

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

	2025	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

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. 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 £
INCOME AND ENDOWMENTS FROM					
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	-
Total		5,892,066	17,569,152	23,461,218	22,490,180
EXPENDITURE ON					
Raising funds	5	1,968,514	-	1,968,514	1,950,367
Charitable activities	6				
General		4,891,953	17,569,152	22,461,105	19,242,497
Other	9	(31,648)	-	(31,648)	36,570
Total		6,828,819	17,569,152	24,397,971	21,229,434
NET INCOME/(EXPENDITURE)		(936,753)	-	(936,753)	1,260,746
RECONCILIATION OF FUNDS					
Total funds brought forward		13,536,932	-	13,536,932	12,276,186
TOTAL FUNDS CARRIED FORWARD		12,600,179	-	12,600,179	13,536,932

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 £
FIXED ASSETS					
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>
CURRENT ASSETS					
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>
CREDITORS					
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>
NET CURRENT ASSETS					
		<u>11,534,096</u>	<u>-</u>	<u>11,534,096</u>	<u>12,465,511</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>12,600,179</u>	<u>-</u>	<u>12,600,179</u>	<u>13,536,932</u>
NET ASSETS					
		<u>12,600,179</u>	<u>-</u>	<u>12,600,179</u>	<u>13,536,932</u>
FUNDS	20				
Unrestricted funds				12,600,179	13,536,932
TOTAL FUNDS				<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

The notes form part of these financial statements

Orphans in Need

Cash Flow Statement
for the year ended 31st January 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
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>
 Cash flows from investing activities			
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>
 Change in cash and cash equivalents in the reporting period		<u>(1,576,824)</u>	<u>1,155,153</u>
Cash and cash equivalents at the beginning of the reporting period		<u>12,984,053</u>	<u>11,828,900</u>
Cash in cash and cash equivalents due to exchange rate movements		<u>296</u>	<u>-</u>
 Cash and cash equivalents at the end of the reporting period		<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 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(936,753)	1,260,746
Adjustments for:		
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)
Net cash (used in)/provided by operations	(1,883,281)	1,026,170

2. ANALYSIS OF CHANGES IN NET FUNDS

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

The notes form part of these financial statements

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	(31,648)	36,570
Support costs	<u>52,581</u>	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	11,630	10,411
Depreciation - owned assets	17,474	19,143
Surplus on disposal of fixed assets	(1,102)	-
Accounting Software amortisation	265	100
TV Commercial amortisation	2,318	2,318
Website Costs amortisation	<u>10,117</u>	<u>10,117</u>

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	794,087	712,402
Social security costs	70,238	63,210
Pension	9,652	11,869
	<u>873,977</u>	<u>787,481</u>

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

2025	2024
29	28
<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	8,045,715	14,214,654	22,260,369
Investment income	229,811	-	229,811
Total	8,275,526	14,214,654	22,490,180
EXPENDITURE ON			
Raising funds	1,950,367	-	1,950,367
Charitable activities			
General	5,027,843	14,214,654	19,242,497
Other	36,570	-	36,570
Total	7,014,780	14,214,654	21,229,434
NET INCOME	1,260,746	-	1,260,746
RECONCILIATION OF FUNDS			
Total funds brought forward	12,276,186	-	12,276,186
TOTAL FUNDS CARRIED FORWARD	13,536,932	-	13,536,932

14. INTANGIBLE FIXED ASSETS

	Accounting Software £	TV Commercial £	Website Costs £	Totals £
COST				
At 1st February 2024 and 31st January 2025	908	11,589	50,584	63,081
AMORTISATION				
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	387	6,761	49,548	56,696
NET BOOK VALUE				
At 31st January 2025	521	4,828	1,036	6,385
At 31st January 2024	808	7,146	11,153	19,107

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

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

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

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

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

19. LEASING AGREEMENTS

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

	2025	2024
	£	£
Within one year	-	15,000

20. MOVEMENT IN FUNDS

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

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 £
Unrestricted funds			
General fund	5,892,066	(6,828,819)	(936,753)
Restricted funds			
Restricted Fund	17,569,152	(17,569,152)	-
TOTAL FUNDS	23,461,218	(24,397,971)	(936,753)

Comparatives for movement in funds

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

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

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

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 £
Unrestricted funds			
General fund	12,276,186	323,993	12,600,179
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	14,167,592	(13,843,599)	323,993
Restricted funds			
Restricted Fund	31,783,806	(31,783,806)	-
TOTAL FUNDS	<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.