

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

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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
Ground Floor
12 Cumberland Avenue
London
NW10 7QL
United Kingdom

Registered office Amc House
Ground Floor
12 Cumberland Avenue
London
NW10 7QL
United Kingdom

The trustees

Mr Asif Iqbal
Mr Shahnawaz Khan (Appointed 26 February 2020)
Mr Muhammad Yaqoob Iqbal

Auditor

K K Associates
Chartered Accountants & statutory auditor
305 Crown House
Park Royal
North Circular Road
London
NW10 7PN

Bankers

National Westminster
1 Abbey Road
London
United Kingdom
NW10 7RA

Al Rayan Bank
44 Hans Crescent
Knightsbridge
Lonson
United Kingdom
SW1X 0LZ

United National Bank Ltd
2 Brook Street
London
United Kingdom
W1S 1BQ

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

Year ended 31 October 2020

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.

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

Year ended 31 October 2020

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 (dastarkhwan) 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.

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Year ended 31 October 2020

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.

EHSAAS TRUST

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

Year ended 31 October 2020

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 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.


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

Year ended 31 October 2020

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

A handwritten signature in black ink, appearing to read 'Asif Iqbal', written over a horizontal line.

Mr Asif Iqbal
Trustee

EHSAAS TRUST

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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.

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Company Limited by Guarantee

Independent Auditor's Report to the Members of EHSAAS TRUST *(continued)*

Year ended 31 October 2020

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

EHSAAS TRUST

Company Limited by Guarantee

Independent Auditor's Report to the Members of EHSAAS TRUST *(continued)*

Year ended 31 October 2020

- 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.

EHSAAS TRUST

Company Limited by Guarantee

Independent Auditor's Report to the Members of EHSAAS TRUST *(continued)*

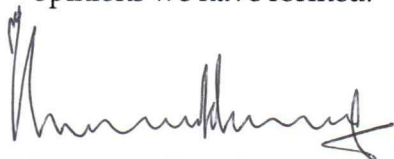
Year ended 31 October 2020

- 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

			2020		2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	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		<u>743,233</u>	<u>696,567</u>	<u>1,439,800</u>	<u>812,192</u>
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		<u>376,719</u>	<u>425,594</u>	<u>802,313</u>	<u>674,939</u>
Net income and net movement in funds		<u>366,514</u>	<u>270,973</u>	<u>637,487</u>	<u>137,253</u>
Reconciliation of funds					
Total funds brought forward		109,864	54,252	164,116	26,863
Total funds carried forward		<u>476,378</u>	<u>325,225</u>	<u>801,603</u>	<u>164,116</u>

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

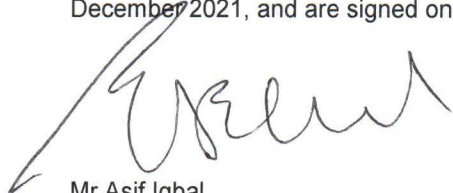
31 October 2020

	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
		<u>1,003,290</u>	<u>472,578</u>
Creditors: amounts falling due within one year	18	<u>207,988</u>	<u>308,462</u>
Net current assets		795,302	164,116
Total assets less current liabilities		801,603	164,116
Net assets	21	<u>801,603</u>	<u>164,116</u>
Funds of the charity			
Restricted funds	19	325,225	54,252
Unrestricted funds	19	476,378	109,864
Total charity funds	21	<u>801,603</u>	<u>164,116</u>

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

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 2020

	2020 £	2019 £
Cash flows from operating activities		
Net income	637,487	137,252
<i>Adjustments for:</i>		
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)
<i>Changes in:</i>		
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	<u>532,460</u>	<u>155,363</u>
Cash flows from investing activities		
Purchase of tangible assets	(7,293)	–
Net cash used in investing activities	<u>(7,293)</u>	<u>–</u>
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	<u>995,809</u>	<u>470,642</u>

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.

EHSAAS TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

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.

EHSAAS TRUST

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

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
	<u>667,908</u>	<u>696,567</u>	<u>1,364,475</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations	279,380	376,392	655,772
Gifts			
Gift Aid - UK	59,357	–	59,357
	<u>338,737</u>	<u>376,392</u>	<u>715,129</u>

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	<u>336,674</u>	<u>336,674</u>	<u>298,658</u>	<u>298,658</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Bank interest receivable	<u>17</u>	<u>17</u>	<u>17</u>	<u>17</u>

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Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

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

EHSAAS TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

11. Net income

Net income is stated after charging/(crediting):

	2020	2019
	£	£
Depreciation of tangible fixed assets	992	—
Foreign exchange differences	3	12
	<u>3</u>	<u>12</u>

12. Auditors remuneration

	2020	2019
	£	£
Fees payable for the audit of the financial statements	6,000	—
	<u>6,000</u>	<u>—</u>

13. Independent examination fees

	2020	2019
	£	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	—	2,000
	<u>—</u>	<u>2,000</u>

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
	<u>17,433</u>	<u>36,258</u>

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
	<u>4</u>	<u>4</u>

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).

EHSAAS TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

16. Tangible fixed assets

	Equipment £	Total £
Cost		
At 1 Nov 2019	—	—
Additions	7,293	7,293
At 31 Oct 2020	<u>7,293</u>	<u>7,293</u>
Depreciation		
At 1 Nov 2019	—	—
Charge for the year	992	992
At 31 Oct 2020	<u>992</u>	<u>992</u>
Carrying amount		
At 31 Oct 2020	<u>6,301</u>	<u>6,301</u>
At 31 Oct 2019	—	—

17. Debtors

	2020 £	2019 £
Trade debtors	6,813	1,202
Prepayments and accrued income	668	734
	<u>7,481</u>	<u>1,936</u>

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
	<u>207,988</u>	<u>308,462</u>

19. Analysis of charitable funds

Unrestricted funds

	At 1 Nov 2019 £	Income £	Expenditure £	At 31 Oct 2020 £
General funds	<u>109,864</u>	<u>743,233</u>	<u>(376,719)</u>	<u>476,378</u>

	At 1 Nov 2018 £	Income £	Expenditure £	At 31 Oct 2019 £
General funds	<u>17,614</u>	<u>435,800</u>	<u>(343,550)</u>	<u>109,864</u>

EHSAAS TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

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
	<u>54,252</u>	<u>696,567</u>	<u>(425,594)</u>	<u>325,225</u>

	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
	<u>9,249</u>	<u>376,392</u>	<u>(331,389)</u>	<u>54,252</u>

EHSAAS TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

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
	<u>484,351</u>	<u>207,500</u>

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 (dastarkhuan) 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.

EHSAAS TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

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	
	<u>15,984</u>	<u>502,051</u>	<u>484,351</u>	<u>33,684</u>

EHSAAS TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

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	<u>476,378</u>	<u>325,225</u>	<u>801,603</u>
Unrestricted funds	476,378	–	476,378
Restricted funds		325,225	325,225
Total charity funds	<u>476,378</u>	<u>325,225</u>	<u>801,603</u>

	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	<u>109,864</u>	<u>54,252</u>	<u>164,116</u>
Unrestricted funds	109,864	–	109,864
Restricted funds	–	54,252	54,252
Total charity funds	<u>109,864</u>	<u>54,252</u>	<u>164,116</u>

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	<u>40,045</u>	<u>40,045</u>	<u>24,892</u>	<u>24,892</u>

EHSAAS TRUST

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 October 2020

23. Analysis of changes in cash flow

	At 1 Nov 2019	Cash flows	At 31 Oct 2020
	£	£	£
Cash at bank and in hand	<u>470,642</u>	<u>525,167</u>	<u>995,809</u>

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	<u>502,051</u>	<u>201,790</u>