan care institutions to maintain and improve their services. This allows us to support thousands more orphans in addition to those on our sponsorship programme.

The extra support ranges from extensive medical care such as for cancer and serious illnesses to the provision of accommodation assistance for institutions who are unable to improve housing conditions because of a lack of funding and guidance. We were also able to use this for emergency aid distribution during the pandemic.

#### **Orphan village and orphanages**

Our orphan village in Delhi has progressed over the past years by providing care to 100s of orphans and widows. Our other orphanages in Jammu and Kashmir including, Bait ul Altaf and Bait ul Salaam, are carefully monitored. Regular contact with our partners and visits are carried out to ensure the welfare of our orphans is maintained. Children in our care are given food, clothing, medical support, counselling where needed, and education.

#### **Ramadan and Qurbani**

During April 2021, 14,800 food parcels were delivered to our beneficiaries for the month of Ramadan. These months are a crucial time for us during the year as most of our charitable donations come during then.

#### **Governance, administration and monitoring.**

Monitoring of our work ensuring delivery in line with our charitable objects is carried out through an extensive paper trail for all projects along with monitoring visits carried out by staff to the areas of need. These trips include an assessment of the quality of delivery to our beneficiaries along with an examination of the financial and administration records. This is now supplemented with partner and beneficiary interviews through video conferencing. In 2021, we were unable to carry out field visits from the UK because of the restrictions posed by the coronavirus pandemic. Monitoring continued to take place through the aforementioned methods.

Orphans in Need is entrusted by donors to deliver to orphans and widows and we maintain strict controls on expenditure, striving to keep associated costs to a minimum. Although we work to keep our administration costs to a minimum, we also value our commitment to ensuring that we are monitoring, assessing and improving our work with beneficiaries and this does require us to invest in thorough due diligence, staff and appropriate policies and procedures.

Orphans in Need has signed up to the Code of Fundraising Practice for the UK, working with the Fundraising Regulator to ensure that our fundraising is respectful, open, honest and accountable to the public.

## **Orphans in Need**

### **Report of the Trustees** **for the year ended 31st January 2022**

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The trustees regularly review the risks to the charity and are actively monitoring the reserves available to the charity. As there are no significant ongoing commitments and the work continues only when funds are available, the trustees have decided to maintain a minimal reserve amount of £100,000 to cover any contingencies.

The charity currently holds more than this as they have raised funds for projects that have yet to go ahead. See note 6 for more details.

The charity relies fully on voluntary income which was £16m during 2021/22. At the year end the charity had unrestricted funds of £7.4m.

The trustees are satisfied that all the funds received have been applied in a wholly effective manner.

#### **FUTURE PLANS**

In 2022, we continue to work as the pandemic seemingly winds down from its catastrophic effects. Many of the countries we work in continue to face challenges of rising cases and lockdowns. There is now the additional challenge of steep global price rises in food, fuel and many other commodities. These provide a greater need within our beneficiaries but also make fundraising more challenging as our UK-based individual donors also feel the effects of the rising cost of living.

We will continue the development of our orphan sponsorship programme, working closely with in-country teams to provide the best possible care for our children. We will arrange workshops with our teams for the provision of training and knowledge sharing, For the Global Orphan Care programme, we will push forward raising funds but also distributing these for needy orphan and widow support causes around the world. In order to further the provision of education for needy orphans and children, we are also looking at plans to begin building schools in key regions, beginning with the Orphans Village in New Delhi, India

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

##### **Governing document**

Orphans in Need is incorporated as a company limited by guarantee and is registered as a charity number 1144812.

The trustees, who are also the directors of the company, are responsible for the overall management and control of the company working with other persons on an entirely voluntary basis.

##### **Recruitment and appointment of new trustees**

Trustees are appointed in accordance with Orphans In Need constitution. Once appointed, Trustees are given introduction of the charity and information about its objects; Trustees are also given the copy of the constitution and the aims and objective. Role descriptions are issued to each Trustee and full induction is given setting out the obligations of a trustee. All trustees are issued with a copy of the Charity Commission's guide "The Essential Trustee".

The trustees meet every 6 weeks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07797095 (England and Wales)

##### **Registered Charity number**

1144812

##### **Registered office**

Windsor House  
10 Manchester Road  
Bradford  
West Yorkshire  
BD5 0QH

## Orphans in Need

### Report of the Trustees for the year ended 31st January 2022

#### **Trustees**

A Musa Director  
I Vania Teacher  
Mrs V A Scarll Bookkeeper  
S Ali Director  
A Mohammad Director

#### **Auditors**

cbaSadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

#### **Bankers**

HSBC  
Market Place  
Dewsbury  
West Yorkshire  
WF13 1DH

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Orphans in Need for the purposes of company law) are responsible for preparing the Report of the Trustees 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;
- 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, cbaSadofskys, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 21st October 2022 and signed on its behalf by:

**Orphans in Need**

**Report of the Trustees**  
**for the year ended 31st January 2022**

A Musa - Trustee

## **Report of the Independent Auditors to the Members of Orphans in Need**

### **Opinion**

We have audited the financial statements of Orphans in Need (the 'charitable company') for the year ended 31st January 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 31st January 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.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
Orphans in Need**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**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 Members of Orphans in Need**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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 charitable 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, UK tax legislation, and data protection, anti-bribery, employment, environmental, health and safety legislation along with industry specific regulations and requirements.
- 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.

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 set out in note 2 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, 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.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of**  
**Orphans in Need**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Drant ACA (Senior Statutory Auditor)  
for and on behalf of cbaSadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

21st October 2022

## Orphans in Need

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31st January 2022

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	4,967,565	10,991,009	15,958,574	12,739,809
<b>Charitable activities</b>					
General		33,376	-	33,376	29,235
Investment income	3	10,830	-	10,830	18,938
Other income		18	-	18	-
<b>Total</b>		<b>5,011,789</b>	<b>10,991,009</b>	<b>16,002,798</b>	12,787,982
<b>EXPENDITURE ON</b>					
Raising funds	5	1,727,032	-	1,727,032	1,496,064
<b>Charitable activities</b>					
General	6	1,840,223	10,991,009	12,831,232	8,197,714
Other	9	14,549	-	14,549	173,365
<b>Total</b>		<b>3,581,804</b>	<b>10,991,009</b>	<b>14,572,813</b>	9,867,143
Net gains/(losses) on investments		-	-	-	(15,000)
<b>NET INCOME</b>		<b>1,429,985</b>	-	<b>1,429,985</b>	2,905,839
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		-	-	-	233,515
<b>Net movement in funds</b>		<b>1,429,985</b>	-	<b>1,429,985</b>	3,139,354
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>7,430,700</b>	-	<b>7,430,700</b>	4,291,346
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>8,860,685</b>	-	<b>8,860,685</b>	7,430,700

The notes form part of these financial statements

**Orphans in Need**

**Balance Sheet**  
**31st January 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	14	31,387	-	31,387	29,792
Tangible assets	15	854,173	-	854,173	868,860
Investment property	16	125,000	-	125,000	125,000
		1,010,560	-	1,010,560	1,023,652
<b>CURRENT ASSETS</b>					
Debtors	17	176,178	-	176,178	171,739
Cash at bank		8,298,510	-	8,298,510	6,364,203
		8,474,688	-	8,474,688	6,535,942
<b>CREDITORS</b>					
Amounts falling due within one year	18	(624,563)	-	(624,563)	(128,894)
<b>NET CURRENT ASSETS</b>		7,850,125	-	7,850,125	6,407,048
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		8,860,685	-	8,860,685	7,430,700
<b>NET ASSETS</b>		8,860,685	-	8,860,685	7,430,700
<b>FUNDS</b>					
Unrestricted funds	20			8,860,685	7,430,700
<b>TOTAL FUNDS</b>				8,860,685	7,430,700

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 21st October 2022 and were signed on its behalf by:

A Musa - Trustee

**Orphans in Need**

**Cash Flow Statement**  
**for the year ended 31st January 2022**

	Notes	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>1,944,178</u>	<u>3,232,822</u>
Net cash provided by operating activities		<u>1,944,178</u>	<u>3,232,822</u>
<b>Cash flows from investing activities</b>			
Purchase of intangible fixed assets		(11,520)	(29,280)
Purchase of tangible fixed assets		(4,085)	(28,993)
Sale of tangible fixed assets		654	-
Interest received		<u>5,080</u>	<u>13,238</u>
Net cash used in investing activities		<u>(9,871)</u>	<u>(45,035)</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		<u>1,934,307</u>	<u>3,187,787</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>			
		<u>6,364,203</u>	<u>3,176,416</u>
<b>Cash and cash equivalents at the end of the reporting period</b>			
		<u>8,298,510</u>	<u>6,364,203</u>

The notes form part of these financial statements

**Orphans in Need**

**Notes to the Cash Flow Statement**  
**for the year ended 31st January 2022**

**1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2022 £	2021 £
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>1,429,985</b>	2,905,839
<b>Adjustments for:</b>		
Depreciation charges	28,061	34,110
Losses on investments	-	15,000
Profit on disposal of fixed assets	(18)	-
Interest received	(5,080)	(13,238)
(Increase)/decrease in debtors	(4,439)	281,946
Increase in creditors	495,669	9,165
<b>Net cash provided by operations</b>	<b>1,944,178</b>	3,232,822

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/2/21 £	Cash flow £	At 31/1/22 £
<b>Net cash</b>			
Cash at bank	6,364,203	1,934,307	8,298,510
	<u>6,364,203</u>	<u>1,934,307</u>	<u>8,298,510</u>
<b>Total</b>	<b><u>6,364,203</u></b>	<b><u>1,934,307</u></b>	<b><u>8,298,510</u></b>

The notes form part of these financial statements

## Orphans in Need

### Notes to the Financial Statements for the year ended 31st January 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, as modified by the revaluation of certain assets.

Orphans in Need is a company, limited by guarantee, registered in England and Wales. The company's registered numbers and registered office can be found on the Report of the Trustees on page 3.

The presentation currency of the financial statements is the Pound Sterling (£).

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Website costs**

Website costs are amortised over 5 years.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

##### **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.

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2022

#### 1. ACCOUNTING POLICIES - continued

##### **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.

##### **Voluntary income**

Voluntary income is received by way of donations and gifts and is included in full when received.

##### **Government Grants**

Government grants are recognised using the accruals model. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

Grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the assets to which they relate.

A grant that becomes receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the company with no future related costs, is credited to income in the period in which it becomes receivable.

#### 2. DONATIONS AND LEGACIES

	2022 Restricted £	2022 Unrestricted £	2022 Total £	2021 Total £
Donations	8,276,659	3,732,919	12,009,578	9,675,316
Gift Aid	-	1,234,646	1,234,646	1,292,005
Donated Services and Facilities	2,714,350	-	2,714,350	1,772,488
	<u>10,991,009</u>	<u>4,967,565</u>	<u>15,958,574</u>	<u>12,739,809</u>

Restricted income is based on the donors specified cause. A breakdown is provided below.

	2022 £	2021 £
Water	14,790	37,207
Orphans	5,187,119	2,599,281
Places of Worship	935	3,262
Food	2,634,150	1,068,591
Emergency	439,665	1450
Medical Supplies	2,714,350	1,772,488
	<u>10,991,009</u>	<u>5,482,279</u>

Cause details:

Water - Project to provide access to clean water.

Orphans - Sponsorship of orphans helps house orphans throughout the world in order to help ensure that they receive an education, food, healthcare and medical support that children need.

Masjid - Providing support to schoolhouses throughout the world.

Food - Providing monthly food parcels to widows and orphans.

Emergency - Providing emergency aid to conflict areas.

Medical Supplies - Medical supplies donated and supplied by a partner.

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2022**

**3. INVESTMENT INCOME**

	2022	2021
	£	£
Rents received	5,750	5,700
Deposit account interest	5,080	13,238
	<b>10,830</b>	<b>18,938</b>
	<b>10,830</b>	<b>18,938</b>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	2022	2021
	General	Total
	£	activities
	£	£
Grants	33,376	<b>29,235</b>
	<b>33,376</b>	<b>29,235</b>
	<b>33,376</b>	<b>29,235</b>

**5. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Staff costs	394,887	400,333
Postage and stationery	12,083	9,093
Digital exposure	573,239	383,642
Marketing	362,373	438,516
Fund raising expenses	294,563	112,850
Telephone	9,209	8,770
Motor and travel	24,602	18,298
Accommodation	2,096	844
Bank charges	53,980	123,718
	<b>1,727,032</b>	<b>1,496,064</b>
	<b>1,727,032</b>	<b>1,496,064</b>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct	Grant	Support	Totals
	Costs	funding of	costs (see	£
	£	activities	note 8)	£
	£	(see note	£	£
	£	7)	£	£
General	919,280	11,867,987	43,965	12,831,232
	<b>919,280</b>	<b>11,867,987</b>	<b>43,965</b>	<b>12,831,232</b>
	<b>919,280</b>	<b>11,867,987</b>	<b>43,965</b>	<b>12,831,232</b>

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2022

#### 7. GRANTS PAYABLE

	2022	2021
	£	£
General	<u>11,867,987</u>	<u>7,574,523</u>

The total donations paid to institutions during the year was as follows:

	2022	2021
	£	£
Orphans in Need - India	4,558,146	1,938,595
Orphans in Need - Jammu & Kashmir	1,400,000	1,315,323
Alsabil Welfare House	1,296,643	1,120,438
Orphans in Need - Pakistan	300,400	226,470
Novo Jibon	320,129	265,347
OIN Nepal	263,240	317,550
OIN USA	156,426	-
African Development Trust	211,283	125,770
Donated Pharmaceuticals	2,714,350	1,772,488
Other grants of less than £150,000 in the period	647,370	492,542
	<u>11,867,987</u>	<u>7,574,523</u>

A full list of individual grants and projects is available from our principal office.

The charity is committed to pay £1.1 million to fund to help build an Orphanage in Kashmir which is due to be sent during the next financial year.

#### 8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
General	<u>9,604</u>	<u>34,361</u>	<u>43,965</u>

#### 9. OTHER

	2022	2021
	£	£
Loans written off	<u>14,549</u>	<u>173,365</u>

The loan written off relates to the write off of the Cafe Blu loan.

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2022**

**10. NET INCOME/(EXPENDITURE)**

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

	<b>2022</b>	2021
	<b>£</b>	£
Auditors' remuneration	<b>5,700</b>	5,100
Depreciation - owned assets	<b>18,136</b>	30,689
Surplus on disposal of fixed assets	<b>(18)</b>	-
Website Costs amortisation	<b>9,925</b>	3,421
	<u><u>          </u></u>	<u><u>          </u></u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31st January 2022 nor for the year ended 31st January 2021.

**12. STAFF COSTS**

	<b>2022</b>	2021
	<b>£</b>	£
Wages and salaries	<b>655,088</b>	573,688
Social security costs	<b>52,660</b>	46,051
Pension	<b>11,071</b>	10,634
	<u><u>          </u></u>	<u><u>          </u></u>
	<b>718,819</b>	630,373

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

	<b>2022</b>	2021
	<b>29</b>	27
	<u><u>          </u></u>	<u><u>          </u></u>

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	7,257,530	5,482,279	12,739,809
<b>Charitable activities</b>			
General	29,235	-	29,235
Investment income	18,938	-	18,938
<b>Total</b>	<u><u>          </u></u>	<u><u>          </u></u>	<u><u>          </u></u>
	7,305,703	5,482,279	12,787,982
<b>EXPENDITURE ON</b>			
Raising funds	1,496,064	-	1,496,064

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2022**

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>Charitable activities</b>			
General	2,715,435	5,482,279	8,197,714
Other	173,365	-	173,365
<b>Total</b>	<u>4,384,864</u>	<u>5,482,279</u>	<u>9,867,143</u>
Net gains/(losses) on investments	(15,000)	-	(15,000)
<b>NET INCOME</b>	2,905,839	-	2,905,839
<b>Other recognised gains/(losses)</b>			
Gains on revaluation of fixed assets	233,515	-	233,515
<b>Net movement in funds</b>	3,139,354	-	3,139,354
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	4,291,346	-	4,291,346
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>7,430,700</u></u>	<u><u>-</u></u>	<u><u>7,430,700</u></u>

**14. INTANGIBLE FIXED ASSETS**

	Website Costs £
<b>COST</b>	
At 1st February 2021	<b>39,064</b>
Additions	<b>11,520</b>
At 31st January 2022	<b>50,584</b>
<b>AMORTISATION</b>	
At 1st February 2021	<b>9,272</b>
Charge for year	<b>9,925</b>
At 31st January 2022	<b>19,197</b>
<b>NET BOOK VALUE</b>	
At 31st January 2022	<b>31,387</b>
At 31st January 2021	<b>29,792</b>

**Orphans in Need**

**Notes to the Financial Statements - continued  
for the year ended 31st January 2022**

**15. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1st February 2021	<b>800,000</b>	<b>103,649</b>	<b>9,778</b>	<b>201,179</b>	<b>1,114,606</b>
Additions	-	-	-	<b>4,085</b>	<b>4,085</b>
Disposals	-	-	-	<b>(654)</b>	<b>(654)</b>
At 31st January 2022	<b>800,000</b>	<b>103,649</b>	<b>9,778</b>	<b>204,610</b>	<b>1,118,037</b>
<b>DEPRECIATION</b>					
At 1st February 2021	-	<b>64,070</b>	<b>7,008</b>	<b>174,668</b>	<b>245,746</b>
Charge for year	-	<b>5,937</b>	<b>693</b>	<b>11,506</b>	<b>18,136</b>
Eliminated on disposal	-	-	-	<b>(18)</b>	<b>(18)</b>
At 31st January 2022	-	<b>70,007</b>	<b>7,701</b>	<b>186,156</b>	<b>263,864</b>
<b>NET BOOK VALUE</b>					
At 31st January 2022	<b>800,000</b>	<b>33,642</b>	<b>2,077</b>	<b>18,454</b>	<b>854,173</b>
At 31st January 2021	800,000	39,579	2,770	26,511	868,860

The Freehold Property was professionally valued by Hayfield Robinson in October 2021. Original cost was £644,091.

**16. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1st February 2021 and 31st January 2022	<b>125,000</b>
<b>NET BOOK VALUE</b>	
At 31st January 2022	<b>125,000</b>
At 31st January 2021	125,000

The investment property was professionally valued by Hayfield Robinson in October 2021.

**17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other debtors	<b>52,053</b>	28,202
Prepayments	<b>124,125</b>	143,537
	<b>176,178</b>	171,739

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2022**

**18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	138,940	98,035
Social security and other taxes	14,848	13,203
Other creditors	2,897	2,800
Accrued expenses	467,878	14,856
	<u>624,563</u>	<u>128,894</u>

**19. LEASING AGREEMENTS**

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	30,000	41,250
Between one and five years	43,750	63,750
	<u>73,750</u>	<u>105,000</u>

**20. MOVEMENT IN FUNDS**

	At 1/2/21	Net movement in funds	At 31/1/22
	£	£	£
<b>Unrestricted funds</b>			
General fund	7,430,700	1,429,985	8,860,685
	<u>7,430,700</u>	<u>1,429,985</u>	<u>8,860,685</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	5,011,789	(3,581,804)	1,429,985
<b>Restricted funds</b>			
Restricted Fund	10,991,009	(10,991,009)	-
	<u>16,002,798</u>	<u>(14,572,813)</u>	<u>1,429,985</u>

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2022**

**20. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/2/20 £	Net movement in funds £	At 31/1/21 £
<b>Unrestricted funds</b>			
General fund	4,291,346	3,139,354	7,430,700
<b>TOTAL FUNDS</b>	<u>4,291,346</u>	<u>3,139,354</u>	<u>7,430,700</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	7,305,703	(4,384,864)	218,515	3,139,354
<b>Restricted funds</b>				
Restricted Fund	5,482,279	(5,482,279)	-	-
<b>TOTAL FUNDS</b>	<u>12,787,982</u>	<u>(9,867,143)</u>	<u>218,515</u>	<u>3,139,354</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/20 £	Net movement in funds £	At 31/1/22 £
<b>Unrestricted funds</b>			
General fund	4,291,346	4,569,339	8,860,685
<b>TOTAL FUNDS</b>	<u>4,291,346</u>	<u>4,569,339</u>	<u>8,860,685</u>

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2022

#### 20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	12,317,492	(7,966,668)	218,515	4,569,339
<b>Restricted funds</b>				
Restricted Fund	16,473,288	(16,473,288)	-	-
<b>TOTAL FUNDS</b>	<u>28,790,780</u>	<u>(24,439,956)</u>	<u>218,515</u>	<u>4,569,339</u>

Restricted funds relate to donations made by individuals to one of the charities specific projects/areas as per note 2. The donations are then spent in full on these projects.

#### 21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st January 2022.

## Orphans in Need

### Detailed Statement of Financial Activities for the year ended 31st January 2022

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	12,009,578	9,675,316
Gift aid	1,234,646	1,292,005
Donated services and facilities	2,714,350	1,772,488
	15,958,574	12,739,809
<b>Investment income</b>		
Rents received	5,750	5,700
Deposit account interest	5,080	13,238
	10,830	18,938
<b>Charitable activities</b>		
Grants	33,376	29,235
<b>Other income</b>		
Gain on sale of tangible fixed assets	18	-
	16,002,798	12,787,982
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	358,503	363,672
Social security	28,689	28,793
Pensions	7,695	7,868
Postage and stationery	12,083	9,093
Digital exposure	573,239	383,642
Marketing	362,373	438,516
Fund raising expenses	294,563	112,850
Telephone	9,209	8,770
Motor and travel	24,602	18,298
Accommodation	2,096	844
Bank charges	53,980	123,718
	1,727,032	1,496,064
<b>Charitable activities</b>		
Wages	204,106	136,019
Social security	14,942	10,024
Pensions	3,376	2,562
Rates and water	39,724	43,354
Light and heat	15,574	14,988
Telephone	10,453	8,770
Postage and stationery	12,082	9,093
Carried forward	300,257	224,810

This page does not form part of the statutory financial statements

## Orphans in Need

### Detailed Statement of Financial Activities for the year ended 31st January 2022

	2022 £	2021 £
<b>Charitable activities</b>		
Brought forward	<b>300,257</b>	224,810
Sundries	<b>8,122</b>	9,618
Legal and professional fees	<b>47,385</b>	21,289
Fund raising expenses	<b>300,552</b>	120,545
Rent	<b>43,064</b>	45,839
Premises expenses	<b>9,595</b>	15,788
Equipment hire	<b>4,376</b>	4,564
Software costs	<b>104,296</b>	49,732
Programme wages	<b>53,000</b>	37,780
Programme social security	<b>4,875</b>	3,443
Support wages	<b>39,479</b>	36,422
Support social security	<b>4,154</b>	3,790
Training	<b>125</b>	1,261
Grants to institutions	<b>11,867,987</b>	7,574,523
	<b>12,787,267</b>	8,149,404
<b>Other</b>		
Loans written off	<b>14,549</b>	173,365
<b>Support costs</b>		
<b>Management</b>		
Insurance	<b>9,604</b>	8,500
<b>Governance costs</b>		
Auditors' remuneration	<b>5,700</b>	5,100
Accountancy	<b>600</b>	600
Amortisation of intangible fixed assets	<b>9,925</b>	3,421
Depreciation of tangible fixed assets	<b>18,136</b>	30,689
	<b>34,361</b>	39,810
Total resources expended	<b>14,572,813</b>	9,867,143
<b>Net income</b>	<b>1,429,985</b>	2,920,839

**ORPHANS IN NEED**

England & Wales - Charity number 1144812

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# Accounts

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REGISTERED COMPANY NUMBER: 07797095 (England and Wales)  
REGISTERED CHARITY NUMBER: 1144812

**Report of the Trustees and**  
**Financial Statements**  
**for the Year Ended 31st January 2021**  
**for**  
**Orphans in Need**

cbaSadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

**Orphans in Need**

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for the year ended 31st January 2021**

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## Orphans in Need

### Report of the Trustees for the year ended 31st January 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st January 2021. The trustees have adopted the provisions of 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives, aims and public benefit**

The objectives of Orphans In Need are wholly for the public benefit.

The principal aims of the charity and objective 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 and also the construction of hospitals and medical centres.

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, orphanages and universities.

The trustees have had regard to the Charity Commission's guidance on public benefit.

##### **Grantmaking**

Orphans in Need are always actively seeking out partner organisations that can further their objectives in an efficient and effective manner. As a result, the charity will make grants to other organisations where the trustees feel is deserving and in line with the Orphans in Need policies.

## Orphans in Need

### Report of the Trustees for the year ended 31st January 2021

#### **ACHIEVEMENT AND PERFORMANCE**

In 2020, Orphans in Need pushed on with its delivery of its one-to-one orphan sponsorship programme, food parcel distributions to widows, and increased support for the needs of orphans through its Global Orphan Care campaign.

The greatest challenge in this time was, of course, the emergence and spread of the coronavirus pandemic. This affected our work from the UK through all of our countries of operation. We continued our vital work throughout this period, as the need for our support was now greater than ever. We continued to deliver for our beneficiaries, in particular adding hygiene kits where available. Our teams and partners in our delivery areas went the extra mile to deliver at a time when there was growing fear across the globe for personal safety.

#### Orphans sponsorship

Through our orphan sponsorship programme, we continue to support over 13,000 children across 14 countries. Each of these children continue to receive a fixed monthly stipend contributing towards their education, food, clothing and other necessities. The progress of these children is measured by our partners on the ground, who maintain that each child on the programme have access to education as a minimum.

We strive to ensure that our children stay with extended family, where possible. The support we provide them allows them to send the child to school where in other circumstances they may be forced onto the streets to beg or into manual labour. The success of our orphan sponsorship programme is down to our generous donors, who undertake to provide these children with hope through their regular donations.

Our Global Orphan Care campaign has allowed us to raise extra funds with which we can supplement the care provided to these children when they need extra support. This was particularly useful during the coronavirus pandemic where we were able to respond immediately to requests from our delivery partners for vital medical aid and equipment.

#### Global Orphan Care

Our Global Orphan Care campaign now supplements and develops the foundations we have already built through our orphan sponsorship programme. The Global Orphan Care funds have allowed us to support individual requests for the care of orphans and widows, as well supporting other orphan care institutions to maintain and improve their services. This allows us to support thousands more orphans in addition to those on our sponsorship programme.

The extra support ranges from extensive medical care such as for cancer and serious illnesses to the provision of accommodation assistance for institutions who are unable to improve housing conditions because of a lack of funding and guidance. We were also able to use this for emergency aid distribution during the pandemic.

#### Orphan village and orphanages

Our orphan village in Delhi has progressed over the past years by providing care to 100s of orphans and widows. Our other orphanages in Jammu and Kashmir including, Bait ul Altaf and Bait ul Salaam, are carefully monitored. Regular contact with our partners and visits are carried out to ensure the welfare of our orphans is maintained. Children in our care are given food, clothing, medical support, counselling where needed, and education.

#### Café Blu

Café Blu was a retail outlet based in a busy part of Birmingham, with a steady footfall of traffic and income. Customers were reminded that the café supports Orphans in Need and was a base for Orphans in Need supporters to visit and learn about the organisation as well as purchase beverages and food. Since the opening of the café, Orphans in Need has seen a significant growth of our income from the Birmingham region, through the publicity of Orphans in Need at the site as well as the placing of an office to the rear of the shop. The café has acted as a hub in the region, bringing in old and new donors. Our investment in the business is reflected today by the continuing regular donations from the spread of our brand in the region.

Following the spread of Covid-19 and national lockdowns enforced in the UK in 2020 through to 2021, Café Blu, was forced to shutdown for much of this period. The downturn in traffic on the high streets across the country forced Café Blu, like many other small businesses, to suffer in its efforts to attract customers and make the business viable again. We feel Orphans in Need has benefitted significantly from its relationship with Café Blu, however, we were compelled to shut the business permanently following the insurmountable challenges caused by the pandemic. Unfortunately, this means the outstanding loans from Café Blu totalling £173,365 cannot be repaid and have therefore been written off.

## Orphans in Need

### Report of the Trustees for the year ended 31st January 2021

#### Ramadan and Qurbani

During the months of April and May, 25,400 food parcels were delivered to our beneficiaries for the month of Ramadan. These months are a crucial time for us during the year as most of our charitable donations come during then.

#### Donated Pharmaceuticals

During the year the charity had donated pharmaceuticals goods of £1.7m distributed on its behalf directly by Gift of Kindness.

#### Governance, administration and monitoring.

In 2021, the organisation's agreements and funding contracts with partners were further reviewed as well as several key organisation policies and procedures, particularly with a focus on safeguarding and GDPR legislation.

Monitoring of our work ensuring delivery in line with our charitable objects is carried out through an extensive paper trail for all projects along with monitoring visits carried out by staff to the areas of need. These trips include an assessment of the quality of delivery to our beneficiaries along with an examination of the financial and administration records. This is now supplemented with partner and beneficiary interviews through video conferencing.

In 2021, we were unable to carry out field visits from the UK because of the restrictions posed by the coronavirus pandemic. Monitoring continued to take place through the aforementioned methods.

Orphans in Need is entrusted by donors to deliver to orphans and widows and we maintain strict controls on expenditure, striving to keep associated costs to a minimum. Although we work to keep our administration costs to a minimum, we also value our commitment to ensuring that we are monitoring, assessing and improving our work with beneficiaries and this does require us to invest in thorough due diligence, staff and appropriate policies and procedures.

Orphans in Need has signed up to the Code of Fundraising Practice for the UK, working with the Fundraising Regulator to ensure that our fundraising is respectful, open, honest and accountable to the public.

## **FINANCIAL REVIEW**

### **Reserves policy**

The trustees regularly review the risks to the charity and are actively monitoring the reserves available to the charity. As there are no significant ongoing commitments and the work continues only when funds are available, the trustees have decided to maintain a minimal reserve amount of £100,000 to cover any contingencies.

The charity currently holds more than this as they have raised funds for projects that have yet to go ahead. See note 6 for more details.

The charity relies fully on voluntary income which was £12.7m during 2020/21. At the year end the charity had unrestricted reserves of £4.2m.

The trustees are satisfied that all the funds received have been applied in a wholly effective manner.

## **FUTURE PLANS**

In 2021, we continue to work despite the ongoing pandemic and its challenges. Many of the countries we work in continue to face challenges of rising cases and lockdowns. We will continue the development of our orphan sponsorship programme, working closely with in-country teams to provide the best possible care for our children.

We will arrange workshops with our teams for the provision of training and knowledge sharing, For the Global Orphan Care programme, we will push forward raising funds but also distributing these for needy orphan and widow support causes around the world.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Orphans in Need is incorporated as a company limited by guarantee and is registered as a charity number 1144812.

The trustees, who are also the directors of the company, are responsible for the overall management and control of the company working with other persons on an entirely voluntary basis.

## Orphans in Need

### Report of the Trustees for the year ended 31st January 2021

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

##### **Recruitment and appointment of new trustees**

Trustees are appointed in accordance with Orphans In Need constitution. Once appointed, Trustees are given introduction of the charity and information about its objects; Trustees are also given the copy of the constitution and the aims and objective. Role descriptions are issued to each Trustee and full induction is given setting out the obligations of a trustee. All trustees are issued with a copy of the Charity Commission's guide "The Essential Trustee".

The trustees meet every 6 weeks.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

07797095 (England and Wales)

##### **Registered Charity number**

1144812

##### **Registered office**

Windsor House  
10 Manchester Road  
Bradford  
West Yorkshire  
BD5 0QH

##### **Trustees**

A Musa Director  
I Vania Teacher  
Mrs V A Scarll Bookkeeper  
S Ali Director  
A Mohammad Director

##### **Auditors**

cbaSadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

##### **Bankers**

HSBC  
Market Place  
Dewsbury  
West Yorkshire  
WF13 1DH

#### **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

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

## Orphans in Need

### Report of the Trustees for the year ended 31st January 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;
- 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, cbaSadofskys, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 20th October 2021 and signed on its behalf by:

A Musa - Trustee

## **Report of the Independent Auditors to the Members of Orphans in Need**

### **Opinion**

We have audited the financial statements of Orphans in Need (the 'charitable company') for the year ended 31st January 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement 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 31st January 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.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
Orphans in Need**

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

**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 Members of Orphans in Need**

### **Our responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

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 charitable 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, UK tax legislation, and data protection, anti-bribery, employment, environmental, health and safety legislation along with industry specific regulations and requirements.
- 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.

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 set out in note 2 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, 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.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Orphans in Need**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Paul Drant ACA (Senior Statutory Auditor)  
for and on behalf of cbaSadofskys  
Statutory Auditors  
Princes House  
Wright Street  
Hull  
East Yorkshire  
HU2 8HX

21st October 2021

## Orphans in Need

### Statement of Financial Activities (Incorporating an Income and Expenditure Account) for the year ended 31st January 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	7,257,530	5,482,279	12,739,809	10,349,619
<b>Charitable activities</b>					
General	4	29,235	-	29,235	-
Investment income	3	18,938	-	18,938	27,488
<b>Total</b>		<b>7,305,703</b>	<b>5,482,279</b>	<b>12,787,982</b>	<b>10,377,107</b>
<b>EXPENDITURE ON</b>					
Raising funds	5	1,333,314	-	1,333,314	1,399,838
<b>Charitable activities</b>					
General	6	2,878,185	5,482,279	8,360,464	9,573,199
Other	9	173,365	-	173,365	-
<b>Total</b>		<b>4,384,864</b>	<b>5,482,279</b>	<b>9,867,143</b>	<b>10,973,037</b>
Net gains/(losses) on investments		(15,000)	-	(15,000)	-
<b>NET INCOME/(EXPENDITURE)</b>		<b>2,905,839</b>	<b>-</b>	<b>2,905,839</b>	<b>(595,930)</b>
<b>Other recognised gains/(losses)</b>					
Gains on revaluation of fixed assets		233,515	-	233,515	-
<b>Net movement in funds</b>		<b>3,139,354</b>	<b>-</b>	<b>3,139,354</b>	<b>(595,930)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>4,291,346</b>	<b>-</b>	<b>4,291,346</b>	<b>4,887,276</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>7,430,700</b>	<b>-</b>	<b>7,430,700</b>	<b>4,291,346</b>

The notes form part of these financial statements

**Orphans in Need**

**Balance Sheet**  
**31st January 2021**

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Intangible assets	14	29,792	-	29,792	3,933
Tangible assets	15	868,860	-	868,860	637,041
Investment property	16	125,000	-	125,000	140,000
		1,023,652	-	1,023,652	780,974
<b>CURRENT ASSETS</b>					
Debtors	17	171,739	-	171,739	453,685
Cash at bank		6,364,203	-	6,364,203	3,176,416
		6,535,942	-	6,535,942	3,630,101
<b>CREDITORS</b>					
Amounts falling due within one year	18	(128,894)	-	(128,894)	(119,729)
		6,407,048	-	6,407,048	3,510,372
<b>NET CURRENT ASSETS</b>					
		7,430,700	-	7,430,700	4,291,346
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		7,430,700	-	7,430,700	4,291,346
<b>NET ASSETS</b>					
		7,430,700	-	7,430,700	4,291,346
<b>FUNDS</b>					
Unrestricted funds	20			7,430,700	4,291,346
<b>TOTAL FUNDS</b>					
				7,430,700	4,291,346

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

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

A Musa - Trustee

**Orphans in Need**

**Cash Flow Statement**  
**for the year ended 31st January 2021**

	Notes	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>3,232,822</u>	<u>(323,795)</u>
Net cash provided by/(used in) operating activities		<u>3,232,822</u>	<u>(323,795)</u>
<b>Cash flows from investing activities</b>			
Purchase of intangible fixed assets		(29,280)	(1,200)
Purchase of tangible fixed assets		(28,993)	(12,127)
Interest received		<u>13,238</u>	<u>21,788</u>
Net cash (used in)/provided by investing activities		<u>(45,035)</u>	<u>8,461</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
		<u>3,187,787</u>	<u>(315,334)</u>
<b>Cash and cash equivalents at the beginning of the reporting period</b>			
		<u>3,176,416</u>	<u>3,491,750</u>
<b>Cash and cash equivalents at the end of the reporting period</b>			
		<u><u>6,364,203</u></u>	<u><u>3,176,416</u></u>

The notes form part of these financial statements

**Orphans in Need**

**Notes to the Cash Flow Statement**  
**for the year ended 31st January 2021**

**1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>2,905,839</b>	<b>(595,930)</b>
<b>Adjustments for:</b>		
Depreciation charges	<b>34,110</b>	38,856
Losses on investments	<b>15,000</b>	-
Interest received	<b>(13,238)</b>	(21,788)
Decrease in debtors	<b>281,946</b>	297,604
Increase/(decrease) in creditors	<b>9,165</b>	(42,537)
<b>Net cash provided by/(used in) operations</b>	<b><u>3,232,822</u></b>	<b><u>(323,795)</u></b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1/2/20	Cash flow	At 31/1/21
	£	£	£
<b>Net cash</b>			
Cash at bank	<b>3,176,416</b>	<b>3,187,787</b>	<b>6,364,203</b>
	<b><u>3,176,416</u></b>	<b><u>3,187,787</u></b>	<b><u>6,364,203</u></b>
<b>Total</b>	<b><u>3,176,416</u></b>	<b><u>3,187,787</u></b>	<b><u>6,364,203</u></b>

## Orphans in Need

### Notes to the Financial Statements for the year ended 31st January 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, as modified by the revaluation of certain assets.

Orphans in Need is a company, limited by guarantee, registered in England and Wales. The company's registered numbers and registered office can be found on the Report of the Trustees on page 3.

The presentation currency of the financial statements is the Pound Sterling (£).

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Website costs**

Website costs are amortised over 5 years.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Improvements to property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

##### **Investment property**

Investment property is shown at most recent valuation. Any aggregate surplus or deficit arising from changes in fair value is recognised in the Statement of Financial Activities.

##### **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.

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2021

#### 1. ACCOUNTING POLICIES - continued

##### **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.

##### **Voluntary income**

Voluntary income is received by way of donations and gifts and is included in full when received.

##### **Government Grants**

Government grants are recognised using the accruals model. Grants of a revenue nature are credited to income so as to match them with the expenditure to which they relate.

Grants in respect of capital expenditure are credited to a deferred income account and are released to profit over the expected useful lives of the assets to which they relate.

A grant that becomes receivable as compensation for expenses or losses already incurred, or for the purpose of giving immediate financial support to the company with no future related costs, is credited to income in the period in which it becomes receivable.

#### 2. DONATIONS AND LEGACIES

	2021 Restricted £	2021 Unrestricted £	2021 Total £	2020 Total £
Donations	3,709,791	5,965,525	9,675,316	6,710,868
Gift Aid	-	1,292,005	1,292,005	764,201
Donated Services and Facilities	1,772,488	-	1,772,488	2,874,550
	<u>5,482,279</u>	<u>7,257,530</u>	<u>12,739,809</u>	<u>10,349,619</u>

Income is based on the donors specified cause. A breakdown is provided below.

	2021 £	2020 £
Water	37,207	727
Orphans	2,599,281	2,248,079
Places of Worship	3,262	1,921
Food	1,068,591	756,839
Education	-	-
Emergency	1,450	-
Medical Supplies	1,772,488	2,874,550
	<u>5,482,279</u>	<u>5,882,116</u>

Cause details:

Water - Project to provide access to clean water.

Orphans - Sponsorship of orphans helps house orphans throughout the world in order to help ensure that they receive an education, food, healthcare and medical support that children need.

Masjid - Providing support to schoolhouses throughout the world.

Food - Providing monthly food parcels to widows and orphans.

Emergency - Providing emergency aid to conflict areas.

Education - Providing educational materials.

Medical Supplies - Medical supplies donated and supplied by a partner.

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2021**

**3. INVESTMENT INCOME**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Rents received	<b>5,700</b>	5,700
Deposit account interest	<b>13,238</b>	21,788
	<u><b>18,938</b></u>	<u>27,488</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Grants	<b>29,235</b>	-
	<u><b>29,235</b></u>	<u>-</u>

Grants received, included in the above, are as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
	<u><b>29,235</b></u>	<u>-</u>

**5. RAISING FUNDS**

**Raising donations and legacies**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Staff costs	<b>400,333</b>	378,286
Postage and stationery	<b>9,093</b>	11,539
Marketing	<b>496,658</b>	681,443
Fund raising expenses	<b>275,600</b>	211,426
Telephone	<b>8,770</b>	12,790
Motor and travel	<b>18,298</b>	17,118
Accommodation	<b>844</b>	4,469
Bank charges	<b>123,718</b>	82,767
	<u><b>1,333,314</b></u>	<u>1,399,838</u>

**6. CHARITABLE ACTIVITIES COSTS**

	Direct Costs	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General	<b>737,631</b>	<b>7,574,523</b>	<b>48,310</b>	<b>8,360,464</b>
	<u><b>737,631</b></u>	<u><b>7,574,523</b></u>	<u><b>48,310</b></u>	<u><b>8,360,464</b></u>

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2021

#### 7. GRANTS PAYABLE

	2021	2020
	£	£
General	<u>7,574,523</u>	<u>8,829,487</u>

The total donations paid to institutions during the year was as follows:

	2021	2020
	£	£
Orphans in Need - India	1,938,595	1,413,114
Orphans in Need - Jammu & Kashmir	1,315,323	1,299,328
Alsabil Welfare House	1,120,438	1,455,057
Orphans in Need - Pakistan	226,470	669,377
Novo Jibon	265,347	221,592
OIN Nepal	317,550	226,089
African Development Trust	125,770	158,223
Donated Pharmaceuticals	1,772,488	2,874,550
Other grants of less than £150,000 in the period	492,542	512,157
	<u>7,574,523</u>	<u>8,829,487</u>

A full list of individual grants and projects is available from our principal office.

The charity is committed to pay £1.1 million to fund to help build an Orphanage in Kashmir which is due to be sent during the next financial year.

#### 8. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
General	<u>8,500</u>	<u>39,810</u>	<u>48,310</u>

#### 9. OTHER

	2021	2020
	£	£
Loans written off	<u>173,365</u>	<u>-</u>

The loan written off relates to the write off of the Cafe Blu loan.

#### 10. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Auditors' remuneration	5,100	4,800
Depreciation - owned assets	30,689	37,440
Website Costs amortisation	<u>3,421</u>	<u>1,416</u>

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2021**

**11. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**12. STAFF COSTS**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>573,688</b>	509,213
Social security costs	<b>46,051</b>	43,720
Pension	<b>10,634</b>	8,376
	<b>630,373</b>	561,309
	<b>630,373</b>	561,309

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

	<b>2021</b>	<b>2020</b>
	<b>27</b>	25
	<b>27</b>	25

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	4,467,503	5,882,116	10,349,619
Investment income	27,488	-	27,488
<b>Total</b>	4,494,991	5,882,116	10,377,107
<b>EXPENDITURE ON</b>			
Raising funds	1,399,838	-	1,399,838
<b>Charitable activities</b>			
General	3,691,083	5,882,116	9,573,199
<b>Total</b>	5,090,921	5,882,116	10,973,037
<b>NET INCOME/(EXPENDITURE)</b>	(595,930)	-	(595,930)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	4,887,276	-	4,887,276
<b>TOTAL FUNDS CARRIED FORWARD</b>	4,291,346	-	4,291,346

Orphans in Need

Notes to the Financial Statements - continued  
for the year ended 31st January 2021

**14. INTANGIBLE FIXED ASSETS**

	Website Costs £
<b>COST</b>	
At 1st February 2020	9,784
Additions	29,280
	39,064
At 31st January 2021	39,064
<b>AMORTISATION</b>	
At 1st February 2020	5,851
Charge for year	3,421
	9,272
At 31st January 2021	9,272
<b>NET BOOK VALUE</b>	
At 31st January 2021	29,792
At 31st January 2020	3,933

**15. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Fixtures and fittings £
<b>COST OR VALUATION</b>			
At 1st February 2020	607,589	36,502	103,649
Additions	-	-	-
Revaluations	155,909	-	-
Reclassification	36,502	(36,502)	-
	800,000	-	103,649
At 31st January 2021	800,000	-	103,649
<b>DEPRECIATION</b>			
At 1st February 2020	60,759	3,965	57,086
Charge for year	12,152	730	6,984
Revaluation adjustments	(72,911)	(4,695)	-
	-	-	64,070
At 31st January 2021	-	-	64,070
<b>NET BOOK VALUE</b>			
At 31st January 2021	800,000	-	39,579
At 31st January 2020	546,830	32,537	46,563

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2021**

**15. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST OR VALUATION</b>			
At 1st February 2020	9,778	172,186	929,704
Additions	-	28,993	28,993
Revaluations	-	-	155,909
Reclassification	-	-	-
At 31st January 2021	<u>9,778</u>	<u>201,179</u>	<u>1,114,606</u>
<b>DEPRECIATION</b>			
At 1st February 2020	6,084	164,769	292,663
Charge for year	924	9,899	30,689
Revaluation adjustments	-	-	(77,606)
At 31st January 2021	<u>7,008</u>	<u>174,668</u>	<u>245,746</u>
<b>NET BOOK VALUE</b>			
At 31st January 2021	<u>2,770</u>	<u>26,511</u>	<u>868,860</u>
At 31st January 2020	<u>3,694</u>	<u>7,417</u>	<u>637,041</u>

The Freehold Property was professionally valued by Hayfield Robinson in October 2021. Original cost was £644,091.

**16. INVESTMENT PROPERTY**

	£
<b>FAIR VALUE</b>	
At 1st February 2020	140,000
Revaluation	(15,000)
At 31st January 2021	<u>125,000</u>
<b>NET BOOK VALUE</b>	
At 31st January 2021	<u>125,000</u>
At 31st January 2020	<u>140,000</u>

The investment property was professionally valued by Hayfield Robinson in October 2021.

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2021**

<b>17. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Other debtors		<b>28,202</b>	208,876
Prepayments		<b>143,537</b>	244,809
		<hr/> <b>171,739</b> <hr/>	<hr/> 453,685 <hr/>
<b>18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Trade creditors		<b>98,035</b>	95,402
Social security and other taxes		<b>13,203</b>	12,659
Other creditors		<b>2,800</b>	3,091
Accrued expenses		<b>14,856</b>	8,577
		<hr/> <b>128,894</b> <hr/>	<hr/> 119,729 <hr/>
<b>19. LEASING AGREEMENTS</b>			
Minimum lease payments under non-cancellable operating leases fall due as follows:			
		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
Within one year		<b>41,250</b>	41,250
Between one and five years		<b>63,750</b>	105,000
		<hr/> <b>105,000</b> <hr/>	<hr/> 146,250 <hr/>
<b>20. MOVEMENT IN FUNDS</b>			
	At 1/2/20	Net movement in funds	At
	£	£	31/1/21 £
<b>Unrestricted funds</b>			
General fund	<b>4,291,346</b>	<b>3,139,354</b>	<b>7,430,700</b>
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>4,291,346</b>	<b>3,139,354</b>	<b>7,430,700</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Orphans in Need**

**Notes to the Financial Statements - continued**  
**for the year ended 31st January 2021**

**20. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	7,305,703	(4,384,864)	218,515	3,139,354
<b>Restricted funds</b>				
Restricted Fund	5,482,279	(5,482,279)	-	-
<b>TOTAL FUNDS</b>	<u><u>12,787,982</u></u>	<u><u>(9,867,143)</u></u>	<u><u>218,515</u></u>	<u><u>3,139,354</u></u>

**Comparatives for movement in funds**

	At 1/2/19 £	Net movement in funds £	At 31/1/20 £
<b>Unrestricted funds</b>			
General fund	4,887,276	(595,930)	4,291,346
<b>TOTAL FUNDS</b>	<u><u>4,887,276</u></u>	<u><u>(595,930)</u></u>	<u><u>4,291,346</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	4,494,991	(5,090,921)	(595,930)
<b>Restricted funds</b>			
Restricted Fund	5,882,116	(5,882,116)	-
<b>TOTAL FUNDS</b>	<u><u>10,377,107</u></u>	<u><u>(10,973,037)</u></u>	<u><u>(595,930)</u></u>

## Orphans in Need

### Notes to the Financial Statements - continued for the year ended 31st January 2021

#### 20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/19 £	Net movement in funds £	At 31/1/21 £
<b>Unrestricted funds</b>			
General fund	4,887,276	2,543,424	7,430,700
<b>TOTAL FUNDS</b>	<u>4,887,276</u>	<u>2,543,424</u>	<u>7,430,700</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	11,800,694	(9,475,785)	218,515	2,543,424
<b>Restricted funds</b>				
Restricted Fund	11,364,395	(11,364,395)	-	-
<b>TOTAL FUNDS</b>	<u>23,165,089</u>	<u>(20,840,180)</u>	<u>218,515</u>	<u>2,543,424</u>

Restricted funds relate to donations made by individuals to one of the charities specific projects/areas as per note 2. The donations are then spent in full on these projects.

#### 21. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st January 2021.

## Orphans in Need

### Detailed Statement of Financial Activities for the year ended 31st January 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	9,675,316	6,710,868
Gift aid	1,292,005	764,201
Donated services and facilities	1,772,488	2,874,550
	12,739,809	10,349,619
<b>Investment income</b>		
Rents received	5,700	5,700
Deposit account interest	13,238	21,788
	18,938	27,488
<b>Charitable activities</b>		
Grants	29,235	-
	29,235	-
<b>Total incoming resources</b>	<b>12,787,982</b>	<b>10,377,107</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	363,672	338,860
Social security	28,793	32,537
Pensions	7,868	6,889
Postage and stationery	9,093	11,539
Marketing	496,658	681,443
Fund raising expenses	275,600	211,426
Telephone	8,770	12,790
Motor and travel	18,298	17,118
Accommodation	844	4,469
Bank charges	123,718	82,767
	1,333,314	1,399,838
<b>Charitable activities</b>		
Wages	136,019	142,353
Social security	10,024	4,765
Pensions	2,562	1,487
Rates and water	43,354	56,088
Light and heat	14,988	21,535
Telephone	8,770	12,789
Postage and stationery	9,093	11,539
Sundries	9,618	8,593
Legal and professional fees	21,289	20,584
Fund raising expenses	283,295	211,427
Rent	45,839	44,215
Carried forward	584,851	535,375

This page does not form part of the statutory financial statements

## Orphans in Need

### Detailed Statement of Financial Activities for the year ended 31st January 2021

	2021 £	2020 £
<b>Charitable activities</b>		
Brought forward	<b>584,851</b>	535,375
Premises expenses	<b>15,788</b>	16,609
Equipment hire	<b>4,564</b>	12,131
Software costs	<b>49,732</b>	56,659
Programme wages	<b>37,780</b>	28,000
Programme social security	<b>3,443</b>	2,679
Support wages	<b>36,422</b>	35,667
Support social security	<b>3,790</b>	3,739
Training	<b>1,261</b>	-
Grants to institutions	<b>7,574,523</b>	8,829,487
	<b>8,312,154</b>	9,520,346
<b>Other</b>		
Loans written off	<b>173,365</b>	-
<b>Support costs</b>		
<b>Management</b>		
Insurance	<b>8,500</b>	8,597
<b>Governance costs</b>		
Auditors' remuneration	<b>5,100</b>	4,800
Accountancy	<b>600</b>	600
Amortisation of intangible fixed assets	<b>3,421</b>	1,416
Depreciation of tangible fixed assets	<b>30,689</b>	37,440
	<b>39,810</b>	44,256
Total resources expended	<b>9,867,143</b>	10,973,037
<b>Net income/(expenditure)</b>	<b>2,920,839</b>	(595,930)