

CHARITY REGISTRATION NUMBER: 1148450

Mother Helpage (UK)
Financial Statements
31 August 2023

Mother Helpage (UK)

Financial Statements

Year ended 31 August 2023

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Mother Helpage (UK)

Trustees' Annual Report

Year ended 31 August 2023

The trustees present their report and the financial statements of the charity for the year ended 31 August 2023.

Reference and administrative details

| | |
|------------------------------------|--|
| Registered charity name | Mother Helpage (UK) |
| Charity registration number | 1148450 |
| Principal office | NBV Enterprise Centre 6 David Lane Nottingham NG6 0JU |

The trustees

Mr Lone- Chairman
Mr Rizwan – Resigned 2 March 2024
Mr Amin
Mr Kar – Resigned 2 March 2024
Mr Shah – Resigned 2 March 2024
Mr Salim – Appointed 2 March 2024

| | |
|----------------|---|
| Auditor | Lindley Adams Limited Chartered Accountants & Statutory Auditors 28 Prescott Street Halifax West Yorkshire HX1 2LG |
|----------------|---|

Structure, governance and management

Governance

In view of the current global political and social circumstance and the need to review the organisations governance and accountability policies, Mother Helpage has hugely invested in upgrading its Governance to adhere to the requirements of the Charity Commission and Financial Regulators. We regularly review and update all our policies to ensure that we remain fully compliant.

Advocacy

Mother Helpage UK has been actively involved in the advocacy campaigns under the UN for Global Peace Initiative, refugee crisis, narcotics control, community and youth development programmes. Mother Helpage UK is also proactive in showcasing its work through a diverse range of media in its effort to reach out to more people and mobilize support.

Mother Helpage (UK)

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Objectives and activities

OBJECTIVES

- To carry out rescue missions for any type of emergency or disaster with its skilled professionals in any part of the world.
- To advance the education of persons residing permanently or temporarily in developing countries.
- To relieve sickness and preserve good health among people residing permanently or temporarily in developing countries in particular.
- To relieve financial hardship of people residing permanently or temporarily in developing countries.
- To relieve financial suffering among victims of natural or other kinds of disaster in the form of money (or other means deemed suitable) for persons, bodies, organizations and/or countries affected including the provision of medical aid.

OUR VALUES

Integrity - We adhere to humanitarian principles and will not place ourselves under any financial or any other obligation to individuals or organisations that might seek to influence our performance or duties.

Objectivity - We will only make decisions on need and merit whilst respecting, empowering and fairly treating those in need and we will show compassion for all human beings.

Accountability - We are transparent and responsible for our decisions and actions, ensuring equality and diversity.

Openness - We treat everyone as equals and show compassion for all human beings in need.

Honesty - We are sincere in our approach to everyone, regardless of race, religion, sex or gender and recognise the benefits of equality and diversity.

Leadership - We promote and support our values and principles by demonstrating good leadership, empathy and example, inspiration and guidance.

VISION AND MISSION

Vision - To achieve social and economic justice for the most vulnerable communities and to provide a sustainable future for these communities, through our humanitarian global development and sustainability programmes.

Mission - To empower communities and vulnerable groups to create lasting solutions to combat poverty, hunger and social injustice.

OUR GOALS AND AIMS

Empowerment - Empower people and communities who experience disaster, distress or difficulty.

Services & Support - Ensure the needy receive the appropriate services and support at the right time to help their recovery and to enable them to live in safety, peace, harmony and stability.

Organisational Excellence - Utilising our knowledge, experience, skills as assets to develop and

Mother Helpage (UK)

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

sustain us as an exemplary organisation. Creating a performance management culture which provides strategic direction and builds on the strengths of its workforce.

Wellbeing - Support communities struggling with natural disasters, food and safe water, medicines and shelter. Aiding communities with resources to develop sustainable income producing projects. Develop Partnerships - To collaborate and work in unity and engage with partners to strengthen our impact at country level. To communicate openly with all organisations globally ensuring we make a positive difference.

Statement of the Public benefit - The charity has delivered its operations, policies, compliance procedures, staffing, volunteering, risk management as per the Charity Commission's general guidance on public benefit when reviewing its aims and objectives.

How we work

The charity delivers its charitable aims in two ways:

- Through direct delivery especially in relation to work in the UK and overseas in areas where we have our own staff; and
- Through grant making, chiefly using our partner organisations.

Work carried out by the partner organisations is especially useful where the charity has not established infrastructure for managing staff and operations or where it provides a more economic approach than using our own staff. Using both partner organisations and our own local staff helps utilise local knowledge effectively and assists in our educational work. Long-term solutions require that we address the underlying social and economic circumstances. Economic inequality is a continuing source of human suffering throughout the world and through our work we campaign against, fight inequality, and so transform the lives of families and communities. We see the practical expression of our charitable aims as to ensure all people in the areas we are working enjoy a minimum standard of nutrition, access to shelter, safe drinking water, sanitation and healthcare and the opportunity to go to school and to have the life skills to earn a secure livelihood.

We decide on where we work, considering the following factors:

- Incidence of natural disasters and patterns of adverse weather;
- Honouring our existing commitments to prevent or relieve poverty;
- Our approach of work is to network with other charities in the area of operation, so that total duplication of the projects delivered is minimised so that different projects are implemented in order to cater the needs of the location successfully. Mother Helpage always believes in sharing ideas and implementation policies with other charities in order to bring in measurable changes in the target location.
- Availability of local partners with their willingness and capabilities to work with us; and,
- The degree of stability, safety and security in the area of operation.

We have an ethical stance where we seek to provide our programmes without detriment to the local economy or community. To this end, where beneficial we seek to locally source labour, materials and supplies in order to ensure that the benefits of our work are maximized across the economy. This approach underpins local businesses, local employment prospects and the viability of the local community, thereby reducing or avoiding internal migration. Over the year, we have worked directly with more than a quarter of a million poor and disadvantaged people in 13 different countries and indirectly we believe our work to support sustainable in the communities has enhanced the lives of

Mother Helpage (UK)

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

many more. We seek to help people regardless of race, sexual orientation, religion, creed, disability, age, or gender. We regard our plans as indicators and not absolute targets because the key is to resource the right programmes. As a large charity with so many programmes inevitably this report is a summary and for examples of the effect we have had on rescuing individuals from poverty, view the "Success stories" section of our web site www.motherhelpage.org.

The Trustees confirm that:

1. The aims of the Charity continue to be charitable.
2. The benefits are for public, not unreasonably restricted in any way and certainly not by ability to pay.
3. There is no harm arising from the aims or activities adopted by the Charity.

Mother Helpage (UK)

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Achievements and performance

The Trustees of Mother Helpage UK are pleased by the continued progress of the Charity during the year beginning 1st September 2022 to 31st August 2023. The Trustees acknowledge the dedication of the staff, volunteers and other supporters to achieve our goals. We have fulfilled our aims, objectives and vision: we have supported the emergency crisis in different parts of the world, thereby providing aid to countless people across the globe.

Throughout 2022/2023, there has been increasing growth in the size of the organisation through increased numbers of permanent staff and changes within our senior management, enabling us to, in turn, increase our support to donors and improve our delivery, effectiveness and efficiency across the organisation.

As in previous years, we have continued to see an increase in our financial strength and developed new partnerships both in the UK and overseas.

The organisation, yet again, saw a substantial increase in the number of orphans, widows and elderly sponsored through our existing partners. We aim to increase these numbers on an annual basis both with new partners, as well as our existing ones.

Mother Helpage is still focusing on initiating sustainable and income-generating projects so that the most vulnerable populations are lifted out of poverty and destitution and can at last access a brighter and independent future.

Project Reports

A variety of projects were carried out successfully throughout the year, as per the constitutional framework of the organisation such as:

- . Water and Sanitation
- . Sponsorships
- . Women's Empowerment
- . Education
- . Youth Development
- . Emergency Response & Relief
- . Medical Care
- . Environmental Projects
- . Animal Welfare
- . Awareness against knife and drug crime
- . Winter Relief
- . Projects to support the homeless.
- . Food & NFI relief
- . Distribution of food package and supplies in targeted areas

In addition, the charity conducted a number of training programmes about how to manage financial monitoring while working in high risk areas. This programme was conducted in partnership with BOND and other security agencies in the UK and abroad.

Review of achievements and performance for the financial year ending 31st Aug 2023

The Trustees of Mother Helpage UK are pleased by the progress of the Charity during the year beginning 1st September 2022 to 31st August 2023. The Trustees acknowledge the dedication of the staff, volunteers and other supporters because of whom this success has been achieved. In fulfilling our aims and objectives by supporting the people in the UK, Africa, Asia and middle east. From the

Mother Helpage (UK)

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

emergency projects in Afghanistan, Bangladesh, Syria, Turkey, India etc to developmental projects in Uganda, Sri Lanka, India, Congo, Nepal, Albania, Sudan and Tanzania, Mother Helpage UK has achieved its highest professional and humanitarian outputs in developing communities globally and to make these communities sustainable through various income generation interventions.

Mother Helpage has supported hundreds and thousands through its chosen humanitarian objective and vision in the mentioned locations through its transparent humanitarian interventions.

Our developmental Programmes in health care, education, women's empowerment, youth development, water and sanitation, micro finance, support to the weaker communities, livelihood projects, maternal and child health, shelter, support to orphans, widows, elderly and children with special needs has made a mark towards our contribution for the SDG's.

Last but not the least, Mother Helpage has delivered a number of projects in the UK for the support of homeless, prevention of knife and drug crime amongst the youth and community cohesion programmes with many counties of the country.

It is very important to mention that the founder of Mother Helpage UK was presented with the British Citizen award 2023 for the great work the charity is doing within the UK and across the globe.

In 2023, Mother Helpage also worked closely with the law enforcement agencies about how this charity has delivered successful projects in high risk areas by its strict financial and money laundering prevention policies.

The charity added another feather in its cap by purchasing a property from its reserve funds and this unanimous decision from the trustees and the SMT has made the basis of the charity stronger and more reliable.

Intervention areas:

India:

Our work in Jammu and Kashmir began in 1994 and since then Mother Helpage UK has been delivering humanitarian assistance to millions of beneficiaries in the region. Mother Helpage UK during the current phase supported more than half a million beneficiaries in Jammu and Kashmir. In addition to food relief, Mother Helpage UK installed water wells; Sponsored more than 3000 orphans and poor students, supported more than 500 widows and elderly, and supported unemployed youth through livelihood support. Mother Helpage UK also financially assisted 15 young women in getting married, distributed medical aid by arranging the health camps. Moreover, winter relief was also provided to 500+ families. We have also initiated the environmental protection programme under the initiative GEPP (Global Environmental Protection Programme) in Kashmir and have planted trees at several locations. Mother Helpage UK has adopted four districts in the South Kashmir i.e. Anantnag, Pulwama, Shopian and Kulgam where the Charity is focusing on its activities at present keeping in view the need, topography and outcomes of our needs assessment. Moreover, few districts from the north Kashmir were also intervened which includes district Baramulla as well, where we have initiated our WASH project and installed more than 200 tube wells in the year 2023 alone. In Jammu and Kashmir, our beneficiaries are from all the sects and religions, which includes Muslims, Hindus and Sikhs as we believe in community development through peace and harmony.

Uganda:

We have initiated the project, "Education for All" in Uganda and have distributed the stationary and other educational material among the poor and vulnerable.

Mother Helpage (UK)

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Bangladesh:

Implemented Qurbani and Ramadhan food support programme in Bangladesh and supported more than families through the provision of much needed humanitarian assistance.

Sri Lanka:

Implemented WASH, Qurbani and Ramadhan food support programme in Bangladesh and supported more than families through the provision of much needed humanitarian assistance.

Nepal:

Implemented WASH programme in Nepal and supported more than families through the provision of much needed humanitarian assistance.

Syria:

Implemented winter relief programme in Syria and provided winter relief to Syrian refugees to help them to overcome the chilling cold and pass the harsh winter with comfort and ease.

In addition to the above programmes we have successfully implemented Qurbani in Afghanistan & Ramadhan Food support programme in Congo, Sierra Leone, Kenya & Tanzania

Financial review

Principal source of funding:

The main source of funding is from the Institutions and other International charities. Mother Helpage has kept a very low and restricted individual donor base keeping in view to reduce the admin and staff etc.

Reserves

At Mother Helpage, we rely on unrestricted funds to enable us to deliver general open projects and to change the lives of people living in the poorest countries. Restricted funds are strictly spent only on the allocated projects and that is why we have dedicated bank accounts for each project head so that no funds are mixed and the transparency is maintained at the highest level.

We continue to look at broadening our donation base and of ways to show our appreciation to our loyal and regular supporters. We are currently achieving all targets and our reserves show that we are in a good, comfortable position to allow the organisation to continue to work at the same level and to cover all current organisational commitments.

Risks and uncertainties:

The trustees have during the year, considered the material risks facing the charity and have put in place the mitigating controls to address those risks. The Charity's continuing growth and success reflects that these risk factors have been identified and worked on and even on a regular basis these risks are regularly reviewed and taken care of.

Mother Helpage (UK)

Trustees' Annual Report *(continued)*

Year ended 31 August 2023

Financial review *(continued)*

The net incoming resources for the year were a gain of £234,085 (2022 - loss of £49,045). At the end of the financial year the reserves were £923,136 of this £674,772 are restricted funds and £248,364 being unrestricted funds (2022 reserves were £689,051 of this £444,009 are restricted and £245,042 are unrestricted).

Trustees' responsibilities statement

The trustees 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). The law applicable to charities in England and Wales 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 Charities Act 2011, the applicable Charities (Accounts and Reports) regulations and the provisions of the Trust Deed. 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.

The trustees' annual report was approved on 20 May 2024 and signed on behalf of the board of trustees by:



Mr Salim
Trustee

Mother Helpage (UK)

Independent Auditor's Report to the Members of Mother Helpage (UK)

Year ended 31 August 2023

Opinion

We have audited the financial statements of Mother Helpage (UK) (the 'charity') for the year ended 31 August 2023 which comprise revenue account, balance sheet, statement of changes to retained earnings, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity'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

Mother Helpage (UK)

Independent Auditor's Report to the Members of Mother Helpage (UK) *(continued)*

Year ended 31 August 2023

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in 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.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity 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 Charity (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees Responsibilities Statement, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Mother Helpage (UK)

Independent Auditor's Report to the Members of Mother Helpage (UK) *(continued)*

Year ended 31 August 2023

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Irregularities, including fraud, and instances of non-compliance with laws and regulations. We design procedures based on assessed risk and in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. 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 charity and determined that the following were most relevant: FRS 102 and the Charities Act 2011. Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- we obtained an understanding of how the charity complies with legal requirements by making enquiries of trustees and by review of board minutes and other documentation;
- the engagement partner ensured the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations irrespective of the size of amounts involved;
- we enquired of trustees the systems and controls the charity has in place, the areas of the financial statements that are mostly susceptible to the risks of irregularities and fraud (which we outline below) and whether there was any known, suspected or alleged fraud;
- we identified the laws and regulations applicable to the charity through discussions with the CEO and trustees;
- identified laws and regulations were communicated within the audit team who remained alert to instances of non-compliance throughout the audit.

We evaluated trustee's incentives and opportunities for fraudulent manipulation of the financial statements (including override of controls) and addressed the risk through:

- making enquiries of those charged with governance as to their knowledge of actual, suspected and alleged instances of fraud;
- considering the internal controls in place to mitigate the risks of fraud.

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

- reviewing the financial statements disclosures and determining whether accounting policies have been appropriately applied;
 - obtaining third party confirmation of bank balances;
-

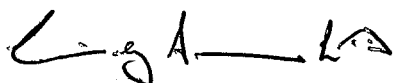
- reviewing the minutes of meetings of those charged with governance;
- reviewing relating party transactions of those charged with governance and determining whether the information provided is complete and appropriately disclosed in the financial statements;
- reviewing and testing of revenue recognition processes and determining completeness of income;
- checking expenses are bona fide transactions of the charity, and;
- reviewing post balance sheet and subsequent events, both financial and non-financial, that have occurred in the period between the financial year end and the signing of the audit report.

There is a risk that we will not detect all irregularities, including fraud, because of the inherent limitations of an audit, including those leading to a material misstatement in the financial statements of non-compliance with regulations. The areas in the financial statements that are most susceptible to fraud are donations received and made.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity's trustees, for our audit work, for this report, or for the opinions we have formed.



Lindley Adams Limited
Chartered Accountants & Statutory Auditors
28 Prescott Street
Halifax
West Yorkshire
HX1 2LG

20 May 2024

Mother Helpage (UK)

Independent Auditor's Report to the Members of Mother Helpage (UK) *(continued)*

Year ended 31 August 2023

Mother Helpage (UK)

Statement of Financial Activities

Year ended 31 August 2023

| | | 2023 | | | Year to 31 August 2022 As Restated |
|---|------|----------------------------|--------------------------|------------------|--|
| | Note | Unrestricted funds £ | Restricted funds £ | Total funds £ | £ |
| Income and endowments | | | | | |
| Donations and legacies | 4 | 86,001 | 1,038,630 | 1,124,631 | 797,849 |
| Investment income | 5 | 1,810 | – | 1,810 | 84 |
| Total income | | <u>87,811</u> | <u>1,038,630</u> | <u>1,126,441</u> | <u>797,933</u> |
| Expenditure | | | | | |
| Expenditure on raising funds: | | | | | |
| Costs of raising donations and legacies | 6 | 6,898 | 6,205 | 13,104 | 51,458 |
| Expenditure on charitable activities | 7,8 | 77,591 | 801,662 | 879,252 | 795,520 |
| Total expenditure | | <u>84,489</u> | <u>807,867</u> | <u>892,356</u> | <u>846,978</u> |
| Net income/(expenditure) and net movement in funds | | <u>3,322</u> | <u>230,763</u> | <u>234,085</u> | <u>(49,045)</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 245,042 | 444,009 | 689,051 | 738,096 |
| Total funds carried forward | | <u>248,364</u> | <u>674,772</u> | <u>923,136</u> | <u>689,051</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 16 to 23 form part of these financial statements.

Mother Helpage (UK)

Statement of Financial Position

31 August 2023

| | | 2023 | Year to 31 August 2022 As Restated |
|---|------|---------|--|
| | Note | £ | £ |
| Fixed assets | | | |
| Tangible fixed assets | 14 | 254,026 | 4,009 |
| Current assets | | | |
| Debtors | 15 | — | 34,569 |
| Cash at bank and in hand | | 677,064 | 653,301 |
| | | 677,064 | 687,870 |
| Creditors: amounts falling due within one year | 16 | 7,954 | 2,828 |
| Net current assets | | 669,110 | 685,042 |
| Total assets less current liabilities | | 923,136 | 689,051 |
| Net assets | | 923,136 | 689,051 |
| Funds of the charity | | | |
| Restricted funds | | 674,772 | 444,009 |
| Unrestricted funds | | 248,364 | 245,042 |
| Total charity funds | | 923,136 | 689,051 |

These financial statements were approved by the board of trustees and authorised for issue on 20 May 2024, and are signed on behalf of the board by:



Mr Salim
Trustee

The notes on pages 16 to 23 form part of these financial statements.

Mother Helpage (UK)

Statement of Cash Flows

Year ended 31 August 2023

| | 2023 £ | Year to 31 August 2022 As Restated £ |
|---|------------------|---|
| Cash flows from operating activities | | |
| Net income/(expenditure) | 234,085 | (49,045) |
| <i>Adjustments for:</i> | | |
| Depreciation of tangible fixed assets | 1,045 | 1,329 |
| Other interest receivable and similar income | (1,810) | (84) |
| Interest payable and similar charges | 3,021 | 3,836 |
| Accrued expenses | 3,200 | 2,190 |
| <i>Changes in:</i> | | |
| Trade and other debtors | 34,569 | 15,390 |
| Trade and other creditors | 1,926 | (3,838) |
| Cash generated from operations | 276,036 | (30,222) |
| Interest paid | (3,021) | (3,836) |
| Interest received | 1,810 | 84 |
| Net cash from/(used in) operating activities | <u>274,825</u> | <u>(33,974)</u> |
| Cash flows from investing activities | | |
| Purchase of tangible assets | (251,062) | (495) |
| Net cash used in investing activities | <u>(251,062)</u> | <u>(495)</u> |
| Net increase/(decrease) in cash and cash equivalents | 23,763 | (34,469) |
| Cash and cash equivalents at beginning of year | 653,301 | 687,771 |
| Cash and cash equivalents at end of year | <u>677,064</u> | <u>653,302</u> |

The notes on pages 16 to 23 form part of these financial statements.

Mother Helpage (UK)

Notes to the Financial Statements

Year ended 31 August 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is NBV Enterprise Centre, 6 David Lane, Nottingham, Nottinghamshire, NG6 0JU.

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)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

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

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102. Its financial statements are consolidated into the financial statements of (enter name of group financial statements) which can be obtained from (enter detail). As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Foreign currency

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

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:

Fixtures and fittings - 20% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Mother Helpage (UK)

Notes to the Financial Statements (continued)

Year ended 31 August 2023

3. Accounting policies (continued)

Impairment of fixed assets (continued)

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|-------------------|----------------------------|--------------------------|--------------------------|
| Donations | | | |
| Donations | 86,001 | 1,038,630 | 1,124,631 |
| Grants | | | |
| Grants receivable | — | — | — |
| | <u>86,001</u> | <u>1,038,630</u> | <u>1,124,631</u> |
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
| Donations | | | |
| Donations | 67,818 | 703,972 | 771,790 |
| Grants | | | |
| Grants receivable | 26,059 | — | 26,059 |
| | <u>93,877</u> | <u>703,972</u> | <u>797,849</u> |

5. Investment income

| | Unrestricted Funds £ | Total Funds 2023 £ | Unrestricted Funds £ | Total Funds 2022 £ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>1,810</u> | <u>1,810</u> | <u>84</u> | <u>84</u> |

6. Costs of raising donations and legacies

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---|----------------------------|--------------------------|--------------------------|
| Costs of raising donations and legacies - Donations | <u>6,898</u> | <u>6,205</u> | <u>13,104</u> |

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

6. Costs of raising donations and legacies *(continued)*

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---|----------------------------|--------------------------|--------------------------|
| Costs of raising donations and legacies - Donations | <u>—</u> | <u>51,458</u> | <u>51,458</u> |

7. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|---------------|----------------------------|--------------------------|--------------------------|
| Activity | 14,832 | 714,624 | 729,456 |
| Support costs | <u>62,759</u> | <u>87,038</u> | <u>149,796</u> |
| | <u>77,591</u> | <u>801,662</u> | <u>879,252</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2022 £ |
|---------------|----------------------------|--------------------------|--------------------------|
| Activity | — | 594,954 | 594,954 |
| Support costs | <u>164,440</u> | <u>36,126</u> | <u>200,566</u> |
| | <u>164,440</u> | <u>631,080</u> | <u>795,520</u> |

8. Expenditure on charitable activities by activity type

| | Activities undertaken directly | Support costs | Total funds 2023 £ | Total fund 2022 £ |
|------------------|--------------------------------------|----------------|--------------------------|-------------------------|
| Activity | 729,456 | — | 729,456 | 594,954 |
| Governance costs | <u>—</u> | <u>149,796</u> | <u>149,796</u> | <u>200,566</u> |
| | <u>729,456</u> | <u>149,796</u> | <u>879,252</u> | <u>795,520</u> |

9. Net income/(expenditure)

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

| | 2023 £ | 2022 £ |
|---------------------------------------|--------------|--------------|
| Depreciation of tangible fixed assets | <u>1,045</u> | <u>1,329</u> |

10. Auditors remuneration

| | 2023 £ | 2022 £ |
|--|--------------|-----------|
| Fees payable for the audit of the financial statements | <u>3,000</u> | <u>—</u> |

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

11. Independent examination fees

| | 2023 £ | 2022 £ |
|---|--------------|--------------|
| Fees payable to the independent examiner for: | | |
| Independent examination of the financial statements | 2,095 | 1,995 |
| Other assurance services | 295 | — |
| | <u>2,390</u> | <u>1,995</u> |

12. Staff costs

The average head count of employees during the year was 4 (2022: 5).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

13. Trustee remuneration and expenses

Aggregate amount of remuneration for all trustees and related parties to be stated as required by Charity Commission being £111,838 in 2023 and £92,953.81 in 2022

14. Tangible fixed assets

| | Freehold property £ | Fixtures and fittings £ | Total £ |
|--------------------------|---------------------------|-------------------------------|----------------|
| Cost | | | |
| At 1 September 2022 | — | 17,931 | 17,931 |
| Additions | 251,062 | — | 251,062 |
| Disposals | — | (495) | (495) |
| At 31 August 2023 | <u>251,062</u> | <u>17,436</u> | <u>268,498</u> |
| Depreciation | | | |
| At 1 September 2022 | — | 13,922 | 13,922 |
| Charge for the year | — | 1,045 | 1,045 |
| Disposals | — | (495) | (495) |
| At 31 August 2023 | <u>—</u> | <u>14,472</u> | <u>14,472</u> |
| Carrying amount | | | |
| At 31 August 2023 | <u>251,062</u> | <u>2,964</u> | <u>254,026</u> |
| At 31 August 2022 | <u>—</u> | <u>4,009</u> | <u>4,009</u> |

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

15. Debtors

| | 2023 | 2022 |
|---------------|----------|---------------|
| | £ | £ |
| Trade debtors | – | 34,269 |
| Other debtors | – | 300 |
| | <u>–</u> | <u>34,569</u> |

16. Creditors: amounts falling due within one year

| | 2023 | 2022 |
|---------------------------------|--------------|--------------|
| | £ | £ |
| Trade creditors | 1,864 | 638 |
| Accruals and deferred income | 5,390 | 2,190 |
| Social security and other taxes | 700 | – |
| | <u>7,954</u> | <u>2,828</u> |

17. Analysis of net assets between funds

| | Unrestricted Funds | Total Funds |
|----------------------------|--------------------|----------------|
| | £ | £ |
| Tangible fixed assets | 254,026 | 254,026 |
| Current assets | 677,064 | 677,064 |
| Creditors less than 1 year | (7,954) | (7,954) |
| Net assets | <u>923,136</u> | <u>923,136</u> |

| | Unrestricted Funds | Total Funds |
|----------------------------|--------------------|----------------|
| | £ | £ |
| Tangible fixed assets | 4,009 | 4,009 |
| Current assets | 687,870 | 687,870 |
| Creditors less than 1 year | (2,828) | (2,828) |
| Net assets | <u>689,051</u> | <u>689,051</u> |

18. Analysis of changes in net debt

| | At 1 Sep 2022 | Cash flows | At 31 Aug 2023 |
|--------------------------|----------------|---------------|----------------|
| | £ | £ | £ |
| Cash at bank and in hand | <u>653,301</u> | <u>23,763</u> | <u>677,064</u> |

Mother Helpage (UK)

Notes to the Financial Statements *(continued)*

Year ended 31 August 2023

19. Related parties

Dr Nasti officially resigned as a CEO in Mother Helpage in December 2022. Despite this, the trustees have requested his continued support in fully understanding the work patterns and fostering smooth relations with partners. Partners tend to favour Dr Nasti's involvement, particularly when applying for funding and similar initiatives.

During Dr Sohail Nasti's tenure as CEO of Mother Helpage, he also served as the director of Sohail Nasti Productions Ltd. He operated as a self-employed consultant for Mother Helpage (UK), rendering his professional services through his company, Sohail Nasti Productions Ltd. The Trustees do not consider Sohail Nasti Productions Ltd to be a subsidiary or an associate of the charity and the results and net assets of Sohail Nasti Productions Ltd have not been incorporated in these of the charity.

20. Restricted Funds

Year Ended 31st August 2023

| Fund Name | Fund Balance B/F | Income | Expenditure | Transfers |
|--|---------------------|------------|-------------|-----------|
| | £ | £ | £ | £ |
| Crisis & Seasonal Fund | £85,430 | £111,386 | -£176,558 | £0 |
| General Fund [One Off/Temporary Projects] | £3,224 | £15,065 | -£9,166 | £0 |
| Orphans/Widows/Elderly Sponsorships Projects | £18,374 | £227,343 | -£221,221 | £0 |
| Qurbani Projects | £45,642 | £196,597 | -£176,088 | £0 |
| Ramadan Projects | £12,596 | £63,573 | -£36,598 | £0 |
| Syria Projects | £37,642 | £24,737 | -£27,042 | £0 |
| WASH Projects | £112,501 | £340,052 | -£131,361 | £0 |
| Winter Relief Projects | £84,525 | £50,254 | -£18,423 | £0 |
| Zakat Projects | £34,051 | £9,623 | -£5,206 | £0 |
| Fundraising & Networking Fund | £10,024 | £0 | -£6,205 | £0 |
| Totals | £444,009 | £1,038,630 | -£807,867 | £0 |

Mother Helpage (UK)

Management Information

Year ended 31 August 2023

21. Restatement of Accounts

After thorough evaluation, it has come to our attention that Mother Helpage UK is not the rightful beneficial owner of the land and buildings it holds. Consequently, we have decided to rectify this discrepancy by removing these items from the balance sheet. This was executed through a prior year adjustment to accurately reflect the organization's financial standing.

Furthermore, upon detecting bookkeeping inaccuracies, it has come to light that there are no vehicles currently owned by the charity. In light of this discovery, the vehicle assets have also been appropriately removed from the balance sheet.

We remain committed to ensuring the accuracy and integrity of the charity's financial records and will continue to address any discrepancies promptly.

The following pages do not form part of the financial statements.

Mother Helpage (UK)

Detailed Statement of Financial Activities

Year ended 31 August 2023

| | 2023 £ | 2022 £ |
|--|------------------|-----------------|
| Income and endowments | | |
| Donations and legacies | | |
| Donations | 1,124,631 | 771,790 |
| Grants receivable | — | 26,059 |
| | <u>1,124,631</u> | <u>797,849</u> |
| Investment income | | |
| Bank interest receivable | <u>1,810</u> | <u>84</u> |
| | <u>1,126,441</u> | <u>797,933</u> |
| Total income | | |
| Expenditure | | |
| Costs of raising donations and legacies | | |
| Volunteering and fundraising costs | <u>13,104</u> | <u>51,458</u> |
| Expenditure on charitable activities | | |
| Wages and salaries | 75,037 | 57,797 |
| Printing, postage and stationery | 133 | 666 |
| Insurance | 709 | — |
| Rent, rates and maintenance | 21,239 | 43,521 |
| Other motor/travel costs | 13,480 | — |
| Legal and professional fees | 24,020 | 83,302 |
| Telephone | 3,704 | 3,550 |
| Computer costs | 1,768 | 972 |
| Depreciation | 1,045 | 1,329 |
| Other finance costs | 3,021 | 3,836 |
| Grants to institutions | 730,982 | 594,954 |
| Advertising | 3,252 | 5,593 |
| HR services and software | 862 | — |
| | <u>879,252</u> | <u>795,520</u> |
| Total expenditure | <u>892,356</u> | <u>846,978</u> |
| Net income/(expenditure) | <u>234,085</u> | <u>(49,045)</u> |

Mother Helpage (UK)

Notes to the Detailed Statement of Financial Activities

Year ended 31 August 2023

| | 2023 £ | 2022 £ |
|--|----------------|----------------|
| Costs of raising donations and legacies | | |
| Costs of raising donations and legacies - Donations | | |
| Donations - volunteering and fundraising costs | 13,104 | 51,458 |
| | <u>13,104</u> | <u>51,458</u> |
| Costs of raising donations and legacies | <u>13,104</u> | <u>51,458</u> |
| Expenditure on charitable activities | | |
| Activity | | |
| Activities undertaken directly | | |
| Direct charitable activity - grants to institutions | 729,456 | 594,954 |
| Governance costs | | |
| Governance costs - wages/salaries | 75,037 | 57,797 |
| Governance costs - printing, postage and stationery | 133 | 666 |
| Governance costs - insurance | 709 | — |
| Governance costs - rent, rates and maintenance | 21,239 | 43,521 |
| Governance costs - other motor/travel costs | 13,480 | — |
| Governance costs - accountancy fees | 2,095 | 2,190 |
| Governance costs - audit fees | 3,000 | — |
| Governance costs - legal and other professional fees | 18,925 | 81,112 |
| Governance costs - telephone | 3,704 | 3,550 |
| Governance costs - computer costs | 1,768 | 972 |
| Governance costs - depreciation | 1,045 | 1,329 |
| Governance costs - other finance costs | 3,021 | 3,836 |
| Governance costs - sundry expenses | 1,526 | — |
| Governance costs - advertising | 3,252 | 5,593 |
| Governance costs - HR services and software | 862 | — |
| | <u>149,796</u> | <u>200,566</u> |
| Expenditure on charitable activities | <u>879,252</u> | <u>795,520</u> |

