# EHSAAS TRUST

England & Wales · Charity number 1144950

## Details

| | |
|---|---|
| **Other names** | THE EHSAAS TRUST |
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 07634784 |
| **Registered** | 2011-12-06 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | Po Box 69000<br>London<br>NW26 9GY |
| **Phone** | 00442088389414 |
| **Email** | contact@ehsaastrust.org |
| **Website** | www.ehsaastrust.org |

## Activities

**Objects:** TO RELIEVE POVERTY, DISTRESS AND SUFFERING AMONGST PEOPLE IN ANY PART OF THE WORLD [INCLUDING STARVATION, SICKNESS OR ANY PHYSICAL DISABILITY OR AFFLICTION] PRIMARILY, BUT NOT EXCLUSIVELY, WHEN ARISING FROM ANY PUBLIC CALAMITY [INCLUDING FAMINE, EARTHQUAKE, PESTILENCE, WAR OR CIVIL DISTURBANCE].

**Activities:** To relieve poverty, distress and suffering amongst people in any part of the world [including starvation, sickness or any physical disability or affliction] primarily, but not exclusively, when arising from any public calamity [including famine, earthquake, pestilence, war or civil disturbance].

## Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies

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## Geography

- Bangladesh
- India
- Pakistan
- Turkey
- Throughout England And Wales

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2024-12-31 | £923,047 | £1,191,135 | £1,487,598 | 2 |
| 2023-12-31 | £1,122,703 | £1,062,442 | £1,755,686 | 3 |
| 2022-12-31 | £1,504,979 | £1,015,461 | £1,695,425 | 3 |
| 2021-10-31 | £1,382,350 | £979,702 | £1,204,251 | 2 |
| 2020-10-31 | £1,439,800 | £802,313 | £801,603 | 2 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| ASIF IQBAL | | 2011-07-27 |
| M YAQOOB IQBAL | | 2013-06-13 |
| Shahnawaz Khan | | 2020-02-26 |

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**EHSAAS TRUST**

England & Wales - Charity number 1144950

# Accounts

**COMPANY REGISTRATION NUMBER: 07634784**

**CHARITY REGISTRATION NUMBER: 1144950**

# EHSAAS TRUST

## Company Limited by Guarantee

# Financial Statements

## 31 December 2024

# EHSAAS TRUST

## Company Limited by Guarantee

## Financial Statements

## Year ended 31 December 2024


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# EHSAAS TRUST

## Company Limited by Guarantee

## Trustees' Annual Report (Incorporating the Director's Report)

## Year ended 31 December 2024

**Reference and administrative details**

| | |
|---|---|
| **Registered charity name** | EHSAAS TRUST |
| **Charity registration number** | 1144950 |
| **Company registration number** | 07634784 |
| **Principal office** | AMC House<br>Ground Floor<br>12 Cumberland Avenue<br>London<br>NW10 7QL<br>United Kingdom |
| **Registered office** | AMC House<br>Ground Floor<br>12 Cumberland Avenue<br>London<br>NW10 7QL<br>United Kingdom |
| **The trustees** | Mr Asif Iqbal<br>Mr Shahnawaz Khan<br>Mr Muhammad Yaqoob Iqbal |
| **Auditor** | K K Associates<br>Chartered Accountants & Statutory Auditor<br>305 Crown House<br>Park Royal<br>North Circular Road<br>London<br>NW10 7PN |
| **Bankers** | National Westminster<br>1 Abbey Road<br>London<br>United Kingdom<br>NW10 7RA<br><br>United National Bank Ltd<br>2 Brook Street<br>London<br>United Kingdom<br>W1S 1BQ |

# EHSAAS TRUST

## Company Limited by Guarantee

## Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

## Year ended 31 December 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 31 December 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Ehsaas Trust is registered with the Charity Commission as a charity since 6 December 2011 under registration number 1144950. It was incorporated as a charitable company limited by guarantee on 16 May 2011 with Companies House under company registration number 07634784.

The charity is managed by a board of trustees, who are also the directors of the company. The charity trustees are responsible for and actively engaged in the overall management and control of the company, working with other persons on a voluntary basis. The trustees give their time freely and receive no remuneration or other financial benefits.

Details of trustee expenses and related party transactions are disclosed in financial statements. The trustees are required to disclose all relevant interests under the Trust's policy to avoid any conflict of interest.

During the year ended 31 December 2024, the following individuals served as trustees:

- Mr Asif Iqbal (Chairman)
- Mr Muhammad Yaqoob Iqbal
- Mr Shahnawaz Khan

**Recruitment and appointment of new trustees**

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

### OBJECTIVES AND ACTIVITIES

#### Objectives, aims and public benefit

The principal aims and objectives of Ehsaas Trust is to aid and help low-income families to alleviate their poverty and suffering by taking care of their necessities of food, water, shelter, health, education and employment, all without compromising their dignity. In addition, Ehsaas Trust also rapidly implements emergency humanitarian relief in areas that have been struck by calamity.

The source of income is public donations. No grant was received from any government organisation.

### STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### Achievements and performance

During the period, Ehsaas Trust has achieved its objectives by investing in the following projects;

**Food Kitchen**: Ehsaas food kitchen provides a nutritional and dignified meal served twice a day. Ehsaas has established 5 mobile kitchens (dastarkhuwan) for the poor and those on low incomes in different areas across Pakistan. These mobile kitchens are primarily focused in poor areas where people eat only once a day and sometimes have nothing for days on end.

**Ration Packs**: The basic objective of the project is to support poor and needy families by providing monthly rations that cover the food needs of families who are unable to afford it due to a lack of job opportunities, increased inflation and the severe rise in prices of basic commodities. Ehsaas launched the 'Food Support Programme' in partnership with our partners. Ration pack include;

- Flour (Atta)
- Basmati Rice
- Sugar
- Cooking Oil
- Daal Channa
- Daal Moong
- Daal Masoor
- Coriander Powder
- Turmeric Powder
- Tea
- Salt
- Red Chilli Powder

**Qurbani**: Ehsaas Trust provides Qurbani in Pakistan, India, Jammu & Kashmir. Qurbani is usually carried out by the staff and partners on the ground. The meat is distributed on the three days of Eid amongst the people of the very poorest areas.

**Ramadan (Sher & Iftar**): Ehsaas Trust provides Sehri and Iftari food camps in different cities of Pakistan to the needy people during the holy month of Ramadan.

**Emergency:** This year Ehsaas Trust expanded its humanitarian efforts to support victims of the devastating floods in Pakistan through food assistance, shelter provision, and the initiation of a major reconstruction project. In Sindh Province, one of the most severely affected regions, the Trust funded and coordinated the development of a permanent village comprising 100 homes, three shops, a community park, a place of worship, and a community centre. The development is scheduled for completion in 2025. This initiative aims to provide safe housing while fostering long-term recovery and community resilience. The project’s progress has been made possible through the generous contributions of our donors and the dedicated commitment of our team and local partners.

**Water**: Safe water supplies, hygienic sanitation and good water management are fundamental for human growth and health. Water borne diseases are rampant in many economically depressed rural areas of Pakistan due to lack of clean running water. The only alternative is to install hand pumps or deep wells (drilled wells) to draw clean water from the ground.

Ehsaas has provided clean and safe drinking water to thousands of families in Pakistan. Ehsaas Trust has installed hand pumps, mainly in the centre of villages to ensure families have access to these hand pumps.

**Education**: By providing long-life learning opportunities, broadening horizons to participate encouraging individuals to develop their confidence and skills to define, achieve and recognise personal success.

**Health**: Ehsaas Trust is involved in setting up of free medical camps in most needy areas of Pakistan. Ehsaas Trust health projects are run in some of the most deprived areas of Pakistan and vary from helping individuals with life threatening illnesses to supporting institutions such as the Fatima Bai Hospital. In addition, Ehsaas Trust also provides free eye camps with free spectacles and cataract operations.

**Financial review**

The charity received donations and funds of £923,047 during the period. Total outgoing resources amounted to £1,191,136.

Total available funds as at 31 December 2024 amounted to £1,487,598 of which £703,949 related to restricted funds and £783,649 was available for unrestricted purposes.

The Trustees are satisfied that the charities activities during the period have met their objectives and are satisfied with the financial position at the period end.

**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 work towards building and/or retaining a constant surplus covering the total of three months of core staff and overheads costs, to reduce the burden if a financial crisis arose.

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

**FUTURE PLANS**

During this period Ehsaas Trust continued its work, for the development of our programmes, working closely with our teams in the countries to provide the best possible care for individuals and children.

The Trustees have not planned any significant changes to the charity's activities.

**RISK MANAGEMENT POLICY**

The charity takes robust steps to manage the risks involved in achieving of its aims and objectives. The directors identify and review on an annual basis the major risks to which the charity is exposed and have established systems to manage these risks and have implemented procedures designed to minimise any potential impact on the charity should these risks materialise.

**PUBLIC BENEFITS**

The trustees confirm that they comply with their duty in section 17 of the Charities Act 2011 and have due regard to the public benefit guidance published by the Charity Commission.

**FUNDRAISING**
Ehsaas Trust strategy is to use different modes of fundraising, which include donations by direct mail, online platforms and TV appeals. Our staff perform the fundraising activities. As a registered member of the Fundraising Regulator, we abide by its Fundraising Code of Practice.

We ensure our staff are fully briefed about the code of conduct with regard to the protection of the community and the need to identify, respect, support and protect vulnerable people.

**Trustees' responsibilities statement**

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditor**

Each of the persons who are a trustee at the date of approval of this report confirms that:

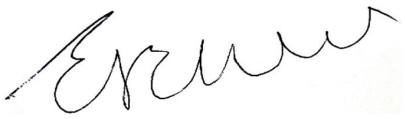
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 15 October 2025 and signed on behalf of the board of trustees by:



Mr Asif Iqbal
Trustee

# EHSAAS TRUST

## Company Limited by Guarantee

## Independent Auditor's Report to the Members of EHSAAS TRUST

## Year ended 31 December 2024

### Opinion

We have audited the financial statements of Ehsaas Trust (the 'charitable company') for the year ended 31 December 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 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;

- 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 auditor's 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 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 trustees' report, which includes the directors' report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**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 trustees' report. We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 alternate but to do so.

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

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

· We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, which it has to comply with. Our audit tests included tests to check this compliance to the extent that we are expected to do so.

· In our risk assessment process detailed discussions and planning took place to ensure that our audit procedures are so designed that any material irregularity including fraud will be uncovered when we carry out our tests.

· In addition, our meetings with the company's management included enquiries that were focused on the detection of irregularities including fraud. Discussions included consideration of the risk of management override on controls and segregation of duties.

· As part of our audit, we reviewed Board minutes and any correspondence with all regulatory authorities.

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

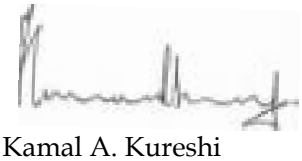
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Use of our report**

This report is made solely to the 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company members as a body, for our audit work, for this report, or for the opinions we have formed.



Kamal A. Kureshi
(Senior Statutory Auditor)

For and on behalf of K K Associates, Statutory Auditor
305 Crown House, North Circular Road
Park Royal, London, NW10 7PN
15 October 2025

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Financial Activities
## (including income and expenditure account)

## Year ended 31 December 2024

| | Note | 2024 Unrestricted funds £ | 2024 Restricted funds £ | 2024 **Total funds** £ | 2023 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments** | | | | | |
| Donations and legacies | **5** | 255,889 | 626,906 | **882,795** | 1,018,130 |
| Investment Income | **7** | 20,356 | – | **20,356** | 16,201 |
| Other income | **8** | 19,896 | – | **19,896** | 88,372 |
| **Total income** | | 296,141 | 626,906 | **923,047** | 1,122,703 |
| **Expenditure** | | | | | |
| Expenditure on raising funds | **6** | 250,109 | – | **250,109** | 279,951 |
| Expenditure on charitable activities | **9,10** | 191,377 | 749,649 | **941,026** | 782,491 |
| **Total expenditure** | | 441,486 | 749,649 | **1,191,135** | 1,062,442 |
| Net recognised gains/(losses) | **15** | – | – | – | – |
| **Net income and net movement in funds** | | (145,345) | (122,743) | **(268,088)** | 60,261 |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 928,994 | 826,692 | **1,755,686** | 1,695,425 |
| **Total funds carried forward** | | 783,649 | 703,949 | **1,487,598** | 1,755,686 |

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

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Financial Position

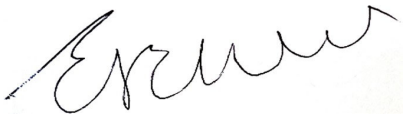
## 31 December 2024

| | Note | 2024 £ | £ | 2023 £ |
|---|---|---|---|---|
| **Fixed assets** | | | | |
| Tangible fixed assets | **16** | | **-** | 1,227 |
| **Current assets** | | | | |
| Debtors | **17** | **2,311** | | 11,048 |
| Cash at bank and in hand | | **1,542,306** | | 1,833,240 |
| | | **1,544,617** | | 1,844,288 |
| **Creditors: amounts falling due within one year** | **18** | **57,019** | | 89,829 |
| **Net current assets** | | | **1,487,598** | 1,754,459 |
| **Total assets less current liabilities** | | | **1,487,598** | 1,755,686 |
| **Net assets** | **21** | | **1,487,598** | 1,755,686 |
| **Funds of the charity** | | | | |
| Restricted funds | **19** | | **703,949** | 826,692 |
| Unrestricted funds | **19** | | **783,649** | 928,994 |
| **Total charity funds** | **21** | | **1,487,598** | 1,755,686 |

These financial statements have been prepared in accordance with the provisions applicable to small companies' regimes set out in part 15 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charities Act 2011 with respect to accounting records and preparation of accounts.

These financial statements were approved by the board of trustees and authorised for issue on 15 October 2025, and are signed on behalf of the board by:



Mr Asif Iqbal
Trustee

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Cash Flows

## Year ended 31 December 2024

| | 2024<br>£ | 2023<br>£ |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net income | **(268,089)** | 60,261 |
| *Adjustments for:* | | |
| Depreciation of tangible fixed assets | **1,227** | 2,665 |
| Other recognised losses/(gains) | **-** | **-** |
| Other interest receivable and similar income | **(20,356)** | (16,201) |
| Bank charges | **18,014** | 15,155 |
| Accrued expenses/(income) | **-** | **-** |
| *Changes in:* | | |
| Trade and other debtors | **8,738** | (5,742) |
| Trade and other creditors | **(32,810)** | 5,289 |
| Cash generated from operations | **(293,276)** | 61,427 |
| Bank charges paid | **(18,014)** | (15,155) |
| Interest received | **20,356** | 16,201 |
| Net cash from operating activities | **(290,934)** | 62,473 |
| **Cash flows from investing activities** | | |
| Purchase of tangible assets | **-** | **-** |
| Net cash used in investing activities | **-** | **-** |
| Effect of exchange rates on cash and equivalents | **-** | **-** |
| **Net increase in cash and cash equivalents** | **(290,934)** | 62,473 |
| **Cash and cash equivalents at the beginning of the period** | **1,833,240** | 1,770,767 |
| **Cash and cash equivalents at the end of the period** | **1,542,306** | 1,833,240 |

**The notes on pages 14 to 23 form part of these financial statements.**

# EHSAAS TRUST

## Company Limited by Guarantee

## Notes to the Financial Statements

## Year ended 31 December 2024

### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is AMC House, Ground Floor, 12 Cumberland Avenue, London, NW10 7QL, United Kingdom.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) effective 1 January 2019) and the Companies Act 2006.

### 3. Accounting Policies

**Basis of preparation**

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Agency funds are subject to disbursement on their expenditure defined by the "Agency Contract" signed and agreed between the principal and agent.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

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

Incoming resources from charitable trading activity are accounted for when earned.

**Resources expended**

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

Agency funds are payments made to third parties under the agency contract which has been disclosed through notes to accounts.

**Going concern**

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

**Foreign currencies**

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other recognised gains and losses unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**Depreciation**

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

| | | |
|---|---|---|
| Office equipment | - | 33% straight line |

**4. Limited by guarantee**

The charity is a company limited by guarantee. The members of the company are the trustees, named on page 1 of the trustee’s report. In the event of the charity being wound up the liability in respect of the guarantee is limited to £10 per member of the charity.

### 5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2024 £** |
|---|---|---|---|
| **Donations** | | | |
| Donations | 245,724 | 626,906 | **872,630** |
| **Gifts** | | | |
| Gift Aid – UK | 10,165 | – | **10,165** |
| | 255,889 | 626,906 | **882,795** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|---|---|---|
| **Donations** | | | |
| Donations | 260,110 | 658,015 | 918,125 |
| **Gifts** | | | |
| Gift Aid – UK | 100,005 | – | 100,005 |
| | 360,115 | 658,015 | 1,018,130 |

### 6. Expenditure on raising funds

| | Unrestricted funds £ | **Total funds 2024 £** | Unrestricted funds £ | Total funds 2023 £ |
|---|---|---|---|---|
| Wages, salaries and consultancy | 73,167 | **73,167** | 106,330 | 106,330 |
| Office expenses | 35,349 | **35,349** | 51,619 | 51,619 |
| Printing, postage and stationery | 141,593 | **141,593** | 122,002 | 122,002 |
| Total | 250,109 | **250,109** | 279,951 | 279,951 |

### 7. Investment income

| | Unrestricted Funds £ | **Total Funds 2024 £** | Unrestricted Funds £ | Total Funds 2023 £ |
|---|---|---|---|---|
| Bank interest receivable | 20,356 | **20,356** | 16,201 | 16,201 |

### 8. Other income

| | Unrestricted Funds £ | **Total Funds 2024 £** | Unrestricted Funds £ | Total Funds 2023 £ |
|---|---|---|---|---|
| Other income - agency commission | 19,896 | **19,896** | 88,372 | 88,372 |

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

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2024 £** |
|---|---|---|---|
| Health | – | 62,732 | **62,732** |
| Community | 16,334 | 75,669 | **92,003** |
| Food | 114,335 | 326,884 | **441,219** |
| Water | 32,667 | 92,491 | **125,158** |
| Employment | – | 1,239 | **1,239** |
| Emergency | – | 182,244 | **182,244** |
| Education | – | 8,390 | **8,390** |
| Governance costs (Note 22) | 28,041 | – | **28,041** |
| | 191,377 | 749,649 | **941,026** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|---|---|---|
| Health | – | 23,602 | 23,602 |
| Community | 11,503 | 130,057 | 141,560 |
| Food | 80,520 | 348,010 | 428,530 |
| Water | 23,006 | 67,471 | 90,477 |
| Employment | – | 1,076 | 1,076 |
| Emergency | – | 65,047 | 65,047 |
| Education | – | 4,682 | 4,682 |
| Governance costs (Note 22) | 27,517 | – | 27,517 |
| | 142,546 | 639,945 | 782,491 |

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

| | Activities undertaken directly £ | Support costs £ | **Total funds 2024 £** | Total funds 2023 £ |
|---|---|---|---|---|
| Health | 62,732 | – | **62,732** | 23,602 |
| Community | 75,669 | 16,334 | **92,003** | 141,560 |
| Food | 326,884 | 114,335 | **441,219** | 428,530 |
| Water | 92,491 | 32,667 | **125,158** | 90,477 |
| Employment | 1,239 | – | **1,239** | 1,076 |
| Emergency | 182,244 | – | **182,244** | 65,047 |
| Education | 8,390 | – | **8,390** | 4,682 |
| Governance costs (Note 22) | – | 28,041 | **28,041** | 27,517 |
| | 749,649 | 191,377 | **941,026** | 782,491 |

### 11. Net income

Net income is stated after charging/(crediting):

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Depreciation of tangible fixed assets | **1,227** | 2,665 |

### 12. Auditor's remuneration

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Fees payable for the audit of the financial statements | **5,000** | 5,000 |

### 13. Staff costs

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

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Wages and salaries | **42,387** | 73,273 |

The average headcount of employees during the year was 6 (2023: 6). The average number of full-time equivalent employees during the year is analysed as follows:

| | **2024** | 2023 |
|---|---|---|
| | **No** | No |
| Number of staff | **2** | 3 |
| Number of voluntary staff | **4** | 3 |
| | **6** | 6 |

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

### 14. Trustee remuneration and expenses

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

### 15. Other recognised gains/losses

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

| | Unrestricted Funds | **Total Funds 2024** | Unrestricted Funds | Total Funds 2023 |
|---|---|---|---|---|
| | £ | **£** | £ | £ |
| Foreign exchange gains | – | – | – | – |

## 16. Tangible fixed assets

| | Equipment £ | **Total £** |
|---|---|---|
| **Cost** | | |
| At 1 Jan 2024 | 12,190 | **12,190** |
| Additions | – | – |
| **At 31 Dec 2024** | 12,190 | **12,190** |
| **Depreciation** | | |
| At 1 Jan 2024 | 10,963 | **10,963** |
| Charge for the period | 1,227 | **1,227** |
| **At 31 Dec 2024** | 12,190 | **12,190** |
| **Carrying amount** | | |
| **At 31 Dec 2024** | **–** | **–** |
| At 31 Dec 2023 | 1,227 | 1,227 |

## 17. Debtors

| | **2024 £** | 2023 £ |
|---|---|---|
| Trade debtors | **2,311** | 4,798 |
| Prepayments and accrued income | **–** | 6,250 |
| | **2,311** | 11,048 |

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

| | **2024 £** | 2023 £ |
|---|---|---|
| Trade creditors | **50,019** | 82,770 |
| Accruals and deferred income | **7,000** | 7,000 |
| Social security and other taxes | **–** | 59 |
| | **57,019** | 89,829 |

## 19. Analysis of charitable funds

**Unrestricted funds**

| | At 1 Jan 2024 £ | Income £ | Expenditure £ | **At 31 Dec 2024 £** |
|---|---|---|---|---|
| General funds | 928,994 | 296,141 | (441,486) | **783,649** |

| | At 1 Jan 2023 £ | Income £ | Expenditure £ | At 31 Dec 2023 £ |
|---|---|---|---|---|
| General funds | 886,803 | 464,688 | (422,497) | 928,994 |

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

**Restricted funds**

| | At 1 Jan 2024 £ | Income £ | Expenditure £ | **At 31 Dec 2024 £** |
|---|---|---|---|---|
| Food | 182,334 | 367,152 | (326,884) | **222,602** |
| Water | 120,125 | 107,756 | (92,491) | **135,390** |
| Education | 24,235 | 2,283 | (8,390) | **18,128** |
| Employment | 42,884 | 4,449 | (1,239) | **46,094** |
| Emergency | 326,675 | 37,896 | (182,244) | **182,327** |
| Health | 87,741 | 43,617 | (62,732) | **68,626** |
| Community | 42,698 | 63,753 | (75,669) | **30,782** |
| | 826,692 | 626,906 | (749,649) | **703,949** |

| | At 1 Jan 2023 £ | Income £ | Expenditure £ | At 31 Dec 2023 £ |
|---|---|---|---|---|
| Food | 233,651 | 296,694 | (348,011) | 182,334 |
| Water | 101,628 | 85,968 | (67,471) | 120,125 |
| Education | 24,121 | 4,796 | (4,682) | 24,235 |
| Employment | 31,798 | 12,162 | (1,076) | 42,884 |
| Emergency | 277,387 | 114,335 | (65,047) | 326,675 |
| Health | 68,641 | 42,702 | (23,602) | 87,741 |
| Community | 71,396 | 101,358 | (130,056) | 42,698 |
| | 808,622 | 658,015 | (639,945) | 826,692 |

### 20. Agency Agreement

The charity has an agency relationship with Ehsaas Foundation, a charitable organisation registered in the USA as the principal. Ehsaas Trust being an agent is operating in an area where the principal Ehsaas Foundation does not.

Ehsaas Foundation gives Ehsaas Trust agency commission for providing agent services. This commission is recognised as income in Ehsaas Trust and expended for its charitable activities.

**Total value of funds disbursed under Agency relationship**

The charity has disbursed the following payments under the agency relationship for charitable activities.

**Total amount of agency funds paid**

| | **2024 £** | 2023 £ |
|---|---|---|
| Ration packs, mobile kitchens sehri & iftar | **735,992** | 354,938 |
| Water | **561,447** | 367,463 |
| Emergency | **49,699** | – |
| Agency commission to Ehsaas Trust | **19,896** | 88,372 |
| | **1,367,034** | 810,773 |

**20. Agency agreement** ***(continued)***

Ehsaas Trust has transferred the agency funds to the following institutions as per the guidelines and instructions of the principal for the following purposes;

**Purpose**: The agency fund has been provided for the following charitable purposes.

**Ration**: To help those who cannot afford food in these desperate and uncertain times.

**Mobile Kitchen**: Many people in the developing world only eat once a day and sometimes have nothing for days on end. Mobile kitchens (dastarkhuwan) are for the poor and those on low incomes.

**Sehri & Iftar**: Our mission is to bring together, coordinate efforts and value the importance of uplifting the welfare of needy people in Pakistan by giving them the basic food necessities, as what food they rightly require in the Holy month of Ramadan.

**Hand Pump Project**: To install hand pumps for the provision of clean usable water for their daily use and make clean water easily accessible to the poor and deprived areas.

**Employment**: People do not want charity. They need to be provided with opportunities to get themselves out of the vicious cycle of poverty. Ehsaas have launched livelihood project of 'Sewing Machine' assistance to help empower poor jobless people with a means to earn their daily livelihoods and help themselves and their families out of poverty.

**MOVEMENTS OF AGENCY FUNDS**

During the year the following activities were carried out to assist the beneficiaries of the principal;

| | Balance at 1 Jan 2024 £ | Agency Funds Incoming £ | Agency Funds Outgoing £ | Balance at 31 Dec 2024 £ |
|---|---|---|---|---|
| Ration packs, mobile kitchens sehri & iftar | 654,648 | 189,826 | 735,992 | **108,482** |
| Water | 692,214 | 121,256 | 561,447 | **252,023** |
| Emergency | | 60,254 | 49,699 | **10,555** |
| Employment | 1,182 | – | – | **1,182** |
| Agency commission to Ehsaas Trust | – | 19,896 | 19,896 | **–** |
| | 1,348,044 | 391,232 | 1,367,034 | **372,242** |

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

| | **Unrestricted Funds** £ | **Restricted Funds** £ | **Total Funds 2024** £ |
|---|---|---|---|
| Fixed Assets | – | – | – |
| Debtors | 2,311 | – | **2,311** |
| Cash at bank and in hand | 713,042 | 829,264 | **1,542,306** |
| Creditors (falling due within one year) | (11,404) | (45,615) | **(57,019)** |
| Net assets | 703,949 | 783,649 | **1,487,598** |
| Unrestricted funds | 703,949 | – | **703,949** |
| Restricted funds | – | 783,649 | **783,649** |
| Total charity funds | 703,949 | 783,649 | **1,487,598** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|---|---|---|
| Fixed Assets | 1,227 | – | 1,227 |
| Debtors | 11,048 | – | 11,048 |
| Cash at bank and in hand | 933,787 | 899,453 | 1,833,240 |
| Creditors (falling due within one year) | (17,068) | (72,761) | (89,829) |
| Net assets | 928,994 | 826,692 | 1,755,686 |
| Unrestricted funds | 928,994 | – | 928,994 |
| Restricted funds | – | 826,692 | 826,692 |
| Total charity funds | 928,994 | 826,692 | 1,755,686 |

### 22. Governance costs

| | Unrestricted funds £ | **Total funds 2024** £ | Unrestricted funds £ | Total funds 2023 £ |
|---|---|---|---|---|
| Audit and accountancy | **8,800** | **8,800** | 9,697 | 9,697 |
| Bank and finance charges | **18,014** | **18,014** | 15,155 | 15,155 |
| Depreciation | **1,227** | **1,227** | 2,665 | 2,665 |
| Total | **28,041** | **28,041** | 27,517 | 27,517 |

### 23. Analysis of changes in cash flow

| | At 1 Jan 2024 | Cash flows | **At 31 Dec 2024** |
|---|---|---|---|
| | £ | £ | **£** |
| Cash at bank and in hand | 1,833,240 | (290,934) | **1,542,306** |

### 24. Related parties

The trustees received no remuneration and were not paid any expenses for attending meetings directly related to their duties as trustees.

The charity has a close working relationship with Ehsaas Foundation which is a registered charity in the USA. During the year Ehsaas Trust was related to Ehsaas Foundation due to having one common trustee. Ehsaas Trust was nominated as an agent by Ehsaas Foundation as a principal to distribute the funds it holds to specified third parties in accordance with the instructions and directions given.

Ehsaas Trust acts only in accordance with the instructions and direction of the principal.

The total amount of funds received from the principal under the agency agreement during the year was as follows:

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Funds received for charitable expenditures as specified | **371,336** | 1,694,636 |
| Agency commission to Ehsaas Trust | **19,896** | 88,372 |
| Total funds received | **391,232** | 1,783,008 |

**EHSAAS TRUST**

England & Wales - Charity number 1144950

# Accounts

**COMPANY REGISTRATION NUMBER: 07634784**

**CHARITY REGISTRATION NUMBER: 1144950**

# EHSAAS TRUST

## Company Limited by Guarantee

# Financial Statements

## 31 December 2023

# EHSAAS TRUST

## Company Limited by Guarantee

## Financial Statements

## Year ended 31 December 2023


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# EHSAAS TRUST

## Company Limited by Guarantee

## Trustees' Annual Report (Incorporating the Director's Report)

## Year ended 31 December 2023

**Reference and administrative details**

| | |
|---|---|
| **Registered charity name** | EHSAAS TRUST |
| **Charity registration number** | 1144950 |
| **Company registration number** | 07634784 |
| **Principal office** | AMC House<br>Ground Floor<br>12 Cumberland Avenue<br>London<br>NW10 7QL<br>United Kingdom |
| **Registered office** | AMC House<br>Ground Floor<br>12 Cumberland Avenue<br>London<br>NW10 7QL<br>United Kingdom |
| **The trustees** | Mr Asif Iqbal<br>Mr Shahnawaz Khan<br>Mr Muhammad Yaqoob Iqbal |
| **Auditor** | K K Associates<br>Chartered Accountants & Statutory Auditor<br>305 Crown House<br>Park Royal<br>North Circular Road<br>London<br>NW10 7PN |
| **Bankers** | National Westminster<br>1 Abbey Road<br>London<br>United Kingdom<br>NW10 7RA<br><br>Al Rayan Bank<br>44 Hans Crescent<br>Knightsbridge<br>London<br>United Kingdom<br>SW1X 0LZ<br><br>United National Bank Ltd<br>2 Brook Street<br>London<br>United Kingdom<br>W1S 1BQ |

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 31 December 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Ehsaas Trust is registered with the Charity Commission as a charity since 6 December 2011 under registration number 1144950. It was incorporated as a charitable company limited by guarantee on 16 May 2011 with Companies House under company registration number 07634784.

The charity is managed by a board of trustees, who are also the directors of the company. The charity trustees are responsible for and actively engaged in the overall management and control of the company, working with other persons on a voluntary basis. The trustees give their time freely and receive no remuneration or other financial benefits.

Details of trustee expenses and related party transactions are disclosed in financial statements. The trustees are required to disclose all relevant interests under the Trust's policy to avoid any conflict of interest.

During the year ended 31 December 2023, the following individuals served as trustees:

- Mr Asif Iqbal (Chairman)
- Mr Muhammad Yaqoob Iqbal
- Mr Shahnawaz Khan

**Recruitment and appointment of new trustees**

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

### OBJECTIVES AND ACTIVITIES

#### Objectives, aims and public benefit

The principal aims and objectives of Ehsaas Trust is to aid and help low-income families to alleviate their poverty and suffering by taking care of their necessities of food, water, shelter, health, education and employment, all without compromising their dignity. In addition, Ehsaas Trust also rapidly implements emergency humanitarian relief in areas that have been struck by calamity.

The source of income is public donations. No grant was received from any government organisation.

### STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

#### Achievements and performance

During the period, Ehsaas Trust has achieved its objectives by investing in the following projects;

**Food Kitchen**: Ehsaas food kitchen provides a nutritional and dignified meal served twice a day. Ehsaas has established 5 mobile kitchens (dastarkhuwan) for the poor and those on low incomes in different areas across Pakistan. These mobile kitchens are primarily focused in poor areas where people eat only once a day and sometimes have nothing for days on end.

**Ration Packs**: The basic objective of the project is to support poor and needy families by providing monthly rations that cover the food needs of families who are unable to afford it due to a lack of job opportunities, increased inflation and the severe rise in prices of basic commodities. Ehsaas launched the 'Food Support Programme' in partnership with our partners. Ration pack include;

- Flour (Atta)
- Basmati Rice
- Sugar
- Cooking Oil
- Daal Channa
- Daal Moong
- Daal Masoor
- Coriander Powder
- Turmeric Powder
- Tea
- Salt
- Red Chilli Powder

**Qurbani**: Ehsaas Trust provides Qurbani in Pakistan, India, Jammu & Kashmir. Qurbani is usually carried out by the staff and partners on the ground. The meat is distributed on the three days of Eid amongst the people of the very poorest areas.

**Ramadan (Sher & Iftar**): Ehsaas Trust provides Sehri and Iftari food camps in different cities of Pakistan to the needy people during the holy month of Ramadan.

**Emergency:** This year Ehsaas Trust extended support to the victims of devastating flood in Pakistan by way of food support and shelter.

**Water**: Safe water supplies, hygienic sanitation and good water management are fundamental for human growth and health. Water borne diseases are rampant in many economically depressed rural areas of Pakistan due to lack of clean running water. The only alternative is to install hand pumps or deep wells (drilled wells) to draw clean water from the ground.

Ehsaas has provided clean and safe drinking water to thousands of families in Pakistan. Ehsaas Trust has installed hand pumps, mainly in the centre of villages to ensure families have access to these hand pumps.

**Education**: By providing long-life learning opportunities, broadening horizons to participate encouraging individuals to develop their confidence and skills to define, achieve and recognise personal success.

**Health**: Ehsaas Trust is involved in setting up of free medical camps in most needy areas of Pakistan. Ehsaas Trust health projects are run in some of the most deprived areas of Pakistan and vary from helping individuals with life threatening illnesses to supporting institutions such as the Fatima Bai Hospital. In addition, Ehsaas Trust also provides free eye camps with free spectacles and cataract operations.

**Financial review**

The charity received donations and funds of £1,122,703 during the period. Total outgoing resources amounted to £1,062,442.

Total available funds as at 31 December 2023 amounted to £1,755,686 of which £826,692 related to restricted funds and £928,994 was available for unrestricted purposes.

The Trustees are satisfied that the charities activities during the period have met their objectives and are satisfied with the financial position at the period end.

**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 work towards building and/or retaining a constant surplus covering the total of three months of core staff and overheads costs, to reduce the burden if a financial crisis arose.

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

**FUTURE PLANS**
During this period Ehsaas Trust continued its work, for the development of our programmes, working closely with our teams in the countries to provide the best possible care for individuals and children.

The Trustees have not planned any significant changes to the charity's activities.

**RISK MANAGEMENT POLICY**
The charity takes robust steps to manage the risks involved in achieving of its aims and objectives. The directors identify and review on an annual basis the major risks to which the charity is exposed and have established systems to manage these risks and have implemented procedures designed to minimise any potential impact on the charity should these risks materialise.

**PUBLIC BENEFITS**
The trustees confirm that they comply with their duty in section 17 of the Charities Act 2011 and have due regard to the public benefit guidance published by the Charity Commission.

**FUNDRAISING**
Ehsaas Trust strategy is to use different modes of fundraising, which include donations by direct mail, online platforms and TV appeals. Our staff perform the fundraising activities. As a registered member of the Fundraising Regulator, we abide by its Fundraising Code of Practice.

We ensure our staff are fully briefed about the code of conduct with regard to the protection of the community and the need to identify, respect, support and protect vulnerable people.

**Trustees' responsibilities statement**

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditor**

Each of the persons who are a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 29 October 2024 and signed on behalf of the board of trustees by:



Mr Asif Iqbal
Trustee

# EHSAAS TRUST

## Company Limited by Guarantee

## Independent Auditor's Report to the Members of EHSAAS TRUST

## Year ended 31 December 2023

### Opinion

We have audited the financial statements of Ehsaas Trust (the 'charitable company') for the year ended 31 December 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 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;

- 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 auditor's 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 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 trustees' report, which includes the directors' report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**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 trustees' report. We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 alternate but to do so.

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

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

· We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, which it has to comply with. Our audit tests included tests to check this compliance to the extent that we are expected to do so.

· In our risk assessment process detailed discussions and planning took place to ensure that our audit procedures are so designed that any material irregularity including fraud will be uncovered when we carry out our tests.

· In addition, our meetings with the company's management included enquiries that were focused on the detection of irregularities including fraud. Discussions included consideration of the risk of management override on controls and segregation of duties.

· As part of our audit, we reviewed all significant transactions that took place during the year. In addition, we reviewed Board minutes and any correspondence with all regulatory authorities.

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

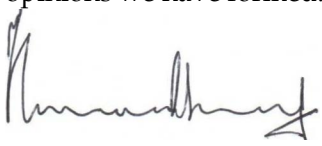
Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Use of our report**

This report is made solely to the 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company members as a body, for our audit work, for this report, or for the opinions we have formed.



Kamal A. Kureshi
(Senior Statutory Auditor)

For and on behalf of K K Associates, Statutory Auditor
305 Crown House, North Circular Road
Park Royal, London, NW10 7PN
29 October 2024

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Financial Activities
## (including income and expenditure account)

## Year ended 31 December 2023

| | Note | 2023 Unrestricted funds £ | 2023 Restricted funds £ | 2023 **Total funds** £ | 14 months ended 31 December 2022 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments** | | | | | |
| Donations and legacies | **5** | 360,115 | 658,015 | **1,018,130** | 1,420,289 |
| Investment Income | **7** | 16,201 | – | **16,201** | 2,056 |
| Other income | **8** | 88,372 | – | **88,372** | 82,634 |
| **Total income** | | 464,688 | 658,015 | **1,122,703** | 1,504,979 |
| **Expenditure** | | | | | |
| Expenditure on raising funds | **6** | 279,951 | – | **279,951** | 347,231 |
| Expenditure on charitable activities | **9,10** | 142,546 | 639,945 | **782,491** | 668,230 |
| **Total expenditure** | | 422,497 | 639,945 | **1,062,442** | 1.015,461 |
| Net recognised gains | **15** | – | – | – | 1,656 |
| **Net income and net movement in funds** | | 42,191 | 18,070 | **60,261** | 491,174 |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 886,803 | 808,622 | **1,695,425** | 1,204,251 |
| **Total funds carried forward** | | 928,994 | 826,692 | **1,755,686** | 1,695,425 |

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

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Financial Position

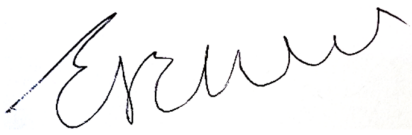
## 31 December 2023

| | Note | 2023 £ | £ | 2022 £ |
|---|---|---|---|---|
| **Fixed assets** | | | | |
| Tangible fixed assets | **16** | | **1,227** | 3,892 |
| **Current assets** | | | | |
| Debtors | **17** | **11,048** | | 5,306 |
| Cash at bank and in hand | | **1,833,240** | | 1,770,767 |
| | | **1,844,288** | | 1,776,073 |
| **Creditors: amounts falling due within one year** | **18** | **89,829** | | 84,540 |
| **Net current assets** | | | **1,754,459** | 1,691,533 |
| **Total assets less current liabilities** | | | **1,755,686** | 1,695,425 |
| **Net assets** | **21** | | **1,755,686** | 1,695,425 |
| **Funds of the charity** | | | | |
| Restricted funds | **19** | | **826,692** | 808,622 |
| Unrestricted funds | **19** | | **928,994** | 886,803 |
| **Total charity funds** | **21** | | **1,755,686** | 1,695,425 |

These financial statements have been prepared in accordance with the provisions applicable to small companies' regimes set out in part 15 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charities Act 2011 with respect to accounting records and preparation of accounts.

These financial statements were approved by the board of trustees and authorised for issue on 29 October 2024, and are signed on behalf of the board by:



Mr Asif Iqbal
Trustee

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Cash Flows

## Year ended 31 December 2023

| | 2023<br>£ | 14 months ended 31 December 2022<br>£ |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net income | **60,261** | 491,174 |
| *Adjustments for:* | | |
| Depreciation of tangible fixed assets | **2,665** | 4,564 |
| Other recognised losses/(gains) | **-** | (1,656) |
| Other interest receivable and similar income | **(16,201)** | (2,056) |
| Interest payable and similar charges | **15,155** | 26,132 |
| Accrued expenses/(income) | **-** | (8,000) |
| *Changes in:* | | |
| Trade and other debtors | **(5,742)** | (2,242) |
| Trade and other creditors | **5,289** | (23,385) |
| Cash generated from operations | **61,427** | 484,531 |
| Interest paid | **(15,155)** | (26,132) |
| Interest received | **16,201** | 2,056 |
| Net cash from operating activities | **62,473** | 460,455 |
| **Cash flows from investing activities** | | |
| Purchase of tangible assets | **-** | (3,773) |
| Net cash used in investing activities | **-** | (3,773) |
| Effect of exchange rates on cash and equivalents | **-** | 1,656 |
| **Net increase in cash and cash equivalents** | **62,473** | 458,338 |
| **Cash and cash equivalents at the beginning of the period** | **1,770,767** | 1,312,429 |
| **Cash and cash equivalents at the end of the period** | **1,833,240** | 1,770,767 |

**The notes on pages 14 to 23 form part of these financial statements.**

# EHSAAS TRUST

## Company Limited by Guarantee

## Notes to the Financial Statements

## Year ended 31 December 2023

### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is AMC House, Ground Floor, 12 Cumberland Avenue, London, NW10 7QL, United Kingdom.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) effective 1 January 2019) and the Companies Act 2006.

### 3. Accounting Policies

**Basis of preparation**

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Agency funds are subject to disbursement on their expenditure defined by the "Agency Contract" signed and agreed between the principal and agent.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

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

Incoming resources from charitable trading activity are accounted for when earned.

**Resources expended**

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

Agency funds are payments made to third parties under the agency contract which has been disclosed through notes to accounts.

**Going concern**

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

**Foreign currencies**

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other recognised gains and losses unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**Depreciation**

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

| | | |
|---|---|---|
| Office equipment | - | 33% straight line |

**4. Limited by guarantee**

The charity is a company limited by guarantee. The members of the company are the trustees, named on page 1 of the trustee’s report. In the event of the charity being wound up the liability in respect of the guarantee is limited to £10 per member of the charity.

## 5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** |
|---|---|---|---|
| **Donations** | | | |
| Donations | 260,110 | 658,015 | **918,125** |
| **Gifts** | | | |
| Gift Aid – UK | 100,005 | – | **100,005** |
| | 360,115 | 658,015 | **1,018,130** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| **Donations** | | | |
| Donations | 449,024 | 808,690 | 1,257,714 |
| **Gifts** | | | |
| Gift Aid – UK | 162,575 | – | 162,575 |
| | 611,599 | 808,690 | 1,420,289 |

## 6. Expenditure on raising funds

| | Unrestricted funds £ | **Total funds 2023 £** | Unrestricted funds £ | Total funds 2022 £ |
|---|---|---|---|---|
| Wages, salaries and consultancy | 106,330 | **106,330** | 129,300 | 129,300 |
| Office expenses | 51,619 | **51,619** | 48,497 | 48,497 |
| Printing, postage and stationery | 122,002 | **122,002** | 169,434 | 169,434 |
| Total | 279,951 | **279,951** | 347,231 | 347,231 |

## 7. Investment income

| | Unrestricted Funds £ | **Total Funds 2023 £** | Unrestricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|---|
| Bank interest receivable | 16,201 | **16,201** | 2,056 | 2,056 |

## 8. Other income

| | Unrestricted Funds £ | **Total Funds 2023 £** | Unrestricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|---|
| Other income - agency commission | 88,372 | **88,372** | 82,634 | 82,634 |

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

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2023 £** |
|---|---|---|---|
| Health | – | 23,602 | **23,602** |
| Community | 11,503 | 130,057 | **141,560** |
| Food | 80,520 | 348,010 | **428,530** |
| Water | 23,006 | 67,471 | **90,477** |
| Employment | – | 1,076 | **1,076** |
| Emergency | – | 65,047 | **65,047** |
| Education | – | 4,682 | **4,682** |
| Governance costs (Note 22) | 27,517 | – | **27,517** |
| | 142,546 | 639,945 | **782,491** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| Health | – | 26,412 | 26,412 |
| Community | 11,076 | 41,229 | 52,305 |
| Food | 77,528 | 291,750 | 369,278 |
| Water | 22,151 | 73,203 | 95,354 |
| Employment | – | 1,712 | 1,712 |
| Emergency | – | 78,823 | 78,823 |
| Education | – | 2,139 | 2,139 |
| Governance costs (Note 22) | 42,207 | – | 42,207 |
| | 152,962 | 515,268 | 668,230 |

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

| | Activities undertaken directly £ | Support costs £ | **Total funds 2023 £** | Total funds 2022 £ |
|---|---|---|---|---|
| Health | 23,602 | – | **23,602** | 26,412 |
| Community | 130,057 | 11,503 | **141,560** | 52,305 |
| Food | 348,010 | 80,520 | **428,530** | 369,278 |
| Water | 67,471 | 23,006 | **90,477** | 95,354 |
| Employment | 1,076 | – | **1,076** | 1,712 |
| Emergency | 65,047 | – | **65,047** | 78,823 |
| Education | 4,682 | – | **4,682** | 2,139 |
| Governance costs (Note 22) | – | 27,517 | **27,517** | 42,207 |
| | 639,945 | 142,546 | **782,491** | 668,230 |

### 11. Net income

Net income is stated after charging/(crediting):

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Depreciation of tangible fixed assets | **2,665** | 4,564 |

### 12. Auditor's remuneration

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Fees payable for the audit of the financial statements | **5,000** | 5,000 |

### 13. Staff costs

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

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Wages and salaries | **73,273** | 67,450 |

The average headcount of employees during the year was 6 (2022: 6). The average number of full-time equivalent employees during the year is analysed as follows:

| | **2023** | 2022 |
|---|---|---|
| | **No** | No |
| Number of staff | **3** | 3 |
| Number of voluntary staff | **3** | 3 |
| | **6** | 6 |

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

### 14. Trustee remuneration and expenses

The Trustees did not receive any remuneration and did not charge any expenses during the year or the previous year.

### 15. Other recognised gains/losses

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

| | Unrestricted Funds | **Total Funds 2023** | Unrestricted Funds | Total Funds 2022 |
|---|---|---|---|---|
| | £ | **£** | £ | £ |
| Foreign exchange gains | – | – | 1,656 | 1,656 |

### 16. Tangible fixed assets

| | Equipment £ | **Total £** |
|---|---|---|
| **Cost** | | |
| At 1 Jan 2023 | 12,190 | **12,190** |
| Additions | – | – |
| **At 31 Dec 2023** | 12,190 | **12,190** |
| **Depreciation** | | |
| At 1 Jan 2023 | 8,298 | **8,298** |
| Charge for the period | 2,665 | **2,665** |
| **At 31 Dec 2023** | 10,963 | **10,963** |
| **Carrying amount** | | |
| **At 31 Dec 2023** | 1,227 | **1,227** |
| At 31 Dec 2022 | 3,892 | 3,892 |

### 17. Debtors

| | **2023 £** | 2022 £ |
|---|---|---|
| Trade debtors | **4,798** | 4,973 |
| Prepayments and accrued income | **6,250** | 333 |
| | **11,048** | 5,306 |

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

| | **2023 £** | 2022 £ |
|---|---|---|
| Trade creditors | **82,770** | 77,540 |
| Accruals and deferred income | **7,000** | 7,000 |
| Social security and other taxes | **59** | - |
| | **89,829** | 84,540 |

### 19. Analysis of charitable funds

**Unrestricted funds**

| | At 1 Jan 2023 £ | Income £ | Expenditure £ | **At 31 Dec 2023 £** |
|---|---|---|---|---|
| General funds | 886,803 | 464,688 | (422,497) | **928,994** |

| | At 1 Nov 2021 £ | Income £ | Expenditure £ | At 31 Dec 2022 £ |
|---|---|---|---|---|
| General funds | 689,051 | 696,289 | (498,537) | 886,803 |

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

**Restricted funds**

| | At 1 Jan 2023 £ | Income £ | Expenditure £ | **At 31 Dec 2023 £** |
|---|---|---|---|---|
| Food | 233,651 | 296,694 | (348,011) | **182,334** |
| Water | 101,628 | 85,968 | (67,471) | **120,125** |
| Education | 24,121 | 4,796 | (4,682) | **24,235** |
| Employment | 31,798 | 12,162 | (1,076) | **42,884** |
| Emergency | 277,387 | 114,335 | (65,047) | **326,675** |
| Health | 68,641 | 42,702 | (23,602) | **87,741** |
| Community | 71,396 | 101,358 | (130,056) | **42,698** |
| | 808,622 | 658,015 | (639,945) | **826,692** |

| | At 1 Nov 2021 £ | Income £ | Expenditure £ | At 31 Dec 2022 £ |
|---|---|---|---|---|
| Food | 189,069 | 336,331 | (291,749) | 233,651 |
| Water | 58,244 | 116,587 | (73,203) | 101,628 |
| Education | 9,735 | 16,525 | (2,139) | 24,121 |
| Employment | 19,228 | 14,282 | (1,712) | 31,798 |
| Emergency | 127,995 | 228,215 | (78,823) | 277,387 |
| Health | 55,094 | 39,959 | (26,412) | 68,641 |
| Community | 55,835 | 56,791 | (41,230) | 71,396 |
| | 515,200 | 808,690 | (515,268) | 808,622 |

### 20. Agency Agreement

The charity has an agency relationship with Ehsaas Foundation, a charitable organisation registered in the USA as the principal. Ehsaas Trust being an agent is operating in an area where the principal Ehsaas Foundation does not.

Ehsaas Foundation gives Ehsaas Trust agency commission for providing agent services. This commission is recognised as income in Ehsaas Trust and expended for its charitable activities.

**Total value of funds disbursed under Agency relationship**

The charity has disbursed the following payments under the agency relationship for charitable activities.

**Total amount of agency funds paid**

| | **2023 £** | 2022 £ |
|---|---|---|
| Ration packs, mobile kitchens sehri & iftar | **354,938** | 390,956 |
| Water | **367,463** | 237,379 |
| Agency commission to Ehsaas Trust | **88,372** | 82,634 |
| | **810,773** | 710,969 |

**20. Agency agreement** ***(continued)***

Ehsaas Trust has transferred the agency funds to the following institutions as per the guidelines and instructions of the principal for the following purposes;

**Purpose**: The agency fund has been provided for the following charitable purposes.

**Ration**: To help those who cannot afford food in these desperate and uncertain times.

**Mobile Kitchen**: Many people in the developing world only eat once a day and sometimes have nothing for days on end. Mobile kitchens (dastarkhuwan) are for the poor and those on low incomes.

**Sehri & Iftar**: Our mission is to bring together, coordinate efforts and value the importance of uplifting the welfare of needy people in Pakistan by giving them the basic food necessities, as what food they rightly require in the Holy month of Ramadan.

**Hand Pump Project**: To install hand pumps for the provision of clean usable water for their daily use and make clean water easily accessible to the poor and deprived areas.

**Employment**: People do not want charity. They need to be provided with opportunities to get themselves out of the vicious cycle of poverty. Ehsaas have launched livelihood project of 'Sewing Machine' assistance to help empower poor jobless people with a means to earn their daily livelihoods and help themselves and their families out of poverty.

**MOVEMENTS OF AGENCY FUNDS**

During the year the following activities were carried out to assist the beneficiaries of the principal;

| | Balance at 1 Jan 2023 £ | Agency Funds Incoming £ | Agency Funds Outgoing £ | Balance at 31 Dec 2023 £ |
|---|---|---|---|---|
| Ration packs, mobile kitchens sehri & iftar | 257,893 | 751,693 | 354,938 | **654,648** |
| Water | 116,734 | 942,943 | 367,463 | **692,214** |
| Employment | 1,182 | – | – | **1,182** |
| Agency commission to Ehsaas Trust | – | 88,372 | 88,372 | **–** |
| | 375,809 | 1,783,008 | 810,773 | **1,348,044** |

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

| | **Unrestricted Funds** £ | **Restricted Funds** £ | **Total Funds 2023** **£** |
|---|---|---|---|
| Fixed Assets | 1,227 | – | **1,227** |
| Debtors | 11,048 | – | **11,048** |
| Cash at bank and in hand | 933,787 | 899,453 | **1,833,240** |
| Creditors (falling due within one year) | (17,068) | (72,761) | **(89,829)** |
| Net assets | 928,994 | 826,692 | **1,755,686** |
| Unrestricted funds | 928,994 | – | **928,994** |
| Restricted funds | – | 826,692 | **826,692** |
| Total charity funds | 928,994 | 826,692 | **1,755,686** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| Fixed Assets | 3,892 | – | 3,892 |
| Debtors | 5,306 | – | 5,306 |
| Cash at bank and in hand | 894,205 | 876,562 | 1,770,767 |
| Creditors (falling due within one year) | (16,600) | (67,940) | (84,540) |
| Net assets | 886,803 | 808,622 | 1,695,425 |
| Unrestricted funds | 886,803 | – | 886,803 |
| Restricted funds | – | 808,622 | 808,622 |
| Total charity funds | 886,803 | 808,622 | 1,695,425 |

### 22. Governance costs

| | Unrestricted funds £ | **Total funds 2023** **£** | Unrestricted funds £ | Total funds 2022 £ |
|---|---|---|---|---|
| Audit and accountancy | **9,697** | **9,697** | 11,511 | 11,511 |
| Bank and finance charges | **15,155** | **15,155** | 26,132 | 26,132 |
| Depreciation | **2,665** | **2,665** | 4,564 | 4,564 |
| Total | **27,517** | **27,517** | 42,207 | 42,207 |

### 23. Analysis of changes in cash flow

| | At 1 Jan 2023 | Cash flows | **At 31 Dec 2023** |
|---|---|---|---|
| | £ | £ | **£** |
| Cash at bank and in hand | 1,770,767 | 62,473 | **1,833,240** |

### 24. Related parties

The trustees received no remuneration and were not paid any expenses for attending meetings directly related to their duties as trustees.

The charity has a close working relationship with Ehsaas Foundation which is a registered charity in the USA. During the year Ehsaas Trust was related to Ehsaas Foundation due to having one common trustee. Ehsaas Trust was nominated as an agent by Ehsaas Foundation as a principal to distribute the funds it holds to specified third parties in accordance with the instructions and directions given.

Ehsaas Trust acts only in accordance with the instructions and direction of the principal.

The total amount of funds received from the principal under the agency agreement during the year was as follows:

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Funds received for charitable expenditures as specified | **1,694,636** | 741,933 |
| Agency commission to Ehsaas Trust | **88,372** | 82,634 |
| Total funds received | **1,783,008** | 824,567 |

**EHSAAS TRUST**

England & Wales - Charity number 1144950

# Accounts

COMPANY REGISTRATION NUMBER: 07634784

CHARITY REGISTRATION NUMBER: 1144950

# EHSAAS TRUST

## Company Limited by Guarantee

## Financial Statements

## 31 December 2022

# EHSAAS TRUST

## Company Limited by Guarantee

## Financial Statements

## Period ended 31 December 2022


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| Notes to the financial statements | 14 |

# EHSAAS TRUST

## Company Limited by Guarantee

## Trustees' Annual Report (Incorporating the Director's Report)

## Period ended 31 December 2022

| | |
|---|---|
| **Reference and administrative details** | |
| **Registered charity name** | EHSAAS TRUST |
| **Charity registration number** | 1144950 |
| **Company registration number** | 07634784 |
| **Principal office** | AMC House<br>Ground Floor<br>12 Cumberland Avenue<br>London<br>NW10 7QL<br>United Kingdom |
| **Registered office** | AMC House<br>Ground Floor<br>12 Cumberland Avenue<br>London<br>NW10 7QL<br>United Kingdom |
| **The trustees** | Mr Asif Iqbal<br>Mr Shahnawaz Khan<br>Mr Muhammad Yaqoob Iqbal |
| **Auditor** | K K Associates<br>Chartered Accountants & Statutory Auditor<br>305 Crown House<br>Park Royal<br>North Circular Road<br>London<br>NW10 7PN |
| **Bankers** | National Westminster<br>1 Abbey Road<br>London<br>United Kingdom<br>NW10 7RA<br><br>Al Rayan Bank<br>44 Hans Crescent<br>Knightsbridge<br>London<br>United Kingdom<br>SW1X 0LZ<br><br>United National Bank Ltd<br>2 Brook Street<br>London<br>United Kingdom<br>W1S 1BQ |

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 period ended 31 December 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).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

Ehsaas Trust is registered with the Charity Commission as a charity since 6 December 2011 under registration number 1144950. It was incorporated as a charitable company limited by guarantee on 16 May 2011 with Companies House under company registration number 07634784.

The charity is managed by a board of trustees, who are also the directors of the company. The charity trustees are responsible for and actively engaged in the overall management and control of the company, working with other persons on a voluntary basis. The trustees give their time freely and receive no remuneration or other financial benefits.

Details of trustee expenses and related party transactions are disclosed in financial statements. The trustees are required to disclose all relevant interests under the Trust's policy to avoid any conflict of interest.

During the period ended 31 December 2022, the following individuals served as trustees:

- Mr Asif Iqbal (Chairman)
- Mr Muhammad Yaqoob Iqbal
- Mr Shahnawaz Khan

**Recruitment and appointment of new trustees**

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

### OBJECTIVES AND ACTIVITIES

**Objectives, aims and public benefit**

The principal aims and objectives of Ehsaas Trust is to aid and help low-income families to alleviate their poverty and suffering by taking care of their necessities of food, water, shelter, health, education and employment, all without compromising their dignity. In addition, Ehsaas Trust also rapidly implements emergency humanitarian relief in areas that have been struck by calamity.

The source of income is public donations. No grant was received from any government organisation.

### STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

**Achievements and performance**

During the period, Ehsaas Trust has achieved its objectives by investing in the following projects;

**Food Kitchen**: Ehsaas food kitchen provides a nutritional and dignified meal served twice a day. Ehsaas has established 5 mobile kitchens (dastarkhuwan) for the poor and those on low incomes in different areas across Pakistan. These mobile kitchens are primarily focused in poor areas where people eat only once a day and sometimes have nothing for days on end.

**Ration Packs**: The basic objective of the project is to support poor and needy families by providing monthly rations that cover the food needs of families who are unable to afford it due to a lack of job opportunities, increased inflation and the severe rise in prices of basic commodities. Ehsaas launched the 'Food Support Programme' in partnership with our partners. Ration pack include;

| | |
|---|---|
| Flour (Atta) | Daal Masoor |
| Basmati Rice | Coriander Powder |
| Sugar | Turmeric Powder |
| Cooking Oil | Tea |
| Daal Channa | Salt |
| Daal Moong | Red Chilli Powder |

**Qurbani**: Ehsaas Trust provides Qurbani in Pakistan, India, Jammu & Kashmir. Qurbani is usually carried out by the staff and partners on the ground. The meat is distributed on the three days of Eid amongst the people of the very poorest areas.

**Ramadan (Sher & Iftar)**: Ehsaas Trust provides Sehri and Iftari food camps in different cities of Pakistan to the needy people during the holy month of Ramadan.

**Emergency:** This year Ehsaas Trust extended support to the victims of devastating flood in Pakistan by way of food support and shelter.

**Water**: Safe water supplies, hygienic sanitation and good water management are fundamental for human growth and health. Water borne diseases are rampant in many economically depressed rural areas of Pakistan due to lack of clean running water. The only alternative is to install hand pumps or deep wells (drilled wells) to draw clean water from the ground.

Ehsaas has provided clean and safe drinking water to thousands of families in Pakistan. Ehsaas Trust has installed hand pumps, mainly in the centre of villages to ensure families have access to these hand pumps.

**Education**: By providing long-life learning opportunities, broadening horizons to participate encouraging individuals to develop their confidence and skills to define, achieve and recognise personal success.

**Health**: Ehsaas Trust is involved in setting up of free medical camps in most needy areas of Pakistan. Ehsaas Trust health projects are run in some of the most deprived areas of Pakistan and vary from helping individuals with life threatening illnesses to supporting institutions such as the Fatima Bai Hospital. In addition, Ehsaas Trust also provides free eye camps with free spectacles and cataract operations.

**Financial review**

The charity received donations and funds of £1,504,979 during the period. Total outgoing resources amounted to £1,013,805.

Total available funds as at 31 December 2022 amounted to £1,695,425 of which £808,622 related to restricted funds and £886,803 was available for unrestricted purposes.

The Trustees are satisfied that the charities activities during the period have met their objectives and are satisfied with the financial position at the period end.

**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 work towards building and/or retaining a constant surplus covering the total of three months of core staff and overheads costs, to reduce the burden if a financial crisis arose.

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

**FUTURE PLANS**

During this period Ehsaas Trust continued its work, for the development of our programmes, working closely with our teams in the countries to provide the best possible care for individuals and children.

The Trustees have not planned any significant changes to the charity's activities.

**RISK MANAGEMENT POLICY**

The charity takes robust steps to manage the risks involved in achieving of its aims and objectives. The directors identify and review on an annual basis the major risks to which the charity is exposed and have established systems to manage these risks and have implemented procedures designed to minimise any potential impact on the charity should these risks materialise.

**PUBLIC BENEFITS**

The trustees confirm that they comply with their duty in section 17 of the Charities Act 2011 and have due regard to the public benefit guidance published by the Charity Commission.

**FUNDRAISING**

Ehsaas Trust strategy is to use different modes of fundraising, which include donations by direct mail, online platforms and TV appeals. Our staff perform the fundraising activities. As a registered member of the Fundraising Regulator, we abide by its Fundraising Code of Practice.

We ensure our staff are fully briefed about the code of conduct with regard to the protection of the community and the need to identify, respect, support and protect vulnerable people.

**Trustees' responsibilities statement**

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditor**

Each of the persons who are a trustee at the date of approval of this report confirms that:

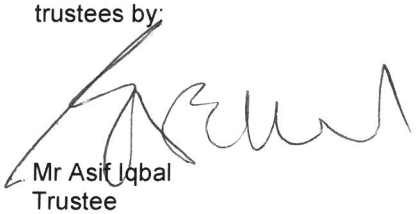
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27 October 2023 and signed on behalf of the board of trustees by:



Mr Asif Iqbal
Trustee

# EHSAAS TRUST

## Company Limited by Guarantee

## Independent Auditor's Report to the Members of EHSAAS TRUST

## Period ended 31 December 2022

### Opinion

We have audited the financial statements of Ehsaas Trust (the 'charitable company') for the period ended 31 December 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the 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 auditor's 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 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 trustees' report, which includes the directors' report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**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 trustees' report. We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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 alternate but to do so.

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

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

· We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity, which it has to comply with. Our audit tests included tests to check this compliance to the extent that we are expected to do so.

· In our risk assessment process detailed discussions and planning took place to ensure that our audit procedures are so designed that any material irregularity including fraud will be uncovered when we carry out our tests.

· In addition, our meetings with the company's management included enquiries that were focused on the detection of irregularities including fraud. Discussions included consideration of the risk of management override on controls and segregation of duties.

· As part of our audit, we reviewed all significant transactions that took place during the year. In addition, we reviewed Board minutes and any correspondence with all regulatory authorities.

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

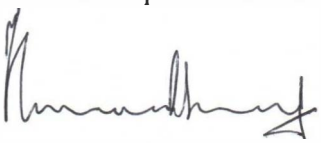
Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Use of our report**

This report is made solely to the 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company members as a body, for our audit work, for this report, or for the opinions we have formed.



Kamal A. Kureshi
(Senior Statutory Auditor)

For and on behalf of K K Associates, Statutory Auditor
305 Crown House, North Circular Road
Park Royal, London, NW10 7PN
27 October 2023

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Financial Activities (including income and expenditure account)

## Period ended 31 December 2022

| | Note | 2022 Unrestricted funds £ | 2022 Restricted funds £ | 2022 Total funds £ | 2021 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments** | | | | | |
| Donations and legacies | **5** | 611,599 | 808,690 | **1,420,289** | 1,300,161 |
| Investment Income | **7** | 2,056 | – | **2,056** | 17 |
| Other income | **8** | 82,634 | – | **82,634** | 82,172 |
| **Total income** | | 696,289 | 808,690 | **1,504,979** | 1,382,350 |
| **Expenditure** | | | | | |
| Expenditure on raising funds | **6** | 347,231 | – | **347,231** | 272,780 |
| Expenditure on charitable activities | **9,10** | 152,962 | 515,268 | **668,230** | 706,922 |
| **Total expenditure** | | 500,193 | 515,268 | **1,015,461** | 979,702 |
| Net recognised gains | **15** | 1,656 | – | **1,656** | – |
| **Net income and net movement in funds** | | 197,752 | 293,422 | **491,174** | 402,648 |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 689,051 | 515,200 | **1,204,251** | 801,603 |
| **Total funds carried forward** | | 886,803 | 808,622 | **1,695,425** | 1,204,251 |

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

**The notes on pages 14 to 23 form part of these financial statements.**

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Financial Position

## 31 December 2022

| | Note | 2022 £ | £ | 2021 £ |
|---|---|---|---|---|
| **Fixed assets** | | | | |
| Tangible fixed assets | **16** | | **3,892** | 4,683 |
| **Current assets** | | | | |
| Debtors | **17** | **5,306** | | 3,064 |
| Cash at bank and in hand | | **1,770,767** | | 1,312,429 |
| | | **1,776,073** | | 1,315,493 |
| **Creditors: amounts falling due within one year** | **18** | **84,540** | | 115,925 |
| **Net current assets** | | | **1,691,533** | 1,199,568 |
| **Total assets less current liabilities** | | | **1,695,425** | 1,204,251 |
| **Net assets** | **21** | | **1,695,425** | 1,204,251 |
| **Funds of the charity** | | | | |
| Restricted funds | **19** | | **808,622** | 515,200 |
| Unrestricted funds | **19** | | **886,803** | 689,051 |
| **Total charity funds** | **21** | | **1,695,425** | 1,204,251 |

These financial statements have been prepared in accordance with the provisions applicable to small companies' regimes set out in part 15 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charities Act 2011 with respect to accounting records and preparation of accounts.

These financial statements were approved by the board of trustees and authorised for issue on 27 October 2023, and are signed on behalf of the board by:

Mr Asif Iqbal
Trustee

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Cash Flows

## Period ended 31 December 2022

| | 2022<br>£ | 2021<br>£ |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net income | **491,174** | 402,648 |
| *Adjustments for:* | | |
| Depreciation of tangible fixed assets | **4,564** | 2,742 |
| Other recognised losses/(gains) | **(1,656)** | – |
| Other interest receivable and similar income | **(2,056)** | (17) |
| Interest payable and similar charges | **26,132** | 25,490 |
| Accrued expenses/(income) | **(8,000)** | (906) |
| *Changes in:* | | |
| Trade and other debtors | **(2,242)** | 4,417 |
| Trade and other creditors | **(23,385)** | (91,157) |
| Cash generated from operations | **484,531** | 343,217 |
| Interest paid | **(26,132)** | (25,490) |
| Interest received | **2,056** | 17 |
| Net cash from operating activities | **460,455** | 317,744 |
| **Cash flows from investing activities** | | |
| Purchase of tangible assets | **(3,773)** | (1,124) |
| Net cash used in investing activities | **(3,773)** | (1,124) |
| Effect of exchange rates on cash and equivalents | **1,656** | - |
| **Net increase in cash and cash equivalents** | **458,338** | 316,620 |
| **Cash and cash equivalents at the beginning of the period** | **1,312,429** | 995,809 |
| **Cash and cash equivalents at the end of the period** | **1,770,767** | 1,312,429 |

**The notes on pages 14 to 23 form part of these financial statements.**

# EHSAAS TRUST

## Company Limited by Guarantee

## Notes to the Financial Statements

## Period ended 31 December 2022

### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is AMC House, Ground Floor, 12 Cumberland Avenue, London, NW10 7QL, United Kingdom.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) effective 1 January 2019) and the Companies Act 2006.

### 3. Accounting Policies

#### Basis of preparation

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Agency funds are subject to disbursement on their expenditure defined by the "Agency Contract" signed and agreed between the principal and agent.

#### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

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

Incoming resources from charitable trading activity are accounted for when earned.

#### Resources expended

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

Agency funds are payments made to third parties under the agency contract which has been disclosed through notes to accounts.

**Going concern**

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

**Foreign currencies**

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other recognised gains and losses unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

**Depreciation**

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

| | | |
|---|---|---|
| Office equipment | - | 33% straight line |

**4. Limited by guarantee**

The charity is a company limited by guarantee. The members of the company are the trustees, named on page 1 of the trustee's report. In the event of the charity being wound up the liability in respect of the guarantee is limited to £10 per member of the charity.

### 5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2022 £** |
|---|---|---|---|
| **Donations** | | | |
| Donations | 449,024 | 808,690 | **1,257,714** |
| **Gifts** | | | |
| Gift Aid – UK | 162,575 | – | **162,575** |
| | 611,599 | 808,690 | **1,420,289** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|
| **Donations** | | | |
| Donations | 543,003 | 640,905 | 1,183,908 |
| **Gifts** | | | |
| Gift Aid – UK | 116,253 | – | 116,253 |
| | 659,256 | 640,905 | 1,300,161 |

### 6. Expenditure on raising funds

| | Unrestricted funds £ | **Total funds 2022 £** | Unrestricted funds £ | Total funds 2021 £ |
|---|---|---|---|---|
| Wages, salaries and consultancy | 129,300 | **129,300** | 102,100 | 102,100 |
| Office expenses | 48,497 | **48,497** | 37,810 | 37,810 |
| Printing, postage and stationery | 169,434 | **169,434** | 132,870 | 132,870 |
| Total | 347,231 | **347,231** | 272,780 | 272,780 |

### 7. Investment income

| | Unrestricted Funds £ | **Total Funds 2022 £** | Unrestricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|---|
| Bank interest receivable | 2,056 | **2,056** | 17 | 17 |

### 8. Other income

| | Unrestricted Funds £ | **Total Funds 2022 £** | Unrestricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|---|
| Other income - agency commission | 82,634 | **82,634** | 82,172 | 82,172 |

## 9. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2022 £** |
|---|---|---|---|
| Health | – | 26,412 | **26,412** |
| Community | 11,076 | 41,229 | **52,305** |
| Food | 77,528 | 291,750 | **369,278** |
| Water | 22,151 | 73,203 | **95,354** |
| Employment | – | 1,712 | **1,712** |
| Emergency | – | 78,823 | **78,823** |
| Education | – | 2,139 | **2,139** |
| Governance costs (Note 22) | 42,207 | – | **42,207** |
| | 152,962 | 515,268 | **668,230** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|
| Health | – | 8,413 | 8,413 |
| Community | 21,394 | 48,298 | 69,692 |
| Food | 149,761 | 302,795 | 452,556 |
| Water | 42,789 | 83,995 | 126,784 |
| Employment | – | 1,716 | 1,716 |
| Emergency | – | 3,288 | 3,288 |
| Education | – | 2,425 | 2,425 |
| Governance costs (Note 22) | 42,048 | – | 42,048 |
| | 255,992 | 450,930 | 706,922 |

## 10. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | **Total funds 2022 £** | Total funds 2021 £ |
|---|---|---|---|---|
| Health | 26,412 | – | **26,412** | 8,413 |
| Community | 41,229 | 11,076 | **52,305** | 69,692 |
| Food | 291,750 | 77,528 | **369,278** | 452,556 |
| Water | 73,203 | 22,151 | **95,354** | 126,784 |
| Employment | 1,712 | – | **1,712** | 1,716 |
| Emergency | 78,823 | – | **78,823** | 3,288 |
| Education | 2,139 | – | **2,139** | 2,425 |
| Governance costs (Note 22) | – | 42,207 | **42,207** | 42,048 |
| | 515,268 | 152,962 | **668,230** | 706,922 |

## 11. Net income

Net income is stated after charging/(crediting):

| | 2022 £ | 2021 £ |
|---|---|---|
| Depreciation of tangible fixed assets | **4,564** | 2,742 |

## 12. Auditor's remuneration

| | 2022 £ | 2021 £ |
|---|---|---|
| Fees payable for the audit of the financial statements | **5,000** | 6,000 |

## 13. Staff costs

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

| | 2022 £ | 2021 £ |
|---|---|---|
| Wages and salaries | **67,450** | 31,300 |

The average headcount of employees during the year was 6 (2021: 5). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2022 No | 2021 No |
|---|---|---|
| Number of staff | **3** | 2 |
| Number of voluntary staff | **3** | 3 |
| | **6** | 5 |

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

## 14. Trustee remuneration and expenses

The Trustees did not receive any remuneration and did not charge any expenses during the year or the previous year.

## 15. Other recognised gains/losses

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

| | Unrestricted Funds £ | **Total Funds 2022 £** | Unrestricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|---|
| Foreign exchange gains | 1,656 | **1,656** | - | - |

## 16. Tangible fixed assets

| | Equipment £ | Total £ |
|---|---|---|
| **Cost** | | |
| At 1 Nov 2021 | 8,417 | **8,417** |
| Additions | 3,773 | **3,773** |
| **At 31 Dec 2022** | 12,190 | **12,190** |
| **Depreciation** | | |
| At 1 Nov 2021 | 3,734 | **3,734** |
| Charge for the period | 4,564 | **4,564** |
| **At 31 Dec 2022** | 8,298 | **8,298** |
| **Carrying amount** | | |
| **At 31 Dec 2022** | 3,892 | **3,892** |
| At 31 Oct 2021 | 4,683 | 4,683 |

## 17. Debtors

| | **2022 £** | 2021 £ |
|---|---|---|
| Trade debtors | **4,973** | 1,643 |
| Prepayments and accrued income | **333** | 1,421 |
| | **5,306** | 3,064 |

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

| | **2022 £** | 2021 £ |
|---|---|---|
| Trade creditors | **77,540** | 100,600 |
| Accruals and deferred income | **7,000** | 15,000 |
| Social security and other taxes | **–** | 325 |
| | **84,540** | 115,925 |

## 19. Analysis of charitable funds

**Unrestricted funds**

| | At 1 Nov 2021 £ | Income £ | Expenditure £ | **At 31 Dec 2022 £** |
|---|---|---|---|---|
| General funds | 689,051 | 696,289 | (498,537) | **886,803** |

| | At 1 Nov 2020 £ | Income £ | Expenditure £ | At 31 Oct 2021 £ |
|---|---|---|---|---|
| General funds | 476,378 | 741,445 | (528,772) | 689,051 |

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

**Restricted funds**

| | At 1 Nov 2021 £ | Income £ | Expenditure £ | **At 31 Dec 2022 £** |
|---|---|---|---|---|
| Food | 189,069 | 336,331 | (291,749) | **233,651** |
| Water | 58,244 | 116,587 | (73,203) | **101,628** |
| Education | 9,735 | 16,525 | (2,139) | **24,121** |
| Employment | 19,228 | 14,282 | (1,712) | **31,798** |
| Emergency | 127,995 | 228,215 | (78,823) | **277,387** |
| Health | 55,094 | 39,959 | (26,412) | **68,641** |
| Community | 55,835 | 56,791 | (41,230) | **71,396** |
| | 515,200 | 808,690 | (515,268) | **808,622** |

| | At 1 Nov 2020 £ | Income £ | Expenditure £ | At 31 Oct 2021 £ |
|---|---|---|---|---|
| Food | 109,343 | 382,521 | (302,795) | 189,069 |
| Water | 25,930 | 116,309 | (83,995) | 58,244 |
| Education | 6,275 | 5,885 | (2,425) | 9,735 |
| Employment | 6,653 | 14,291 | (1,716) | 19,228 |
| Emergency | 110,025 | 21,258 | (3,288) | 127,995 |
| Health | 25,845 | 37,662 | (8,413) | 55,094 |
| Community | 41,154 | 62,979 | (48,298) | 55,835 |
| | 325,225 | 640,905 | (450,930) | 515,200 |

### 20. Agency Agreement

The charity has an agency relationship with Ehsaas Foundation, a charitable organisation registered in the USA as the principal. Ehsaas Trust being an agent is operating in an area where the principal Ehsaas Foundation does not.

Ehsaas Foundation gives Ehsaas Trust agency commission for providing agent services. This commission is recognised as income in Ehsaas Trust and expended for its charitable activities.

**Total value of funds disbursed under Agency relationship**

The charity has disbursed the following payments under the agency relationship for charitable activities.

**Total amount of agency funds paid**

| | **2022 £** | 2021 £ |
|---|---|---|
| Ration packs, mobile kitchens sehri & iftar | **390,956** | 131,281 |
| Water | **237,379** | 103,913 |
| Agency commission to Ehsaas Trust | **82,634** | 82,172 |
| | **710,969** | 317,366 |

## 20. Agency agreement *(continued)*

Ehsaas Trust has transferred the agency funds to the following institutions as per the guidelines and instructions of the principal for the following purposes;

**Purpose**: The agency fund has been provided for the following charitable purposes.

**Ration**: To help those who cannot afford food in these desperate and uncertain times.

**Mobile Kitchen**: Many people in the developing world only eat once a day and sometimes have nothing for days on end. Mobile kitchens (dastarkhuwan) are for the poor and those on low incomes.

**Sehri & Iftar**: Our mission is to bring together, coordinate efforts and value the importance of uplifting the welfare of needy people in Pakistan by giving them the basic food necessities, as what food they rightly require in the Holy month of Ramadan.

**Hand Pump Project**: To install hand pumps for the provision of clean usable water for their daily use and make clean water easily accessible to the poor and deprived areas.

**Employment**: People do not want charity. They need to be provided with opportunities to get themselves out of the vicious cycle of poverty. Ehsaas have launched livelihood project of 'Sewing Machine' assistance to help empower poor jobless people with a means to earn their daily livelihoods and help themselves and their families out of poverty.

**MOVEMENTS OF AGENCY FUNDS**

During the year the following activities were carried out to assist the beneficiaries of the principal;

| | Balance at 1 Nov 2021 £ | Agency Funds Incoming £ | Agency Funds Outgoing £ | Balance at 31 Dec 2022 £ |
|---|---|---|---|---|
| Ration packs, mobile kitchens sehri & iftar | 103,460 | 545,389 | 390,956 | **257,893** |
| Water | 157,569 | 196,544 | 237,379 | **116,734** |
| Employment | 1,182 | – | – | **1,182** |
| Agency commission to Ehsaas Trust | – | 82,634 | 82,634 | – |
| | 262,211 | 824,567 | 710,969 | **375,809** |

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

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|---|---|---|
| Fixed Assets | 3,892 | – | **3,892** |
| Debtors | 5,306 | – | **5,306** |
| Cash at bank and in hand | 894,205 | 876,562 | **1,770,767** |
| Creditors (falling due within one year) | (16,600) | (67,940) | **(84,540)** |
| Net assets | 886,803 | 808,622 | **1,695,425** |
| Unrestricted funds | 886,803 | – | **886,803** |
| Restricted funds | – | 808,622 | **808,622** |
| Total charity funds | 886,803 | 808,622 | **1,695,425** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|
| Fixed Assets | 4,683 | – | 4,683 |
| Debtors | 3,064 | – | 3,064 |
| Cash at bank and in hand | 696,629 | 615,800 | 1,312,429 |
| Creditors (falling due within one year) | (15,325) | (100,600) | (115,925) |
| Net assets | 689,051 | 515,200 | 1,204,251 |
| Unrestricted funds | 689,051 | – | 689,051 |
| Restricted funds | – | 515,200 | 515,200 |
| Total charity funds | 689,051 | 515,200 | 1,204,251 |

## 22. Governance costs

| | Unrestricted funds £ | **Total funds 2022 £** | Unrestricted funds £ | Total funds 2021 £ |
|---|---|---|---|---|
| Audit and accountancy | **11,511** | **11,511** | 13,815 | 13,815 |
| Bank and finance charges | **26,132** | **26,132** | 25,491 | 25,491 |
| Depreciation | **4,564** | **4,564** | 2,742 | 2,742 |
| Total | **42,207** | **42,207** | 42,048 | 42,048 |

## 23. Analysis of changes in cash flow

| | At 1 Nov 2021 £ | Cash flows £ | **At 31 Dec 2022 £** |
|---|---|---|---|
| Cash at bank and in hand | 1,312,429 | 458,338 | **1,770,767** |

## 24. Related parties

The trustees received no remuneration and were not paid any expenses for attending meetings directly related to their duties as trustees.

The charity has a close working relationship with Ehsaas Foundation which is a registered charity in the USA. During the year Ehsaas Trust was related to Ehsaas Foundation due to having one common trustee. Ehsaas Trust was nominated as an agent by Ehsaas Foundation as a principal to distribute the funds it holds to specified third parties in accordance with the instructions and directions given.

Ehsaas Trust acts only in accordance with the instructions and direction of the principal.

The total amount of funds received from the principal under the agency agreement during the year was as follows:

| | **2022 £** | 2021 £ |
|---|---|---|
| Funds received for charitable expenditures as specified | **741,933** | 463,721 |
| Agency commission to Ehsaas Trust | **82,634** | 82,172 |
| Total funds received | **824,567** | 545,893 |

**EHSAAS TRUST**

England & Wales - Charity number 1144950

# Accounts

COMPANY REGISTRATION NUMBER: 07634784

CHARITY REGISTRATION NUMBER: 1144950

# EHSAAS TRUST

## Company Limited by Guarantee

## Financial Statements

## 31 October 2021

# EHSAAS TRUST

## Company Limited by Guarantee

## Financial Statements

## Year ended 31 October 2021


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# EHSAAS TRUST

## Company Limited by Guarantee

## Trustees' Annual Report (Incorporating the Director's Report)

## Year ended 31 October 2021

**Reference and administrative details**

| | |
|---|---|
| **Registered charity name** | EHSAAS TRUST |
| **Charity registration number** | 1144950 |
| **Company registration number** | 07634784 |
| **Principal office** | Amc House<br>Ground Floor<br>12 Cumberland Avenue<br>London<br>NW10 7QL<br>United Kingdom |
| **Registered office** | Amc House<br>Ground Floor<br>12 Cumberland Avenue<br>London<br>NW10 7QL<br>United Kingdom |
| **The trustees** | Mr Asif Iqbal<br>Mr Shahnawaz Khan<br>Mr Muhammad Yaqoob Iqbal |
| **Auditor** | K K Associates<br>Chartered Accountants & Statutory Auditor<br>305 Crown House<br>Park Royal<br>North Circular Road<br>London<br>NW10 7PN |
| **Bankers** | National Westminster<br>1 Abbey Road<br>London<br>United Kingdom<br>NW10 7RA<br><br>Al Rayan Bank<br>44 Hans Crescent<br>Knightsbridge<br>London<br>United Kingdom<br>SW1X 0LZ<br><br>United National Bank Ltd<br>2 Brook Street<br>London<br>United Kingdom<br>W1S 1BQ |

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 31 October 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).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

Ehsaas Trust is registered with the Charity Commission as a charity since 6th December 2011 under registration number 1144950. It was incorporated as a charitable company limited by guarantee on 16th May 2011 with the Companies House under company registration number 07634784.

The charity is managed by a board of trustees, who are also the directors of the company. The charity trustees are responsible for and actively engaged in the overall management and control of the company, working with other persons on an entirely voluntary basis. The trustees give their time freely and receive no remuneration or other financial benefits.

Details of trustee expenses and related party transactions are disclosed in financial statements. The trustees are required to disclose all relevant interests under the Trust's policy to avoid any conflict of interest.

During the year ended 31 October 2021, the following individuals served as trustees:

- Mr Asif Iqbal (Chairman)
- Mr Muhammad Yaqoob Iqbal
- Mr Shahnawaz Khan

**Recruitment and appointment of new trustees**

Trustees are appointed in accordance with Ehsaas Trust 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 objectives. Role descriptions are issued to each Trustee and full indication is given setting out the obligations of the trustees. All trustees are issued with a copy of a Charity Commission's guide "The Essential Trustee".

### OBJECTIVES AND ACTIVITIES

**Objectives, aims and public benefit**
The objective of Ehsaas Trust is wholly for the public benefit.

The principal aims of the charity and objectives of Ehsaas Trust is to aid and help low income families to alleviate their poverty and suffering by taking care of their necessities of food, water, shelter, health, education and employment, all without compromising their dignity. In addition, Ehsaas Trust also rapidly implements emergency humanitarian relief in areas that have been struck by calamity.

The source of the income is public donations. No grant was received from any government organisation.

### STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

**Achievements and performance**

During the year Ehsaas Trust has achieved its objectives by investing in the following projects;

**Food Kitchen**: Ehsaas food kitchen provides a nutritional and dignified meal served twice a day. Ehsaas has established 5 mobile kitchens (dastarkhuwan) for the poor and those on low incomes in different areas across Pakistan. These mobile kitchens are primarily focused in poor areas where people eat only once a day and sometimes have nothing for days on end.

**Ration Packs**: The basic objective of the project is to support poor and needy families by providing monthly rations that cover the food needs of families who are unable to afford it due to lack of job opportunities, increase inflation and the severe rise in prices of basic commodities. Ehsaas launched the 'Food Support Programme' in partnership with our partners. Ration Pack include;

| | |
|---|---|
| Atta | Daal Masoor |
| Basmati Rice | Coriander Powder |
| Sugar | Turmeric Powder |
| Cooking Oil | Tea |
| Daal Channa | Salt |
| Daal Moong | Red Chilli Powder |

**Qurbani**: Ehsaas Trust provides Qurbani in Pakistan, India, Jammu & Kashmir. Qurbani is usually carried out by our staff and partners on the ground with the meat distributed on the three days of Eid amongst the people of the very poorest areas.

**Ramadan (Sher & Iftar)**: Ehsaas Trust provides Sehri and Iftari food camps in different cities of Pakistan to needy people during the holy month of Ramadan.

**Water**: Safe water supplies, hygienic sanitation and good water management, are fundamental for human growth and health. Water borne diseases are rampant in many economically depressed rural areas of Pakistan because of lack of clean running water. The only alternative is to install hand pumps or deep wells (drilled wells) to draw clean water from the ground.

Ehsaas has provided clean and safe drinking water to thousands of families in Pakistan. Ehsaas Trust has installed hand pumps, mainly in the centre of villages to ensure families have access to these hand pumps.

**Education**: By providing long life learning opportunities, broadening horizons to participate. encouraging individuals to develop their confidence and skills to define, achieve and recognise personal success.

**Health**: Ehsaas Trust is involved in setting up of free medical camps in most needy areas of Pakistan. Ehsaas Trust health projects are run in some of the most deprived areas of Pakistan and vary from helping individuals with life-threatening illnesses to supporting institutions such as the Fatima Bai Hospital. In addition, Ehsaas Trust also provides free eye camps with free spectacles and cataract operations.

### Financial review

The charity received donations and funds £1,382,350 during the period. Total outgoing resources amounted to £979,702.

Total available funds as at 31 October 2021 amounted to £1,204,251 of which £515,200 related to restricted funds and £689,051 was available for unrestricted purposes.

The Trustees are satisfied that the charities activities during the period have met their objectives and are satisfied with the financial position at the period end.

### 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 on going commitments and the work continues only when funds are available, the trustees have decided to work towards building and/or retaining a constant surplus covering the total of three months of core staff and overheads costs, to reduce the burden if a financial crises arose.

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

### FUTURE PLANS

During this year Ehsaas Trust continued its work, in spite of the ongoing pandemic and its challenges. The countries we work in continue to face challenges of rising cases and lockdowns. We will continue the development of our programmes, working closely with our teams in the countries to provide the best possible care for individuals and children.

The Trustees have not planned any significant changes to the charity's activities.

### RISK MANAGEMENT POLICY

The charity takes robust steps to manage the risks involved in achieving of its aims and objectives. The directors identify and review on an annual basis the major risks to which the charity is exposed and have established systems to manage these risks and have implemented procedures designed to minimise any potential impact on the charity should these risks materialise.

### PUBLIC BENEFITS

The trustees confirm that they comply with their duty in section 17 of the Charities Act 2011 and have due regard to the public benefit guidance published by the Charity Commission.

**FUNDRAISING**
Ehsaas Trust strategy is to use different modes of fundraising, which include donations by direct mail card, online secure form, paypal giving fund, bank transfers, cheque/postal orders, direct debit payments, TV appeals. Our staff perform the fundraising activities. As a registered member of the Fundraising Regulator, we abide by its Fundraising Code of Practice.

We ensure our staff are fully briefed about the code of conduct with regards to protection of the community and the need to identify, respect, support and protect vulnerable people.

**Trustees' responsibilities statement**

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditor**

Each of the persons who are a trustee at the date of approval of this report confirms that:

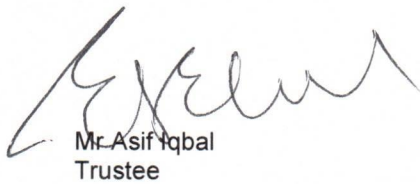
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 22 August 2022 and signed on behalf of the board of trustees by:



Mr Asif Iqbal
Trustee

# EHSAAS TRUST

## Company Limited by Guarantee

## Independent Auditor's Report to the Members of EHSAAS TRUST

## Year ended 31 October 2021

### Opinion

We have audited the financial statements of Ehsaas Trust (the 'charitable company') for the year ended 31 October 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 October 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;

- 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 auditor's 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 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 trustees' report, which includes the directors' report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**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 trustees' report. We have nothing to report in respect of the following matters in relation to which 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 prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Use of our report**

This report is made solely to the 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.



Kamal A. Kureshi
(Senior Statutory Auditor)

For and on behalf of K K Associates, Statutory Auditor
305 Crown House, North Circular Road
Park Royal, London NW10 7PN
22 August 2022

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Financial Activities
## (including income and expenditure account)

## Year ended 31 October 2021

| | Note | 2021 Unrestricted funds £ | 2021 Restricted funds £ | 2021 **Total funds** £ | 2020 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments** | | | | | |
| Donations and legacies | **5** | 659,256 | 640,905 | **1,300,161** | 1,364,475 |
| Investment income | **7** | 17 | – | **17** | 17 |
| Other income | **8** | 82,172 | – | **82,172** | 75,308 |
| **Total income** | | 741,445 | 640,905 | **1,382,350** | 1,439,800 |
| **Expenditure** | | | | | |
| Expenditure on raising funds | **6** | 272,780 | – | **272,780** | 336,674 |
| Expenditure on charitable activities | **9,10** | 255,992 | 450,930 | **706,922** | 465,639 |
| **Total expenditure** | | 528,772 | 450,930 | **979,702** | 802,313 |
| **Net income and net movement in funds** | | 212,673 | 189,975 | **402,648** | 637,487 |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 476,378 | 325,225 | **801,603** | 164,116 |
| **Total funds carried forward** | | 689,051 | 515,200 | **1,204,251** | 801,603 |

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

**The notes on pages 14 to 25 form part of these financial statements.**

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Financial Position

## 31 October 2021

| | Note | 2021 £ | £ | 2020 £ |
|---|---|---|---|---|
| **Fixed assets** | | | | |
| Tangible fixed assets | 15 | | **4,683** | 6,301 |
| **Current assets** | | | | |
| Debtors | 16 | **3,064** | | 7,481 |
| Cash at bank and in hand | | **1,312,429** | | 995,809 |
| | | **1,315,493** | | 1,003,290 |
| **Creditors: amounts falling due within one year** | 17 | **115,925** | | 207,988 |
| **Net current assets** | | | **1,199,568** | 795,302 |
| **Total assets less current liabilities** | | | **1,204,251** | 801,603 |
| **Net assets** | 20 | | **1,204,251** | 801,603 |
| **Funds of the charity** | | | | |
| Restricted funds | 18 | | **515,200** | 325,225 |
| Unrestricted funds | 18 | | **689,051** | 476,378 |
| **Total charity funds** | 20 | | **1,204,251** | 801,603 |

These financial statements have been prepared in accordance with the provisions applicable to small companies' regime set out in part 15 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charities Act 2011 with respect to accounting records and preparation of accounts.

These financial statements were approved by the board of trustees and authorised for issue on 22 August 2022, and are signed on behalf of the board by:

Mr Asif Iqbal
Trustee

**The notes on pages 14 to 25 form part of these financial statements.**

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Cash Flows

## Year ended 31 October 2021

| | 2021<br>£ | 2020<br>£ |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net income | **402,648** | 637,487 |
| *Adjustments for:* | | |
| Depreciation of tangible fixed assets | **2,742** | 992 |
| Other interest receivable and similar income | **(17)** | (17) |
| Interest payable and similar charges | **25,490** | 25,742 |
| Accrued expenses/(income) | **(906)** | 13,906 |
| *Changes in:* | | |
| Trade and other debtors | **4,417** | (5,545) |
| Trade and other creditors | **(91,157)** | (114,380) |
| Cash generated from operations | **343,217** | 558,185 |
| Interest paid | **(25,490)** | (25,742) |
| Interest received | **17** | 17 |
| Net cash from operating activities | **317,744** | 532,460 |
| **Cash flows from investing activities** | | |
| Purchase of tangible assets | **(1,124)** | (7,293) |
| Net cash used in investing activities | **(1,124)** | (7,293) |
| **Net increase in cash and cash equivalents** | **316,620** | 525,167 |
| **Cash and cash equivalents at beginning of year** | **995,809** | 470,642 |
| **Cash and cash equivalents at end of year** | **1,312,429** | 995,809 |

**The notes on pages 14 to 25 form part of these financial statements.**

## 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Amc House, Ground Floor, 12 Cumberland Avenue, London, NW10 7QL, United Kingdom.

## 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) effective 1 January 2019) and the Companies Act 2006.

## 3. Accounting policies

### Basis of preparation

### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Agency funds are subject to disbursement on their expenditure defined by the "Agency Contract" signed and agreed between the principal and agent.

### Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

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

Incoming resources from charitable trading activity are accounted for when earned.

### Resources expended

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

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

Agency funds are payments made to third parties under the agency contract which has been disclosed through notes to accounts.

## 3. Accounting policies *(continued)*

### Going concern

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

### Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

### Depreciation

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

| | | |
|---|---|---|
| Office equipment | - | 33% straight line |

## 4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees, named on page 1 of the trustees report. In the event of the charity being wound up the liability in respect of the guarantee is limited to £10 per member of the charity.

## 5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2021 £** |
|---|---|---|---|
| **Donations** | | | |
| Donations | 543,003 | 640,905 | **1,183,908** |
| **Gifts** | | | |
| Gift Aid – UK | 116,253 | – | **116,253** |
| | 659,256 | 640,905 | **1,300,161** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|---|---|---|---|
| **Donations** | | | |
| Donations | 517,160 | 696,567 | 1,213,727 |
| **Gifts** | | | |
| Gift Aid – UK | 150,748 | – | 150,748 |
| | 667,908 | 696,567 | 1,364,475 |

## 6. Expenditure on raising funds

| | Unrestricted funds £ | **Total funds 2021 £** | Unrestricted funds £ | Total funds 2020 £ |
|---|---|---|---|---|
| Wages, salaries and consultancy | 102,100 | **102,100** | 71,327 | 71,327 |
| Office expenses | 37,810 | **37,810** | 44,822 | 44,822 |
| Printing, postage and stationery | 132,870 | **132,870** | 220,525 | 220,525 |
| Total | 272,780 | **272,780** | 336,674 | 336,674 |

## 7. Investment income

| | Unrestricted Funds £ | **Total Funds 2021 £** | Unrestricted Funds £ | Total Funds 2020 £ |
|---|---|---|---|---|
| Bank interest receivable | 17 | **17** | 17 | 17 |

## 8. Other income

| | Unrestricted Funds £ | **Total Funds 2021 £** | Unrestricted Funds £ | Total Funds 2020 £ |
|---|---|---|---|---|
| Other income - agency commission | 82,172 | **82,172** | 75,308 | 75,308 |

## 9. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2021 £** |
|---|---|---|---|
| Health | – | 8,413 | **8,413** |
| Community | 21,394 | 48,298 | **69,692** |
| Food | 149,761 | 302,795 | **452,556** |
| Water | 42,789 | 83,995 | **126,784** |
| Employment | – | 1,716 | **1,716** |
| Emergency | – | 3,288 | **3,288** |
| Education | – | 2,425 | **2,425** |
| Governance costs (Note 21) | 42,048 | – | **42,048** |
| | 255,992 | 450,930 | **706,922** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|---|---|---|---|
| Health | – | 10,288 | 10,288 |
| Community | – | 37,005 | 37,005 |
| Food | – | 244,336 | 244,336 |
| Water | – | 98,191 | 98,191 |
| Employment | – | 6,338 | 6,338 |
| Emergency | – | 19,383 | 19,383 |
| Education | – | 10,053 | 10,053 |
| Governance costs (Note 21) | 40,045 | – | 40,045 |
| | 40,045 | 425,594 | 465,639 |

## 10. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | **Total funds 2021 £** | Total funds 2020 £ |
|---|---|---|---|---|
| Health | 8,413 | – | **8,413** | 10,288 |
| Community | 48,298 | 21,394 | **69,692** | 37,005 |
| Food | 302,795 | 149,761 | **452,556** | 244,336 |
| Water | 83,995 | 42,789 | **126,784** | 98,191 |
| Employment | 1,716 | – | **1,716** | 6,338 |
| Emergency | 3,288 | – | **3,288** | 19,383 |
| Education | 2,425 | – | **2,425** | 10,053 |
| Governance costs (Note 21) | – | 42,048 | **42,048** | 40,045 |
| | 450,930 | 255,992 | **706,922** | 465,639 |

## 11. Net income

Net income is stated after charging/(crediting):

| | 2021 £ | 2020 £ |
|---|---|---|
| Depreciation of tangible fixed assets | **2,742** | 992 |
| Foreign exchange differences | **–** | 3 |

## 12. Auditors remuneration

| | 2021 £ | 2020 £ |
|---|---|---|
| Fees payable for the audit of the financial statements | **6,000** | 6,000 |

## 13. Staff costs

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

| | 2021 £ | 2020 £ |
|---|---|---|
| Wages and salaries | **31,300** | 17,433 |

The average head count of employees during the year was 5 (2020: 4). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2021 No | 2020 No |
|---|---|---|
| Number of staff | **2** | 2 |
| Number of voluntary staff | **3** | 2 |
| | **5** | 4 |

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

## 14. Trustee remuneration and expenses

The Trustees did not receive any remuneration and did not charge any expenses during the year or the previous year.

## 15. Tangible fixed assets

| | Equipment £ | **Total £** |
|---|---|---|
| **Cost** | | |
| At 1 Nov 2020 | 7,293 | **7,293** |
| Additions | 1,124 | **1,124** |
| **At 31 Oct 2021** | 8,417 | **8,417** |
| **Depreciation** | | |
| At 1 Nov 2020 | 992 | **992** |
| Charge for the year | 2,742 | **2,742** |
| **At 31 Oct 2021** | 3,734 | **3,734** |
| **Carrying amount** | | |
| **At 31 Oct 2021** | 4,683 | **4,683** |
| At 31 Oct 2020 | 6,301 | 6,301 |

## 16. Debtors

| | **2021 £** | 2020 £ |
|---|---|---|
| Trade debtors | **1,643** | 6,813 |
| Prepayments and accrued income | **1,421** | 668 |
| | **3,064** | 7,481 |

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

| | **2021 £** | 2020 £ |
|---|---|---|
| Trade creditors | **100,600** | 191,809 |
| Accruals and deferred income | **15,000** | 15,906 |
| Social security and other taxes | **325** | 273 |
| | **115,925** | 207,988 |

## 18. Analysis of charitable funds

### Unrestricted funds

| | At 1 Nov 2020 £ | Income £ | Expenditure £ | **At 31 Oct 2021 £** |
|---|---|---|---|---|
| General funds | 476,378 | 741,445 | (528,772) | **689,051** |

| | At 1 Nov 2019 £ | Income £ | Expenditure £ | At 31 Oct 2020 £ |
|---|---|---|---|---|
| General funds | 109,864 | 743,233 | (376,719) | 476,378 |

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

**Restricted funds**

| | At 1 Nov 2020 £ | Income £ | Expenditure £ | **At 31 Oct 2021 £** |
|---|---|---|---|---|
| Food | 109,343 | 382,521 | (302,795) | **189,069** |
| Water | 25,930 | 116,309 | (83,995) | **58,244** |
| Education | 6,275 | 5,885 | (2,425) | **9,735** |
| Employment | 6,653 | 14,291 | (1,716) | **19,228** |
| Emergency | 110,025 | 21,258 | (3,288) | **127,995** |
| Health | 25,845 | 37,662 | (8,413) | **55,094** |
| Community | 41,154 | 62,979 | (48,298) | **55,835** |
| | 325,225 | 640,905 | (450,930) | **515,200** |

| | At 1 Nov 2019 £ | Income £ | Expenditure £ | At 31 Oct 2020 £ |
|---|---|---|---|---|
| Food | 3,261 | 350,418 | (244,336) | 109,343 |
| Water | 30,806 | 93,315 | (98,191) | 25,930 |
| Education | 6,478 | 9,850 | (10,053) | 6,275 |
| Employment | 1,856 | 11,135 | (6,338) | 6,653 |
| Emergency | 3,445 | 125,963 | (19,383) | 110,025 |
| Health | 6,532 | 29,601 | (10,288) | 25,845 |
| Community | 1,874 | 76,285 | (37,005) | 41,154 |
| | 54,252 | 696,567 | (425,594) | 325,225 |

## 19. Agency agreement

The charity has an agency relationship with Ehsaas Foundation, a charitable organisation registered in USA as the principal. Ehsaas Trust being an agent is operating in an area where the principal Ehsaas Foundation does not.

Ehsaas Foundation gives Ehsaas Trust agency commission for providing agent services. This commission is recognised as income in Ehsaas Trust and expended for its charitable activities.

### TOTAL VALUE OF FUNDS DISBURSED UNDER AGENCY RELATIONSHIP

The charity has disbursed the following payments under the agency relationship for charitable activities.

**Total amount of agency funds paid**

| | **2021** | 2020 |
|---|---|---|
| | **£** | £ |
| Ration packs, mobile kitchens sehri & iftar | **131,281** | 340,571 |
| Water | **103,913** | 68,472 |
| Agency commission to Ehsaas Trust | **82,172** | 75,308 |
| | **317,366** | 484,351 |

Ehsaas Trust has transferred the agency funds to following institutions as per the guideline and instructions of the principal for the following purposes;

**Name of charitable institutions**

Khawaja Gharib Nawaz Welfare Trust, Sindh Development Organisation and Bawanies Ltd.

**Purpose**: The agency fund has been provided for the following charitable purposes.

**Ration**: To help those who cannot afford food in these desperate and uncertain times.

**Mobile Kitchen**: Many people in the developing world only once a day and sometimes have nothing for days on end. Mobile kitchens (dastarkhuwan) are for the poor and those on low incomes.

**Sehri & Iftar**: Our mission is to bring together, coordinate efforts and value the importance of uplifting the welfare of needy people in Pakistan by giving them the basic food necessities, as what food they rightly require in the Holy month of Ramadan.

**Hand Pump Project**: To install hand pumps for the provision of clean usable water for their daily use and making clean water easily accessible to the poor and deprive areas.

**Employment**: People do not want charity. They need to be provided with opportunities to get themselves out of the vicious cycle of poverty. Ehsaas have launched three livelihood projects, the 'Rickshaw', 'Motorbike' and the 'Sewing Machine' assistance projects to help empower poor jobless people with a means to earn their daily livelihoods and help themselves and their families out of poverty.

## MOVEMENTS OF AGENCY FUNDS

During the year the following activities were carried out to assist the beneficiaries of the principal;

| | Balance at 1 Nov 2020 £ | Agency Funds Incoming £ | Agency Funds Outgoing £ | Balance at 31 Oct 2021 £ |
|---|---|---|---|---|
| Ration packs, mobile kitchens sehri & iftar | 1,242 | 233,499 | 131,281 | **103,460** |
| Water | 31,260 | 230,222 | 103,913 | **157,569** |
| Employment | 1,182 | – | – | **1,182** |
| Agency commission to Ehsaas Trust | – | 82,172 | 82,172 | – |
| | 33,684 | 545,893 | 317,366 | **262,211** |

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

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2021 £ |
|---|---|---|---|
| Fixed Assets | 4,683 | – | **4,683** |
| Debtors | 3,064 | – | **3,064** |
| Cash at bank and in hand | 696,629 | 615,800 | **1,312,429** |
| Creditors (falling due within one year) | (15,325) | (100,600) | **(115,925)** |
| Net assets | 689,051 | 515,200 | **1,204,251** |
| Unrestricted funds | 689,051 | – | **689,051** |
| Restricted funds | – | 515,200 | **515,200** |
| Total charity funds | 689,051 | 515,200 | **1,204,251** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2020 £ |
|---|---|---|---|
| Fixed Assets | 6,301 | – | 6,301 |
| Debtors | 7,481 | – | 7,481 |
| Cash at bank and in hand | 478,776 | 517,033 | 995,809 |
| Creditors (falling due within one year) | (16,180) | (191,808) | (207,988) |
| Net assets | 476,378 | 325,225 | 801,603 |
| Unrestricted funds | 476,378 | – | 476,378 |
| Restricted funds | – | 325,225 | 325,225 |
| Total charity funds | 476,378 | 325,225 | 801,603 |

## 21. Governance costs

| | Unrestricted funds £ | **Total funds 2021 £** | Unrestricted funds £ | Total funds 2020 £ |
|---|---|---|---|---|
| Audit and accountancy | 13,815 | **13,815** | 13,305 | 13,305 |
| Bank and finance charges | 25,491 | **25,491** | 25,745 | 25,745 |
| Depreciation | 2,742 | **2,742** | 995 | 995 |
| Total | 42,048 | **42,048** | 40,045 | 40,045 |

## 22. Analysis of changes in cash flow

| | At 1 Nov 2020 £ | Cash flows £ | **At 31 Oct 2021 £** |
|---|---|---|---|
| Cash at bank and in hand | 995,809 | 316,620 | **1,312,429** |

## 23. Related parties

The trustees received no remuneration and were not paid any expenses for attending meetings directly related to their duties as trustees.

The charity enjoys a close working relationship with Ehsaas Foundation which is a registered charity in USA. During the year Ehsaas Trust was related to Ehsaas Foundation due to having one common trustee. Ehsaas Trust was nominated as an agent by Ehsaas Foundation as a principal to distribute the funds it holds to specified third parties in accordance with the instructions and directions given.

Ehsaas Trust acts only in accordance with the instructions and direction of the principal.

The total amount of funds received from the principal under the agency agreement during the year was as follows:

| | **2021 £** | 2020 £ |
|---|---|---|
| Funds received for charitable expenditures as specified | **463,721** | 426,743 |
| Agency commission to Ehsaas Trust | **82,172** | 75,308 |
| Total funds received | **545,893** | 502,051 |

**EHSAAS TRUST**

England & Wales - Charity number 1144950

# Accounts

COMPANY REGISTRATION NUMBER: 07634784

CHARITY REGISTRATION NUMBER: 1144950

# EHSAAS TRUST

## Company Limited by Guarantee

## Financial Statements

## 31 October 2020

# EHSAAS TRUST

## Company Limited by Guarantee

## Financial Statements

## Year ended 31 October 2020


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# EHSAAS TRUST

## Company Limited by Guarantee

## Trustees' Annual Report (Incorporating the Director's Report)

## Year ended 31 October 2020

**Reference and administrative details**

| | |
|---|---|
| **Registered charity name** | EHSAAS TRUST |
| **Charity registration number** | 1144950 |
| **Company registration number** | 07634784 |
| **Principal office** | Amc House<br>Ground Floor<br>12 Cumberland Avenue<br>London<br>NW10 7QL<br>United Kingdom |
| **Registered office** | Amc House<br>Ground Floor<br>12 Cumberland Avenue<br>London<br>NW10 7QL<br>United Kingdom |
| **The trustees** | Mr Asif Iqbal<br>Mr Shahnawaz Khan (Appointed 26 February 2020)<br>Mr Muhammad Yaqoob Iqbal |
| **Auditor** | K K Associates<br>Chartered Accountants & statutory auditor<br>305 Crown House<br>Park Royal<br>North Circular Road<br>London<br>NW10 7PN |
| **Bankers** | National Westminster<br>1 Abbey Road<br>London<br>United Kingdom<br>NW10 7RA<br><br>Al Rayan Bank<br>44 Hans Crescent<br>Knightsbridge<br>Lonson<br>United Kingdom<br>SW1X 0LZ<br><br>United National Bank Ltd<br>2 Brook Street<br>London<br>United Kingdom<br>W1S 1BQ |

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 31 October 2020. 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).

### STRUCTURE, GOVERNANCE AND MANAGEMENT

**Governing document**

Ehsaas Trust is registered with the Charity Commission as a charity since 6th December 2011 under registration number 1144950. It was incorporated as a charitable company limited by guarantee on 16th May 2011 with the Companies House under company registration number 07634784.

The charity is managed by a board of trustees, who are also the directors of the company. The charity trustees are responsible for and actively engaged in the overall management and control of the company, working with other persons on an entirely voluntary basis. The trustees give their time freely and receive no remuneration or other financial benefits.

Details of trustee expenses and related party transactions are disclosed in financial statements. The trustees are required to disclose all relevant interests under the Trust's policy to avoid any conflict of interest.

During the year ended 31 October 2020, the following individuals served as trustees:

- Mr Asif Iqbal (Chairman)
- Mr Muhammad Yaqoob Iqbal
- Mr Shahnawaz Khan

**Recruitment and appointment of new trustees**

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

The trustees meet every 3 months.

### OBJECTIVES AND ACTIVITIES

**Objectives, aims and public benefit**
The objective of Ehsaas Trust are wholly for the public benefit.

The principal aims of the charity and objectives of Ehsaas Trust is to aid and help low income families to alleviate their poverty and suffering by taking care of their necessities of food, water, shelter, health, education and employment, all without compromising their dignity. In addition, Ehsaas Trust also rapidly implements emergency humanitarian relief in areas that have been struck by calamity.

The source of the income is public donations. No grant was received from any government organisation.

### STRATEGIC REPORT

The following sections for achievements and performance and financial review form the strategic report of the charity.

**Achievements and performance**

During the year Ehsaas Trust has achieved its objectives by investing in the following projects;

**Food Kitchen**: Ehsaas food kitchen provides a nutritional and dignified meal served twice a day. Ehsaas has established 5 mobile kitchens (dastarkhuwan) for the poor and those on low incomes in different areas across Pakistan. These mobile kitchens are primarily focused in poor areas where people eat only once a day and sometimes have nothing for days on end.

**Ration Packs**: The basic objective of the project is to support poor and needy families by providing monthly rations that cover the food needs of families who are unable to afford it due to lack of job opportunities, increase inflation and the severe rise in prices of basic commodities. Ehsaas launched the 'Food Support Programme' in partnership with our partners. Ration Pack include;

- Atta
- Basmati Rice
- Sugar
- Cooking Oil
- Daal Channa
- Daal Moong
- Daal Masoor
- Coriander Powder
- Turmeric Powder
- Tea
- Salt
- Red Chilli Powder

**Qurbani**: Ehsaas Trust provides Qurbani in Pakistan, India, Jammu & Kashmir. Qurbani is usually carried out by our staff and partners on the ground with the meat distributed on the three days of Eid amongst the people of the very poorest areas.

**Ramadan (Sher & Iftar)**: Ehsaas Trust provides Sehri and Iftari food camps in different cities of Pakistan to needy people during the holy month of Ramadan.

**Water**: Safe water supplies, hygienic sanitation and good water management, are fundamental for human growth and health. Water borne diseases are rampant in many economically depressed rural areas of Pakistan because of lack of clean running water. The only alternative is to install hand pumps or deep wells (drilled wells) to draw clean water from the ground.

Ehsaas has provided clean and safe drinking water to thousands of families in Pakistan. Ehsaas Trust has installed hand pumps, mainly in the centre of villages to ensure families have access to these hand pumps.

**Education**: By providing long life learning opportunities, broadening horizons to participate. Encouraging individuals to develop their confidence and skills to define, achieve and recognise personal success.

**Health**: Ehsaas Trust is involved in setting up of free medical camps in most needy areas of Pakistan. Ehsaas Trust health projects are run in some of the most deprived areas of Pakistan and vary from helping individuals with life-threatening illnesses to supporting institutions such as the Fatima Bai Hospital. In addition, Ehsaas Trust also provides free eye camps with free spectacles and cataract operations.

**Financial review**

The charity received donations and funds £1,439,800 during the period. Total outgoing resources amounted to £802,313.

Total available funds as at 31 October 2020 amounted to £801,603 of which £325,225 related to restricted funds and £476,378 was available for unrestricted purposes.

The Trustees are satisfied that the charities activities during the period have met their objectives and are satisfied with the financial position at the period end.

**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 on going commitments and the work continues only when funds are available, the trustees have decided to work towards building and/or retaining a constant surplus covering the total of three months of core staff and overheads costs, to reduce the burden if a financial crises arose.

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

**FUTURE PLANS**

During this year Ehsaas Trust continued its work, in spite of the ongoing pandemic and its challenges. The countries we work in continue to face challenges of rising cases and lockdowns. We will continue the development of our programmes, working closely with our teams in the countries to provide the best possible care for individuals and children.

The Trustees have not planned any significant changes to the charity's activities.

**RISK MANAGEMENT POLICY**

The charity takes robust steps to manage the risks involved in achieving of its aims and objectives. The directors identify and review on an annual basis the major risks to which the charity is exposed and have established systems to manage these risks and have implemented procedures designed to minimise any potential impact on the charity should these risks materialise.

**PUBLIC BENEFITS**

The trustees confirm that they comply with their duty in section 17 of the Charities Act 2011 and have due regard to the public benefit guidance published by the Charity Commission.

**FUNDRAISING**

Ehsaas Trust strategy is to use different modes of fundraising, which include donations by direct mail card, online secure form, paypal giving fund, bank transfers, cheque/postal orders, direct debit payments, TV appeals. Our staff perform the fundraising activities. As a registered member of the Fundraising Regulator, we abide by its Fundraising Code of Practice.

We ensure or staff are fully briefed about the code of conduct with regards to protection of the community and the need to identify, respect, support and protect vulnerable people.

**Trustees' responsibilities statement**

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

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Auditor**

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

**Small company provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 31 December 2021 and signed on behalf of the board of trustees by:

Mr Asif Iqbal
Trustee

# EHSAAS TRUST

## Company Limited by Guarantee

## Independent Auditor's Report to the Members of EHSAAS TRUST

## Year ended 31 October 2020

### Opinion

We have audited the financial statements of Ehsaas Trust (the 'charitable company') for the year ended 31 October 2020 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 October 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;

- have been prepared in accordance with the requirements of the 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 auditor's 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

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

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

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

**Other information**

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

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

We have nothing to report in this regard.

**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 trustees' report, which includes the directors' report prepared for purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**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 trustees' report.

We have nothing to report in respect of the following matters in relation to which 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.

- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors 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.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

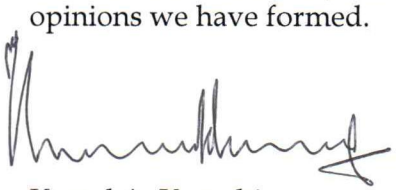
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

**Use of our report**

This report is made solely to the 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 auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.



Kamal A. Kureshi
(Senior Statutory Auditor)

For and on behalf of K K Associates, Statutory Auditor
305 Crown House, North Circular Road
Park Royal, London NW10 7PN
31 December 2021

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Financial Activities
## (including income and expenditure account)

## Year ended 31 October 2020

| | Note | Unrestricted funds £ | 2020 Restricted funds £ | Total funds £ | 2019 Total funds £ |
|---|---|---|---|---|---|
| **Income and endowments** | | | | | |
| Donations and legacies | **5** | 667,908 | 696,567 | **1,364,475** | 715,129 |
| Investment income | **7** | 17 | – | **17** | 17 |
| Other income | **8** | 75,308 | – | **75,308** | 97,046 |
| **Total income** | | 743,233 | 696,567 | **1,439,800** | 812,192 |
| **Expenditure** | | | | | |
| Expenditure on raising funds | **6** | 336,674 | – | **336,674** | 298,658 |
| Expenditure on charitable activities | **9,10** | 40,045 | 425,594 | **465,639** | 376,281 |
| **Total expenditure** | | 376,719 | 425,594 | **802,313** | 674,939 |
| **Net income and net movement in funds** | | 366,514 | 270,973 | **637,487** | 137,253 |
| **Reconciliation of funds** | | | | | |
| Total funds brought forward | | 109,864 | 54,252 | **164,116** | 26,863 |
| **Total funds carried forward** | | 476,378 | 325,225 | **801,603** | 164,116 |

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

**The notes on pages 14 to 25 form part of these financial statements.**

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Financial Position

## 31 October 2020

| | Note | 2020 £ | £ | 2019 £ |
|---|---|---|---|---|
| **Fixed assets** | | | | |
| Tangible fixed assets | **16** | | **6,301** | – |
| **Current assets** | | | | |
| Debtors | **17** | **7,481** | | 1,936 |
| Cash at bank and in hand | | **995,809** | | 470,642 |
| | | **1,003,290** | | 472,578 |
| **Creditors: amounts falling due within one year** | **18** | **207,988** | | 308,462 |
| **Net current assets** | | | **795,302** | 164,116 |
| **Total assets less current liabilities** | | | **801,603** | 164,116 |
| **Net assets** | **21** | | **801,603** | 164,116 |
| **Funds of the charity** | | | | |
| Restricted funds | **19** | | **325,225** | 54,252 |
| Unrestricted funds | **19** | | **476,378** | 109,864 |
| **Total charity funds** | **21** | | **801,603** | 164,116 |

These financial statements have been prepared in accordance with the provisions applicable to small companies' regime set out in part 15 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 and Charities Act 2011 with respect to accounting records and preparation of accounts.

These financial statements were approved by the board of trustees and authorised for issue on 31 December 2021, and are signed on behalf of the board by:

Mr Asif Iqbal
Trustee

# EHSAAS TRUST

## Company Limited by Guarantee

## Statement of Cash Flows

## Year ended 31 October 2020

| | 2020<br>£ | 2019<br>£ |
|---|---|---|
| **Cash flows from operating activities** | | |
| Net income | **637,487** | 137,252 |
| *Adjustments for:* | | |
| Depreciation of tangible fixed assets | **992** | – |
| Other interest receivable and similar income | **(17)** | (17) |
| Interest payable and similar charges | **25,742** | 14,261 |
| Accrued expenses/(income) | **13,906** | (15,500) |
| *Changes in:* | | |
| Trade and other debtors | **(5,545)** | 904 |
| Trade and other creditors | **(114,380)** | 32,707 |
| Cash generated from operations | **558,185** | 169,607 |
| Interest paid | **(25,742)** | (14,261) |
| Interest received | **17** | 17 |
| Net cash from operating activities | **532,460** | 155,363 |
| **Cash flows from investing activities** | | |
| Purchase of tangible assets | **(7,293)** | – |
| Net cash used in investing activities | **(7,293)** | – |
| **Net increase in cash and cash equivalents** | **525,167** | 155,363 |
| **Cash and cash equivalents at beginning of year** | **470,642** | 315,279 |
| **Cash and cash equivalents at end of year** | **995,809** | 470,642 |

**The notes on pages 14 to 25 form part of these financial statements.**

# EHSAAS TRUST

## Company Limited by Guarantee

## Notes to the Financial Statements

## Year ended 31 October 2020

### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Amc House, Ground Floor, 12 Cumberland Avenue, London, NW10 7QL, United Kingdom.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102) effective 1 January 2019) and the Companies Act 2006.

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

3. **Accounting policies**

**Basis of preparation**

**Fund accounting**

- Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

- Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

- Agency funds are subject to disbursement on their expenditure defined by the "Agency Contract" signed and agreed between the principal and agent.

**Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to, and virtually certain to receive, the income and the amount can be quantified with reasonable accuracy. The following policies are applied to particular categories of income:

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

- Incoming resources from charitable trading activity are accounted for when earned.

**Resources expended**

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

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

- All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource.

- Agency funds are payments made to third parties under the agency contract which has been disclosed through notes to accounts.

## 3. Accounting policies *(continued)*

### Going concern

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

### Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the statement of financial activities.

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

### Depreciation

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

| | | |
|---|---|---|
| Office equipment | - | 33% straight line |

## 4. Limited by guarantee

The charity is a company limited by guarantee. The members of the company are the trustees, named on page 1 of the trustees report. In the event of the charity being wound up the liability in respect of the guarantee is limited to £10 per member of the charity.

### 5. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2020 £** |
|---|---|---|---|
| **Donations** | | | |
| Donations | 517,160 | 696,567 | **1,213,727** |
| **Gifts** | | | |
| Gift Aid - UK | 150,748 | – | **150,748** |
| | 667,908 | 696,567 | **1,364,475** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
|---|---|---|---|
| **Donations** | | | |
| Donations | 279,380 | 376,392 | 655,772 |
| **Gifts** | | | |
| Gift Aid - UK | 59,357 | – | 59,357 |
| | 338,737 | 376,392 | 715,129 |

### 6. Expenditure on raising funds

| | **Unrestricted funds £** | **Total funds 2020 £** | Unrestricted funds £ | Total funds 2019 £ |
|---|---|---|---|---|
| Wages, salaries and consultancy | **71,327** | **71,327** | 69,043 | 69,043 |
| Office expenses | **44,822** | **44,822** | 71,347 | 71,347 |
| Printing, postage and stationery | **220,525** | **220,525** | 158,268 | 158,268 |
| Total | **336,674** | **336,674** | 298,658 | 298,658 |

### 7. Investment income

| | Unrestricted Funds £ | **Total Funds 2020 £** | Unrestricted Funds £ | Total Funds 2019 £ |
|---|---|---|---|---|
| Bank interest receivable | 17 | **17** | 17 | 17 |

### 8. Other income

| | Unrestricted Funds £ | **Total Funds 2020 £** | Unrestricted Funds £ | Total Funds 2019 £ |
|---|---|---|---|---|
| Other income - agency commission | 75,308 | **75,308** | 97,046 | 97,046 |

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

| | Unrestricted Funds £ | Restricted Funds £ | **Total Funds 2020 £** |
|---|---|---|---|
| Health | – | 10,288 | **10,288** |
| Community | – | 37,005 | **37,005** |
| Food | – | 244,336 | **244,336** |
| Water | – | 98,191 | **98,191** |
| Employment | – | 6,338 | **6,338** |
| Emergency | – | 19,383 | **19,383** |
| Education | – | 10,053 | **10,053** |
| Governance costs (Note 22) | 40,045 | – | **40,045** |
| | 40,045 | 425,594 | **465,639** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
|---|---|---|---|
| Health | – | 49,366 | 49,366 |
| Community | – | 17,469 | 17,469 |
| Food | 20,000 | 165,993 | 185,993 |
| Water | – | 29,679 | 29,679 |
| Employment | – | 14,314 | 14,314 |
| Emergency | – | 46,861 | 46,861 |
| Education | – | 7,707 | 7,707 |
| Governance costs (Note 22) | 24,892 | – | 24,892 |
| | 44,892 | 331,389 | 376,281 |

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

| | Activities undertaken directly £ | Support costs £ | **Total funds 2020 £** | Total fund 2019 £ |
|---|---|---|---|---|
| Health | 10,288 | – | **10,288** | 49,366 |
| Community | 37,005 | – | **37,005** | 17,469 |
| Food | 244,336 | – | **244,336** | 185,993 |
| Water | 98,191 | – | **98,191** | 29,679 |
| Employment | 6,338 | – | **6,338** | 14,314 |
| Emergency | 19,383 | – | **19,383** | 46,861 |
| Education | 10,053 | – | **10,053** | 7,707 |
| Governance costs (Note 22) | – | 40,045 | **40,045** | 24,892 |
| | 425,594 | 40,045 | **465,639** | 376,281 |

## 11. Net income

Net income is stated after charging/(crediting):

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Depreciation of tangible fixed assets | **992** | – |
| Foreign exchange differences | **3** | 12 |

## 12. Auditors remuneration

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Fees payable for the audit of the financial statements | **6,000** | – |

## 13. Independent examination fees

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | – | 2,000 |

## 14. Staff costs

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

| | 2020 | 2019 |
|---|---|---|
| | £ | £ |
| Wages and salaries | **17,433** | 36,258 |

The average head count of employees during the year was 4 (2019: 4). The average number of full-time equivalent employees during the year is analysed as follows:

| | 2020 | 2019 |
|---|---|---|
| | No. | No. |
| Number of staff | **2** | 2 |
| Number of voluntary staff | **2** | 2 |
| | **4** | 4 |

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

## 15. Trustee remuneration and expenses

The Trustees did not receive any remuneration and did not charge any expenses during the year 2020 (2019: Nil).

## 16. Tangible fixed assets

| | Equipment £ | **Total £** |
|---|---|---|
| **Cost** | | |
| At 1 Nov 2019 | – | – |
| Additions | 7,293 | **7,293** |
| **At 31 Oct 2020** | 7,293 | **7,293** |
| **Depreciation** | | |
| At 1 Nov 2019 | – | – |
| Charge for the year | 992 | **992** |
| **At 31 Oct 2020** | 992 | **992** |
| **Carrying amount** | | |
| **At 31 Oct 2020** | 6,301 | **6,301** |
| At 31 Oct 2019 | – | – |

## 17. Debtors

| | **2020 £** | 2019 £ |
|---|---|---|
| Trade debtors | **6,813** | 1,202 |
| Prepayments and accrued income | **668** | 734 |
| | **7,481** | 1,936 |

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

| | **2020 £** | 2019 £ |
|---|---|---|
| Trade creditors | **191,809** | 305,994 |
| Accruals and deferred income | **15,906** | 2,000 |
| Social security and other taxes | **273** | 468 |
| | **207,988** | 308,462 |

## 19. Analysis of charitable funds

### Unrestricted funds

| | At 1 Nov 2019 £ | Income £ | Expenditure £ | **At 31 Oct 2020 £** |
|---|---|---|---|---|
| General funds | 109,864 | 743,233 | (376,719) | **476,378** |

| | At 1 Nov 2018 £ | Income £ | Expenditure £ | At 31 Oct 2019 £ |
|---|---|---|---|---|
| General funds | 17,614 | 435,800 | (343,550) | 109,864 |

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

**Restricted funds**

| | At 1 Nov 2019 | Income | Expenditure | **At 31 Oct 2020** |
|---|---|---|---|---|
| | £ | £ | £ | **£** |
| Food | 3,261 | 350,418 | (244,336) | **109,343** |
| Water | 30,806 | 93,315 | (98,191) | **25,930** |
| Education | 6,478 | 9,850 | (10,053) | **6,275** |
| Employment | 1,856 | 11,135 | (6,338) | **6,653** |
| Emergency | 3,445 | 125,963 | (19,383) | **110,025** |
| Health | 6,532 | 29,601 | (10,288) | **25,845** |
| Community | 1,874 | 76,285 | (37,005) | **41,154** |
| | 54,252 | 696,567 | (425,594) | **325,225** |

| | At 1 Nov 2018 | Income | Expenditure | At 31 Oct 2019 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Food | 1,935 | 167,319 | (165,993) | 3,261 |
| Water | 1,245 | 59,240 | (29,679) | 30,806 |
| Education | 942 | 13,243 | (7,707) | 6,478 |
| Employment | 873 | 15,297 | (14,314) | 1,856 |
| Emergency | 1,666 | 48,640 | (46,861) | 3,445 |
| Health | 1,343 | 54,555 | (49,366) | 6,532 |
| Community | 1,245 | 18,098 | (17,469) | 1,874 |
| | 9,249 | 376,392 | (331,389) | 54,252 |

## 20. Agency agreement

The charity has an agency relationship with Ehsaas Foundation a charitable organisation registered in USA as the principal. Ehsaas Trust is being an agent is operating in an area where the principal Ehsaas Foundation does not.

Ehsaas Foundation gives Ehsaas Trust agency commission for providing agent services. This commission is recognised as income in Ehsaas Trust and expended for its charitable activities.

**TOTAL VALUE OF FUNDS DISBURSED UNDER AGENCY RELATIONSHIP**

The charity has disbursed the following payments under the agency relationship for charitable activities.

**Total amount of agency funds paid**

| | **2020** | 2019 |
|---|---|---|
| | **£** | £ |
| Ration packs, mobile kitchens sehri & iftar | **340,571** | 90,207 |
| Water | **68,472** | 20,247 |
| Agency commission to Ehsaas Trust | **75,308** | 97,046 |
| | **484,351** | 207,500 |

Ehsaas Trust has transferred the agency funds to following institutions as per the guideline and instructions of the principal for the following purposes;

**Name of charitable institutions**

Khawaja Gharib Nawaz Welfare Trust, Sindh Development Organisation and Bawanies Ltd.

**Purpose**: The agency fund has been provided for the following charitable purposes.

**Ration**: To help those who cannot afford food in these desperate and uncertain times.

**Mobile Kitchen**: Many people in the developing world say they eat only once a day and sometimes have nothing for days on end. Mobile kitchens (dastarkhuwan) for the poor and those on low incomes.

**Sehri & Iftar**: Our mission is to bring together, coordinate efforts and value the importance of uplifting the welfare of needy people in Pakistan by giving them the basic food necessities, as what food they rightly require in the Holy month of Ramadan.

**Hand Pump Project**: To install hand pumps for the provision of clean usable water for their daily use and making clean water easily accessible to the poor and deprive areas.

**Employment**: People do not want charity. They need to be provided with opportunities to get themselves out of the vicious cycle of poverty. Ehsaas have launched three livelihood projects, the 'Rickshaw', 'Motorbike' and the 'Sewing Machine' assistance projects to help empower poor jobless people with a means to earn their daily livelihoods and get help themselves and their families out of poverty.

**MOVEMENTS OF AGENCY FUNDS**

During the year the following activities were carried out to assist the beneficiaries of the principal;

| | Balance at 01 Nov 2019 £ | Agency Funds Incoming £ | Agency Funds Outgoing £ | Balance at 31 Oct 2020 £ |
|---|---|---|---|---|
| Ration packs, mobile kitchens sehri & iftar | 1,290 | 340,523 | 340,571 | 1,242 |
| Water | 13,512 | 86,220 | 68,472 | 31,260 |
| Employment | 1,182 | | | 1,182 |
| Agency commission to Ehsaas Trust | | 75,308 | 75,308 | |
| | 15,984 | 502,051 | 484,351 | 33,684 |

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

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ |
|---|---|---|---|
| Fixed Assets | **6,301** | – | **6,301** |
| Debtors | **7,481** | | **7,481** |
| Cash at bank & in hand | **478,776** | **517,033** | **995,809** |
| Creditors | **(16,180)** | **(191,808)** | **(207,988)** |
| Net assets | **476,378** | **325,225** | **801,603** |
| Unrestricted funds | **476,378** | – | **476,378** |
| Restricted funds | | **325,225** | **325,225** |
| Total charity funds | **476,378** | **325,225** | **801,603** |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2019 £ |
|---|---|---|---|
| Debtors | 1,936 | – | 1,936 |
| Cash at bank and in hand | 110,397 | 360,245 | 470,642 |
| Creditors (falling due within one year) | (2,469) | (305,993) | (308,462) |
| Net assets | 109,864 | 54,252 | 164,116 |
| Unrestricted funds | 109,864 | – | 109,864 |
| Restricted funds | – | 54,252 | 54,252 |
| Total charity funds | 109,864 | 54,252 | 164,116 |

## 22. Governance costs

| | Unrestricted funds £ | Total funds 2020 £ | Unrestricted funds £ | Total funds 2019 £ |
|---|---|---|---|---|
| Audit and accountancy | **13,305** | **13,305** | 10,620 | 10,620 |
| Bank and finance charges | **25,745** | **25,745** | 14,272 | 14,272 |
| Depreciation | **995** | **995** | – | – |
| Total | **40,045** | **40,045** | 24,892 | 24,892 |

## 23. Analysis of changes in cash flow

| | At 1 Nov 2019 | Cash flows | **At 31 Oct 2020** |
|---|---|---|---|
| | £ | £ | **£** |
| Cash at bank and in hand | 470,642 | 525,167 | **995,809** |

## 24. Related parties

The trustees received no remuneration and were not paid any expenses for attending meetings directly related to their duties as trustees.

The charity enjoys a close working relationship with Ehsaas Foundation which is a registered charity in USA. During the year Ehsaas Trust was related to Ehsaas Foundation due to having one common trustee. Ehsaas Trust was nominated as an agent by Ehsaas Foundation as a principal to distribute the funds it holds to specified third parties in accordance with the instructions and directions given.

Ehsaas Trust acts only in accordance with the instructions and direction of the principal.

The total amounts of funds received from the principal under the agency agreement during the year was as follows:

| | **2020** | 2019 |
|---|---|---|
| | **£** | £ |
| Funds received for charitable expenditures as specified | **426,743** | 104,744 |
| Agency commission to Ehsaas Trust | **75,308** | 97,046 |
| Total funds received | **502,051** | 201,790 |