

IHELP GLOBAL

England & Wales · Charity number 1152490

Details

Other names IHELP

Status Registered

Legal form Trust

Registered 2013-06-19

Register [View on the Charity Commission register](#)

Contact

Address 237 Plashet Road
London
E13 0QU

Phone 01217897708

Email info@ihelpglobal.org

Website www.ihelpglobal.org

Activities

Objects: THE PRINCIPAL PURPOSES OF THE CHARITY ARE BY SUCH MEANS AS ARE CHARITABLE THROUGHOUT THE WORLD AND MORE PARTICULARLY IN ENGLAND & WALES: A) THE PREVENTION AND RELIEF OF POVERTY AND SICKNESS ANYWHERE IN THE WORLD AND IN PARTICULAR AMONGST THOSE AFFECTED BY NATURAL DISASTERS, WARS, CONFLICTS, FINANCIAL HARDSHIP AND OTHER HUMANITARIAN EMERGENCIES, BY THE PROVISION OF MONETARY OR OTHER ASSISTANCE, INCLUDING MEDICINES, HOSPITALS, SHELTER AND FOOD.B) TO ADVANCE EDUCATION BY MEANS OF, BUT NOT EXCLUSIVELY, THROUGH THE PROVISION AND SUPPORT TO ORGANISE MAINSTREAM AND SUPPLEMENTARY EDUCATION AND FACILITATING BASIC LITERACY AND SKILLS DEVELOPMENT, WITH THE OVERALL AIM TO IMPROVE QUALITY OF LIFE, ENHANCE LIFE SKILLS, IMPROVE LIVELIHOOD OPPORTUNITIES AND ENGAGE THE GENERAL PUBLIC AND OTHER COMMUNITIES THROUGH LEARNING AND SKILLS DEVELOPMENT PROGRAMMES FOR THE PUBLIC BENEFIT WITHOUT DISCRIMINATION WITH PARTICULAR REGARD TO ORPHANS, REFUGEES, DISABLED AND DISPLACED PEOPLE;C) TO DO ALL SUCH OTHER LAWFUL THINGS AS ARE NECESSARY FOR THE ATTAINMENT OF THE ABOVE OBJECTS OR ANY OF THEM.

Activities: During the year, the charity carried out Qurbanis in Tanzania. During the year, IHelp Global delivered a number of medical eye camps bringing high-quality care to those who most need it. The organization has also supported schools and community organizations to promote education and training.

IHelp Global has also delivered short term seasonal food projects delivering livestock and meat.

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Pakistan
- Tanzania
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£240,291	£183,720	-	-
2024-03-31	£280,409	£313,494	-	-
2023-03-31	£796,271	£835,711	£9,994	1
2022-03-31	£79,000	£32,000	-	-
2021-03-31	£74,324	£54,418	-	-

Trustees

Name	Role	Appointed
MR A RAHMAN		2018-07-24
MR K UDDIN		2012-11-21
Mr I Boota		2018-07-24

IHELP GLOBAL

England & Wales - Charity number 1152490

Accounts

Charity registration number: 1152490

IHELP GLOBAL

Annual Report and Financial Statements
for the Year Ended 31 March 2025

IHELP GLOBAL

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IHELP GLOBAL

Reference and Administrative Details

Trustees	Mr K Uddin Mr Z Sultan Mr I Boota Mr M Bryant Mr A Rahman
Principal Office	237 Plashet Road London E13 0QU
Charity Registration Number	1152490
Independent Examiner	Nasir Rafiq Dua Governance 123-131 Bradford Street Digbeth Birmingham B12 0NS

IHELP GLOBAL

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The principal purposes of the Charity are by such means as are charitable throughout the world and more particularly in England & Wales:

- a) the prevention and relief of poverty and sickness anywhere in the world and in particular amongst those affected by natural disasters, wars, conflicts, financial hardship and other humanitarian emergencies, by the provision of monetary or other assistance, including medicines, hospitals; shelter and food.
- b) To advance education by means of, but not exclusively, through the provision and support to organise mainstream and supplementary education and facilitating basic literacy and skills development, with the overall aim to improve quality of life, enhance life skills, improve livelihood opportunities and engage the general public and other communities through learning and skills development programmes for the public benefit without discrimination with particular regard to orphans, refugees, disabled and displaced people;
- c) To do all such other lawful things as are necessary for the attainment of the above objects or any of them.

Objectives, strategies and activities

IHelp Global is a humanitarian organisation whose core mission centres on poverty alleviation and emergency relief. Through a combination of rapid humanitarian response and long-term development programmes, the organisation aims to support vulnerable populations, uplift disadvantaged communities, and create pathways out of chronic poverty.

IHelp Global recognises that poverty is not only a lack of income but also an absence of safety nets, access to basic services and the ability to withstand crises. For this reason, the organisation prioritises emergency relief interventions for communities affected by conflict, natural disasters, displacement and/or severe economic hardship.

By providing urgent assistance such as food, shelter, clean water and healthcare, IHelp Global helps reduce the immediate suffering of vulnerable families while preventing them from falling deeper into long-term poverty. Rapid humanitarian support not only saves lives but also preserves livelihoods by preventing households from resorting to harmful coping mechanisms such as selling assets or withdrawing children from school.

In Pakistan, IHelp Global has invested in livelihood and skills-based projects that empower marginalised communities to build economic resilience. These initiatives focus on vocational training, small business development, agricultural improvement and micro-enterprise support, enabling individuals (especially women and youth) to develop income streams that are sustainable beyond aid cycles.

By strengthening local economies, building skills and supporting entrepreneurship, these livelihood projects address the root causes of poverty and foster long-term self-reliance rather than dependency. Communities are enabled to provide for themselves, educate their children, and improve overall well-being across generations.

Food insecurity is both a symptom and driver of poverty. Families who cannot afford adequate food often face worsening health, reduced productivity, and barriers to escaping poverty. IHelp Global runs several food support programmes tailored to the cultural and seasonal needs of underserved communities. Ramadan food packs provide essential nourishment for families during the holy month, reducing financial pressure and ensuring every household can observe the season with dignity.

Community cooked-food programmes offer daily meals to children, widows, refugees and low-income families who might otherwise go without. These programmes also foster community cohesion, reduce hunger-related health issues, and prevent social marginalisation. The annual Qurbani campaign delivers fresh meat to impoverished families who rarely have access to high-quality protein. This not only improves nutrition but reinforces cultural inclusion and restores dignity within communities living in hardship.

IHELP GLOBAL

Trustees' Report

Public benefit

IHelp Global's focus on poverty relief, emergency aid, and food distribution clearly serves the public benefit by addressing fundamental human needs and reducing social and economic inequalities. By delivering life-saving support during crises (such as food shortages, displacement and natural disasters) the organisation helps stabilise communities, prevents avoidable suffering, and reduces the long-term socioeconomic consequences of emergencies. This prevents vulnerable households from collapsing into deeper poverty and allows communities to recover more quickly, which benefits society as a whole. Access to basic necessities such as food, clean water, and shelter is essential not only for individual dignity and survival, but also for the health, stability, and resilience of broader populations.

The organisation's livelihood and income-generation projects further strengthen public welfare by empowering individuals to become self-sufficient rather than dependent on aid. Supporting disadvantaged communities—especially in regions with limited economic opportunities—helps to build local economies, increase employment, and create more stable and resilient societies. When families have sustainable livelihoods, children are more likely to attend school, healthcare access increases, and communities experience healthier long-term development. These interventions reduce the social and financial burdens associated with poverty, benefiting both present and future generations. In this way, IHelp Global's work contributes not only to immediate humanitarian relief but also to lasting public benefit through poverty reduction, community empowerment, and social cohesion.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Grants are made to Islamic Help and Hazrat Sultan Bahu Trust (HSBT), both UK registered charities.

Achievements and performance

During the financial year, IHelp Global made significant progress in supporting vulnerable communities through its poverty relief, food security and livelihood initiatives. One of the standout achievements was the successful implementation of the annual Qurbani programme, through which a total of 571 cow shares and 142 goats were offered across Pakistan, Tanzania, Malawi, and Kenya. This ensured that thousands of low-income households received fresh, high-quality meat, often a rare nutritional luxury for families living in poverty. The distribution empowered communities to participate in a meaningful cultural and religious tradition with dignity.

In addition to the Qurbani campaign, 111 food packs were distributed to impoverished families, helping to reduce hunger and financial pressures at critical times of the year. In locations where Qurbani meat or food rations were provided, the organisation also facilitated community cooked-food programmes, ensuring that children, widows, refugees, and the elderly were able to access ready-to-eat meals. This helped bridge the gap for those who lack cooking facilities, fuel, or stable homes, ensuring no one was left behind in the fight against food insecurity.

Beyond emergency relief, IHelp Global continued strengthening its livelihood and income-generation initiatives designed to help families escape long-term poverty. During the reporting period, the organisation provided rickshaws, food carts, and in some cases direct cash support to individuals who demonstrated both need and the potential to support their households through micro-enterprise. These livelihood tools enabled beneficiaries to generate sustainable income, increase household stability, and reduce reliance on charitable support. Many of the recipients were sole breadwinners or youth struggling with unemployment, making these interventions particularly impactful.

Collectively, these achievements demonstrate IHelp Global's commitment not only to meeting immediate humanitarian needs but also to empowering communities to build resilient and self-sustaining futures.

Financial review

During the year, the charity raised £240k (2024: £280k) and spent £184k (2024: £313k). This included grant payments of £104k (2024: £143k).

The charity had a net movement in funds of ££56.5k (2024: Negative £33k).

The charity has carried forward reserves of £33.5k (2014: Negative £23k).

Policy on reserves

The trustees consider the level of reserves as at year end and the plans to raise funds are sufficient to meet the immediate needs of the charity.

IHELP GLOBAL

Trustees' Report

Plans for future periods

Activities planned to achieve aims

Looking ahead, IHelp Global plans to expand its poverty-alleviation and food security programmes to reach a wider geographic footprint and a larger number of vulnerable households. Building on the success of recent Qurbani and food distribution campaigns, the organisation intends to increase both the scale and consistency of food support throughout the year. This includes strengthening supply chains, forming new local partnerships, and improving logistical capabilities so that meat, staple foods, and cooked meals can reliably reach remote and underserved communities. There is also an intention to develop more structured community kitchens in high-need areas, ensuring that dignified access to nutritious meals becomes a sustainable, ongoing resource rather than a seasonal intervention.

In parallel, IHelp Global aims to enhance its livelihood and income-generation initiatives by diversifying the types of support offered. Future plans include expanding micro-enterprise support models beyond rickshaws and food carts to incorporate skills training, agricultural inputs, small machinery, and digital micro-business opportunities where feasible. The organisation is also exploring more robust monitoring and follow-up mechanisms to ensure that beneficiaries not only receive tools or capital but are supported in achieving long-term income stability. This approach is expected to strengthen community resilience, reduce aid dependency, and create sustainable pathways out of poverty.

Another key area of future focus involves strengthening collaboration with local governments, community leaders, and grassroots organisations to improve impact and reach. By aligning programmes with local development needs and cultural contexts, IHelp Global can ensure that its interventions remain relevant, scalable, and community-owned.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust dated 23 May 2012 as Amended On 05 Jan 2013 and constitutes an unincorporated charity. The charity registered with the Charity Commission on 19 June 2013.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of a new trustee

Induction and training of trustees

The newly appointed trustee will be made aware of the contents of the Trust Deed, and must sign it, therefore showing its approval and acceptance of the code of the Deed.

As regards the appointment of all other staff, volunteers, specialists and professionals of the said Trust must be vetted, CRB checked as per requirement and not to bring the said Charitable Trust into disrepute.

Arrangements for setting key management personnel remuneration

The trustees give their time freely and receive no remuneration or financial benefits, and are reimbursed for any reasonable expenses incurred in the performance of their duties.

Organisational structure

The charity has three founding trustees, which are for life, and cannot have more than nine trustees. The trustees are responsible for the general control and management of the charity. Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

Major risks and management of those risks

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

IHELP GLOBAL

Trustees' Report

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on ~~29.01.2026~~ and signed on its behalf by:



Mr K Uddin
Trustee

IHELP GLOBAL

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 constitution. The trustees 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.

IHELP GLOBAL

Independent Examiner's Report to the trustees of IHELP GLOBAL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2025 which are set out on pages 8 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of IHELP GLOBAL you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the IHELP GLOBAL's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of IHELP GLOBAL as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nasir Rafiq

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Nasir Rafiq
ICAEW

Dua Governance
123-131 Bradford Street
Digbeth
Birmingham
B12 0NS

29 January 2026

Date:.....

IHELP GLOBAL

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	2	30,496	173,795	204,291
Other trading activities	3	36,000	-	36,000
Total Income		66,496	173,795	240,291
Expenditure on:				
Raising funds	4.1	-	(32,123)	(32,123)
Charitable activities	5	(38,754)	(112,843)	(151,597)
Total Expenditure		(38,754)	(144,966)	(183,720)
Net movement in funds		27,742	28,829	56,571
Reconciliation of funds				
Total funds brought forward		(2,797)	(20,294)	(23,091)
Total funds carried forward	17	24,945	8,535	33,480
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		12,936	231,473	244,409
Other trading activities		36,000	-	36,000
Total income		48,936	231,473	280,409
Expenditure on:				
Raising funds		-	(43,617)	(43,617)
Charitable activities		(56,583)	(213,294)	(269,877)
Total expenditure		(56,583)	(256,911)	(313,494)
Net expenditure		(7,647)	(25,438)	(33,085)
Net movement in funds		(7,647)	(25,438)	(33,085)
Reconciliation of funds				
Total funds brought forward		4,850	5,144	9,994
Total funds carried forward	17	(2,797)	(20,294)	(23,091)

All of the charity's activities derive from continuing operations during the above two periods.

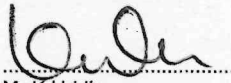
The funds breakdown for 2024 is shown in note 17.

IHELP GLOBAL

(Registration number: 1152490)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	1,746	5,113
Current assets			
Debtors	14	30,000	3,000
Cash at bank and in hand	15	24,302	19,203
		54,302	22,203
Creditors: Amounts falling due within one year	16	(22,568)	(50,407)
Net current assets/(liabilities)		31,734	(28,204)
Net assets/(liabilities)		33,480	(23,091)
Funds of the charity:			
Restricted income funds			
Restricted funds		8,535	(20,294)
Unrestricted income funds			
Unrestricted funds		24,945	(2,797)
Total funds	17	33,480	(23,091)

The financial statements on pages 8 to 18 were approved by the trustees, and authorised for issue on 29.01.2026 and signed on their behalf by:


Mr K Uddin
Trustee

IHELP GLOBAL

Cash Flow Statement for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash income/(expenditure)		56,571	(33,085)
Adjustments to cash flows from non-cash items			
Depreciation	4	<u>3,367</u>	<u>3,367</u>
		59,938	(29,718)
Working capital adjustments			
(Increase)/decrease in debtors	14	(27,000)	6,000
(Decrease)/increase in creditors	16	<u>(27,839)</u>	<u>28,172</u>
Net cash flows from operating activities		5,099	4,454
Cash flows from investing activities			
Purchase of tangible fixed assets	13	<u>-</u>	<u>(2,700)</u>
Net increase in cash and cash equivalents		5,099	1,754
Cash and cash equivalents at 1 April		<u>19,203</u>	<u>17,449</u>
Cash and cash equivalents at 31 March		<u><u>24,302</u></u>	<u><u>19,203</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

IHELP GLOBAL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2025

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Furniture & Equipment: 7 Years (straight line)

Research and development

Research and development expenditure is written off as incurred.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2025

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from individuals	30,496	173,795	204,291	244,409
	<u>30,496</u>	<u>173,795</u>	<u>204,291</u>	<u>244,409</u>

3 Income from other trading activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Trading income;			
Sale of Clothes	36,000	36,000	36,000
	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>

4 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Restricted funds £	Total 2025 £	Total 2024 £
Donations		32,123	32,123	43,617

5 Expenditure on charitable activities

	Activity undertaken directly £	Total 2025 £	Total 2024 £
General	38,754	38,754	56,583
Food	47,426	47,426	93,484
Community & Establishment	49,791	49,791	71,463
Education	700	700	10,546
Water	1,573	1,573	11,023
Emergency	13,353	13,353	26,779
	<u>151,597</u>	<u>151,597</u>	<u>269,878</u>

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2025

In addition to the expenditure analysed above, there are also governance costs of £8,556 (2024 - £8,556) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Examination of the financial statements	1,950	1,950	1,950
Other governance costs	-	-	3,806
	<u>1,950</u>	<u>1,950</u>	<u>5,756</u>

7 Grant-making

The support costs associated with grant-making are £Nil (31 March 2024 - £Nil).

Below are details of material grants made to institutions.

Name of institution	Activity	2025 £	2024 £
Islamic Help UK		-	20,584
Ihelp Global Tanzania		-	63,060
Dr. Adnan		-	8,620
Islamic Help Pakistan		76,559	32,601
Hazrat Sultan Bahu Trust UK		-	8,000
Simmonds Mills Architect		-	6,700
Other		45	688
RowMalawi		4,590	-
Islamic Help Tanzania		19,830	-
Tanzania		3,000	-
		<u>104,024</u>	<u>140,253</u>

8 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>3,367</u>	<u>3,367</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2025

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	3,000	14,239
Social security costs	-	293
	<u>3,000</u>	<u>14,532</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
No. of staff	<u>2</u>	<u>2</u>

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2025 £	2024 £
Examination of the financial statements	<u>1,950</u>	<u>1,950</u>

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2025

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2024	<u>23,569</u>	<u>23,569</u>
At 31 March 2025	<u>23,569</u>	<u>23,569</u>
Depreciation		
At 1 April 2024	18,456	18,456
Charge for the year	<u>3,367</u>	<u>3,367</u>
At 31 March 2025	<u>21,823</u>	<u>21,823</u>
Net book value		
At 31 March 2025	<u>1,746</u>	<u>1,746</u>
At 31 March 2024	<u>5,113</u>	<u>5,113</u>

14 Debtors

	2025 £	2024 £
Trade debtors	3,000	3,000
Other debtors	<u>27,000</u>	<u>-</u>
	<u>30,000</u>	<u>3,000</u>

15 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	<u>24,302</u>	<u>19,203</u>

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	20,617	47,164
Other creditors	1	-
Accruals	<u>1,950</u>	<u>3,243</u>
	<u>22,568</u>	<u>50,407</u>

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	(2,796)	66,497	(38,754)	8,533	33,480
Restricted funds					
Food	13,758	101,035	(60,305)	(54,488)	-
Water & Sanitation	10,863	13,120	(3,245)	(20,738)	-
Education	(10,173)	270	(734)	10,637	-
Community Establishment	(38,976)	5,784	(50,529)	83,721	-
Medical	325	-	-	(325)	-
Emergency	3,908	370	(13,400)	9,122	-
Livelihood	-	53,215	(16,753)	(36,462)	-
Total restricted funds	(20,295)	173,794	(144,966)	(8,533)	-
Total funds	(23,091)	240,291	(183,720)	-	33,480

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	4,850	48,936	(56,583)	(2,797)
Restricted funds				
Food	-	132,142	(118,384)	13,758
Water & Sanitation	3,237	22,979	(15,353)	10,863
Education	-	460	(10,633)	(10,173)
Community Establishment	-	40,029	(79,005)	(38,976)
Medical	325	-	-	325
Emergency	1,582	35,863	(33,536)	3,909
Total restricted funds	5,144	231,473	(256,911)	(20,294)
Total funds	9,994	280,409	(313,494)	(23,091)

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2025

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds 2025 £
Tangible fixed assets	1,746	-	1,746
Current assets	45,767	8,535	54,302
Current liabilities	(22,568)	-	(22,568)
Total net assets	<u>24,945</u>	<u>8,535</u>	<u>33,480</u>
	Unrestricted funds General £	Restricted funds £	Total funds 2024 £
Tangible fixed assets	5,113	-	5,113
Current assets	3,000	19,203	22,203
Current liabilities	(10,910)	(39,497)	(50,407)
Total net assets	<u>(2,797)</u>	<u>(20,294)</u>	<u>(23,091)</u>

19 Analysis of net funds

	At 1 April 2024 £	Financing cash flows £	At 31 March 2025 £
Cash at bank and in hand	<u>19,203</u>	<u>5,099</u>	<u>24,302</u>
Net debt	<u>19,203</u>	<u>5,099</u>	<u>24,302</u>
	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	<u>17,449</u>	<u>1,754</u>	<u>19,203</u>
Net debt	<u>17,449</u>	<u>1,754</u>	<u>19,203</u>

IHELP GLOBAL

England & Wales - Charity number 1152490

Accounts

Charity registration number: 1152490

IHELP GLOBAL

Annual Report and Financial Statements

for the Year Ended 31 March 2024

IHELP GLOBAL

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IHELP GLOBAL

Reference and Administrative Details

Trustees

Mr K Uddin

Mr Z Sultan (Resigned 16 Feb 2024)

Mr I Boota

Mr M Bryant

Mr A Rahman

Principal Office

237 Plashet Road

London

E13 0QU

Charity Registration Number

1152490

Independent Examiner

Nasir Rafiq

Dua Governance

123-131 Bradford Street

Digbeth

Birmingham

B12 0NS

IHELP GLOBAL

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The principal purposes of the Charity are by such means as are charitable throughout the world and more particularly in England & Wales:

- a) the prevention and relief of poverty and sickness anywhere in the world and in particular amongst those affected by natural disasters, wars, conflicts, financial hardship and other humanitarian emergencies, by the provision of monetary or other assistance, including medicines, hospitals; shelter and food.
- b) To advance education by means of, but not exclusively, through the provision and support to organise mainstream and supplementary education and facilitating basic literacy and skills development, with the overall aim to improve quality of life, enhance life skills, improve livelihood opportunities and engage the general public and other communities through learning and skills development programmes for the public benefit without discrimination with particular regard to orphans, refugees, disabled and displaced people;
- c) To do all such other lawful things as are necessary for the attainment of the above objects or any of them.

Objectives, strategies and activities

Children's Eco Village

The Children's Eco Village, located in the Mkuranga district south of Dar es Salaam, Tanzania, is a pioneering initiative designed to address environmental challenges while creating a lasting positive impact on the lives of orphaned children. This village provides a safe and nurturing home for vulnerable children, enabling them to grow and thrive in a restorative and sustainable natural setting.

The Eco Village is dedicated to fostering the physical, mental, social, and spiritual development of the children. Residents are educated on sustainable living practices and the importance of environmental stewardship, equipping them with the knowledge and skills to live in harmony with nature. By prioritizing security, stability, and environmental awareness, the village serves as a vital support system for one of society's most at-risk populations.

Monthly Operating Costs - The ongoing expenses of the Eco Village are supported by I Help Global. These costs include funding for all staff, daily food, healthcare, education, and farm development to ensure the village achieves financial self-sufficiency. Additional provisions such as medical insurance, clothing, and other essential needs are also covered to ensure the well-being of the children.

New House Construction - In collaboration with Simmonds Mills Architects, a groundbreaking and innovative house has been designed for the Eco Village. After three years of meticulous planning, construction has commenced on this climate-resilient and environmentally friendly building, marking a significant milestone in the village's development. Construction is almost at an end and our teams are now identifying new residents for the home.

The team is also now preparing for retrofitting existing homes.

This thoughtful approach not only supports the children but also stands as a model of sustainable living and environmental responsibility for the wider community.

Other key achievements include:

- The implementation of our comprehensive work plan for the Children's Eco Village.
- Eco system restoration of an old forest area
- Organised a eco festival to promote sustainable practices amongst local villagers
- Improved the farming processes through new irrigation system.

IHELP GLOBAL

Trustees' Report

Public benefit

Cooked Food Programme - During the holy month of Ramadan, we successfully implemented a Cooked Food Programme across three villages in the Handeni District, Tanzania. This initiative provided nutritious, cooked meals to 1,500 beneficiaries, ensuring that vulnerable individuals and families could enjoy wholesome food during this sacred period.

Qurbani Initiative - To ensure the highest quality of care, we procured livestock well in advance, allowing sufficient time for proper management and organic feeding practices. The Qurbani distributions were predominantly carried out in Tanzania, where we provided approximately 40,000 shares of animal Qurbani to underprivileged and underserved communities.

These initiatives exemplify our commitment to alleviating hunger and supporting those in need, while upholding the values of compassion and generosity at the heart of our mission.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Grants are made to Islamic Help and Hazrat Sultan Bahu Trust (HSBT), both UK registered charities.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Grants are made to Islamic Help and Hazrat Sultan Bahu Trust (HSBT), both UK registered charities.

Achievements and performance

Ramadan Food Pack Distribution

IHelp Global made a significant impact in Tanzania by substantially increasing its Ramadan food pack distribution this year. Hunger remains a critical challenge across the nation, with Tanga being one of the most affected regions due to its high malnutrition rates and limited access to food. According to the National Nutrition Survey, 95% of households in Tanzania experience food insecurity. Furthermore, the Tanzania Demographic and Health Survey revealed that 40% of children under the age of five suffer from severe stunting due to malnutrition.

The prevalence of hunger in Tanzania underscores the urgent need for food assistance. Observing Ramadan requires sufficient food for Sehri and Iftar, yet many poverty-stricken communities struggle even to meet basic survival needs. Contributing factors to food shortages include prolonged droughts, inadequate farming tools, and poor soil quality. In 2015, more than 40% of Tanzanians faced food shortages, a situation exacerbated by recurring food crises that sharply elevate hunger and malnutrition rates. By 2020, over 155 million people globally faced the threat of food crises, highlighting the magnitude of this challenge.

Each Ramadan food pack provided by IHelp Global is carefully curated to include essential staples, ensuring a family's nutritional needs are met for the entire month. Our distribution efforts focus on the most vulnerable populations, including impoverished families, the elderly, individuals with disabilities, orphaned families, and the homeless. This year, approximately 5,000 food packs were distributed across the Tanga and Handeni regions, providing much-needed relief and nourishment during the holy month.

Through initiatives like this, IHelp Global remains steadfast in its mission to combat hunger and support those in need.

Financial review

During the year, the charity raised £280k (2023: £796k) in donations and spent £313k (2023: £836k). The charity had a net deficit of £33k (2023: net deficit £39k). The charity total reserves stood at £-23k (2023: £10k), of these general reserves were negative £3k (2023: £5k).

During the year the reserves have reduced. This is due to the unexpected legal fees that the charity incurred.

After the year end the charity has run successful campaigns and expects its general reserves position to recover to an acceptable level.

Policy on reserves

The trustees consider the level of reserves as at year end and the plans to raise funds are sufficient to meet the immediate needs of the charity.

IHELP GLOBAL

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

The charity would like to continue its focus on climate change as a key component of its delivery strategy.

The organisation will explore opportunities to expand the work on environmental sustainability in other parts of the work, particularly in Pakistan. IHelp Global has already research earth based mud huts in southern Pakistan and working with the glacier communities in Northern Pakistan

Develop a strategy for the build environment at the eco village and to retrofit existing buildings at the eco village to make them more suitable to the ecological surrounding.

Development of the Eco Village School - As well as providing education for the children in the Eco Village, it will be a school that local children from surrounding villages can also be part of with low fees, closer to their homes and can also provide a source of income for the Eco Village itself. The school itself will be environment based and therefore teaches the children and community a love for nature while also becoming a hub for where new approaches can be designed and tested.

Windmill Water Generator – This was delayed from last year but will be expedited this year. An alternative renewable method to extract ground source water using wind power to showcase a sustainable way of sourcing water

Fundraisers —Develop a plan to recruit volunteer fundraisers and increase financial revenue for the upkeep and the development charity.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust dated 23 May 2012 as Amended On 05 Jan 2013 and constitutes an unincorporated charity. The charity registered with the Charity Commission on 19 June 2013.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of a new trustee

Induction and training of trustees

The newly appointed trustee will be made aware of the contents of the Trust Deed, and must sign it , therefore showing its approval and acceptance of the code of the Deed.

As regards the appointment of all other staff, volunteers, specialists and professionals of the said Trust must be vetted, CRB checked as per requirement and not to bring the said Charitable Trust into disrepute.

Arrangements for setting key management personnel remuneration

The trustees give their time freely and receive no remuneration or financial benefits, and are reimbursed for any reasonable expenses incurred in the performance of their duties.

Organisational structure

The charity has three founding trustees, which are for life, and cannot have more than nine trustees. The trustees are responsible for the general control and management of the charity. Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

Major risks and management of those risks

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

IHELP GLOBAL

Trustees' Report

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 29.01.2015 and signed on its behalf by:



.....
Mr K Uddin
Trustee

IHELP GLOBAL

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 constitution. The trustees 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.

IHELP GLOBAL

Independent Examiner's Report to the trustees of IHELP GLOBAL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2024 which are set out on pages 8 to 17.

Respective responsibilities of trustees and examiner

As the charity's trustees of IHELP GLOBAL you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the IHELP GLOBAL's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since IHELP GLOBAL's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of IHELP GLOBAL as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nasir Rafiq

.....
Nasir Rafiq
ICAEW

Dua Governance
123-131 Bradford Street
Digbeth
Birmingham
B12 0NS

29 January 2025

Date:.....

IHELP GLOBAL

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	2	12,936	231,473	244,409
Other trading activities	3	36,000	-	36,000
Total Income		48,936	231,473	280,409
Expenditure on:				
Raising funds	4.1	-	(43,617)	(43,617)
Charitable activities	5	(56,583)	(213,294)	(269,877)
Total Expenditure		(56,583)	(256,911)	(313,494)
Net movement in funds		(7,647)	(25,438)	(33,085)
Reconciliation of funds				
Total funds brought forward		4,850	5,144	9,994
Total funds carried forward	17	(2,797)	(20,294)	(23,091)
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		98,111	660,660	758,771
Other trading activities		37,500	-	37,500
Total income		135,611	660,660	796,271
Expenditure on:				
Raising funds		(500)	(43,806)	(44,306)
Charitable activities		(100,597)	(690,808)	(791,405)
Total expenditure		(101,097)	(734,614)	(835,711)
Net income/(expenditure)		34,514	(73,954)	(39,440)
Gross transfers between funds		(59,350)	59,350	-
Net movement in funds		(24,836)	(14,604)	(39,440)
Reconciliation of funds				
Total funds brought forward		29,686	19,748	49,434
Total funds carried forward	17	4,850	5,144	9,994

All of the charity's activities derive from continuing operations during the above two periods.

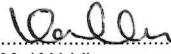
The funds breakdown for 2023 is shown in note 17.

IHELP GLOBAL

(Registration number: 1152490)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	5,113	5,780
Current assets			
Debtors	14	3,000	9,000
Cash at bank and in hand	15	19,203	17,449
		<u>22,203</u>	<u>26,449</u>
Creditors: Amounts falling due within one year	16	<u>(50,407)</u>	<u>(22,235)</u>
Net current (liabilities)/assets		<u>(28,204)</u>	<u>4,214</u>
Net (liabilities)/assets		<u>(23,091)</u>	<u>9,994</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		(20,294)	5,144
Unrestricted income funds			
Unrestricted funds		<u>(2,797)</u>	<u>4,850</u>
Total funds	17	<u>(23,091)</u>	<u>9,994</u>

The financial statements on pages 8 to 17 were approved by the trustees, and authorised for issue on 29.01.2025 and signed on their behalf by:


Mr K Uddin
Trustee

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

IHELP GLOBAL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2024

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Furniture & Equipment: 7 Years (straight line)

Research and development

Research and development expenditure is written off as incurred.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2024

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from individuals	12,936	231,473	244,409	758,771
	<u>12,936</u>	<u>231,473</u>	<u>244,409</u>	<u>758,771</u>

3 Income from other trading activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Trading income;			
Sale of Clothes	36,000	36,000	37,500
	<u>36,000</u>	<u>36,000</u>	<u>37,500</u>

4 Expenditure on raising funds**Costs of generating donations and legacies**

a)

	Note	Restricted funds £	Total 2024 £	Total 2023 £
Donations		43,617	43,617	43,806

5 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Total 2024 £	Total 2023 £
General	56,583	-	56,583	100,597
Food	34,989	58,495	93,484	407,100
Community & Establishment	20,833	50,629	71,462	148,541
Education	2,546	8,000	10,546	50,988
Water	4,843	6,180	11,023	33,193
Emergency	9,830	16,949	26,779	50,987
	<u>129,624</u>	<u>140,253</u>	<u>269,877</u>	<u>791,406</u>

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2024

In addition to the expenditure analysed above, there are also governance costs of £Nil (2023 - £Nil) which relate directly to charitable activities. See note 6 for further details.

6 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Examination of the financial statements	1,950	1,950	4,750
Legal fees	-	-	24,000
Other governance costs	3,806	3,806	10,908
	<u>5,756</u>	<u>5,756</u>	<u>39,658</u>

7 Grant-making

The support costs associated with grant-making are £Nil (31 March 2023 - £Nil).

Below are details of material grants made to institutions.

Name of institution	Activity	2024 £	2023 £
Islamic Help UK		20,584	130,310
Ihelp Global Tanzania		63,060	457,063
Dr. Adnan		8,620	10,789
Hazrat Sultan Bahu Trust UK		8,000	24,000
Islamic Help Pakistan		32,601	-
Simmonds.Mills Architect		6,700	-
Other		688	-
		<u>140,253</u>	<u>622,162</u>

8 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>3,367</u>	<u>2,981</u>

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2024

10 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	14,239	18,274
Social security costs	293	584
Pension costs	-	168
	14,532	19,026

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
No. of staff	2	1

No employee received emoluments of more than £60,000 during the year

11 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	1,950	4,750

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	20,869	20,869
Additions	2,700	2,700
At 31 March 2024	<u>23,569</u>	<u>23,569</u>
Depreciation		
At 1 April 2023	15,089	15,089
Charge for the year	3,367	3,367
At 31 March 2024	<u>18,456</u>	<u>18,456</u>
Net book value		
At 31 March 2024	<u>5,113</u>	<u>5,113</u>
At 31 March 2023	<u>5,780</u>	<u>5,780</u>

14 Debtors

	2024 £	2023 £
Trade debtors	<u>3,000</u>	<u>9,000</u>

15 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	<u>19,203</u>	<u>17,449</u>

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	47,164	13,887
Other creditors	-	(2)
Accruals	3,243	8,350
	<u>50,407</u>	<u>22,235</u>

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	4,850	48,936	(56,583)	(2,797)
Restricted funds				
Food	-	132,142	(118,384)	13,758
Water & Sanitation	3,237	22,979	(15,353)	10,863
Education	-	460	(10,633)	(10,173)
Community Establishment	-	40,029	(79,005)	(38,976)
Medical	325	-	-	325
Emergency	1,582	35,863	(33,536)	3,909
Total restricted funds	5,144	231,473	(256,911)	(20,294)
Total funds	9,994	280,409	(313,494)	(23,091)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	29,686	135,611	(101,097)	(59,350)	4,850
Restricted funds					
Food	1,799	415,877	(434,675)	16,999	-
Water & Sanitation	-	39,019	(35,782)	-	3,237
Education	1,984	20,400	(52,342)	29,958	-
Community Establishment	15,640	120,508	(148,541)	12,393	-
Medical	325	-	-	-	325
Emergency	-	64,856	(63,274)	-	1,582
Total restricted funds	19,748	660,660	(734,614)	59,350	5,144
Total funds	49,434	796,271	(835,711)	-	9,994

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2024

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds 2024 £
Tangible fixed assets	5,113	-	5,113
Current assets	3,000	19,203	22,203
Current liabilities	(10,910)	(39,497)	(50,407)
Total net assets	(2,797)	(20,294)	(23,091)

	Unrestricted funds General £	Total funds 2023 £
Tangible fixed assets	5,780	5,780
Current assets	26,449	26,449
Current liabilities	(22,235)	(22,235)
Total net assets	9,994	9,994

19 Analysis of net funds

	At 1 April 2023 £	Financing cash flows £	At 31 March 2024 £
Cash at bank and in hand	17,449	1,754	19,203
Net debt	17,449	1,754	19,203

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	43,338	(25,889)	17,449
Net debt	43,338	(25,889)	17,449

IHELP GLOBAL

England & Wales - Charity number 1152490

Accounts

Charity registration number: 1152490

IHELP GLOBAL

Annual Report and Financial Statements
for the Year Ended 31 March 2023

IHELP GLOBAL

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IHELP GLOBAL

Reference and Administrative Details

Trustees	Mr K Uddin Mr Z Sultan Mr I Boota Mr M Bryant Mr A Rahman
Principal Office	237 Plashet Road London E13 0QU
Charity Registration Number	1152490
Independent Examiner	Nasir Rafiq Dua Governance 123-131 Bradford Street Digbeth Birmingham B12 0NS

IHELP GLOBAL

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The principal purposes of the Charity are by such means as are charitable throughout the world and more particularly in England & Wales:

- a) the prevention and relief of poverty and sickness anywhere in the world and in particular amongst those affected by natural disasters, wars, conflicts, financial hardship and other humanitarian emergencies, by the provision of monetary or other assistance, including medicines, hospitals; shelter and food.
- b) To advance education by means of, but not exclusively, through the provision and support to organise mainstream and supplementary education and facilitating basic literacy and skills development, with the overall aim to improve quality of life, enhance life skills, improve livelihood opportunities and engage the general public and other communities through learning and skills development programmes for the public benefit without discrimination with particular regard to orphans, refugees, disabled and displaced people;
- c) To do all such other lawful things as are necessary for the attainment of the above objects or any of them.

Objectives, strategies and activities

CHILDREN'S ECO VILLAGE

The Children's Eco Village in the Mkurunga district south of Dar es Salaam in Tanzania is a unique initiative to help tackle environmental issues and make a lasting positive impact of the lives of orphan children. The village has been set up to provide homes for the most susceptible of children giving them the opportunity to grow and develop within a healing and sustaining natural environment.

The Eco Village is aimed at nurturing the physical, mental, social and spiritual growth and wellbeing of children and they are taught how to live sustainably and in harmony with the natural environment and understand the value of good environmental practice. In this way the village provides security and stability to one of the most vulnerable groups in society.

Monthly Running Costs: IHelp Global is providing the running costs which include all personnel at the village, the daily food, health and educational needs of the children and developing the farm so that it can provide a sustainable income for the village. This also includes medical insurance, clothing and other day to day needs of the children in the Eco Village.

New House: In partnership with Simmonds Mills Architects, a unique and innovative house has been designed at the eco village. This has been 3 years in the design phase. This year, construction work on the climate resilient and friendly building as begun.

Other key achievements include:

Finalised the production of a comprehensive work plan for the Children's Eco Village.

Installed a 10,000 litre water tank

Mended the broken fence around the Children's Eco Village land

Organised a waste management festival that attracted participants from the Kisemvule district

Renovated the mosque including procuring new prayer carpets

Improved the farming processes through acquisition of manure

Improved the passion fruit corridor

Renovated the guinea fowl shelter

Renovated the chicken shelter

IHELP GLOBAL

Trustees' Report

Public benefit

COOKED FOOD PROGRAMME

In the month of Ramadan, in 3 villages across District Handeni, Tanzania, we provided cooked meals for 1500 beneficiaries.

QURBANI

Our Qurbani project increased significantly this year. We purchased our livestock well in advance to ensure that it could be well looked after beforehand and fed organically. Qurbani was provided mainly in Tanzania. In total we provided approx. 23,425 shares of animal qurbani to the poor and needy community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Grants are made to Islamic Help and Hazrat Sultan Bahu Trust (HSBT), both UK registered charities.

Achievements and performance

RAMADAN FOOD PACK DISTRIBUTION

IHelp Global significantly increased its Ramadan food pack distribution in Tanzania. The problem of hunger in Tanzania is not limited to one region. However, while Tanga certainly has the highest rates of malnutrition and least access to food, the National Nutrition Survey reported that 95 percent of all Tanzania households are food insecure. Malnutrition is also widespread; the Tanzania Demographic and Health Survey found that 40 percent of Tanzania children under 5 exhibited "severely stunted growth." That is why hunger is such a prevalent issue in Tanzania. To keep fast in the holy month of Ramadhan, it is necessary to have enough food/meal for Seher & Iftar, but majority of these poverty victim communities don't have food even to survive. The lack of access to food is the biggest issue of hunger in Tanzania. In 2015, it was reported that more than 40% of citizens experience a shortage of food. These shortages happen for several reasons including drought, insufficient farming tools and poor soil.

Food crisis occurs when rates of hunger and malnutrition rise sharply at local, national, or global levels. In 2020, at least 155 million people in some of the planet's most fragile regions confronted the threat of food crisis.

Each Ramadan food pack includes a range of essential staple items and is designed to meet a family's nutritional needs for the entire month. Our teams carried out distributions to the most vulnerable who struggle on a daily basis for food security. They include the impoverished, the elderly and disabled, orphan families and those homeless. This year we distributed approx. 5,000 food packs across the Tanga and Handeni region of Tanzania.

Financial review

During the year, the charity raised £796k (2022: £79k) in donations and spent £833k (2022: £32k). The charity had a net deficit of £37k (2022: net surplus £47k). The charity total reserves stood at £12k (2022: £49k), of these general reserves were £2.2k (2022: £29.7k).

During the year the reserves have reduced. This is due to the unexpected legal fees that the charity incurred. After the year end the charity has run successful campaigns and expects its general reserves position to recover to an acceptable level.

Policy on reserves

The trustees consider the level of reserves as at year end and the plans to raise funds are sufficient to meet the immediate needs of the charity.

IHELP GLOBAL

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

The charity would like to continue its focus on climate change as a key component of its delivery strategy.

The organisation will explore opportunities to expand the work on environmental sustainability in other parts of the work, particularly in Pakistan. IHelp Global has already research earth based mud huts in southern Pakistan and working with the glacier communities in Northern Pakistan

Develop a strategy for the build environment at the eco village and to retrofit existing buildings at the eco village to make them more suitable to the ecological surrounding.

Development of the Eco Village School - As well as providing education for the children in the Eco Village, it will be a school that local children from surrounding villages can also be part of with low fees, closer to their homes and can also provide a source of income for the Eco Village itself. The school itself will be environment based and therefore teaches the children and community a love for nature while also becoming a hub for where new approaches can be designed and tested.

Windmill Water Generator – This was delayed from last year but will be expedited this year. An alternative renewable method to extract ground source water using wind power to showcase a sustainable way of sourcing water

Fundraisers —Develop a plan to recruit volunteer fundraisers and increase financial revenue for the upkeep and the development charity.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust dated 23 May 2012 as Amended On 05 Jan 2013 and constitutes an unincorporated charity. The charity registered with the Charity Commission on 19 June 2013.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of a new trustee

Induction and training of trustees

The newly appointed trustee will be made aware of the contents of the Trust Deed, and must sign it , therefore showing its approval and acceptance of the code of the Deed.

As regards the appointment of all other staff, volunteers, specialists and professionals of the said Trust must be vetted, CRB checked as per requirement and not to bring the said Charitable Trust into disrepute.

Arrangements for setting key management personnel remuneration

The trustees give their time freely and receive no remuneration or financial benefits, and are reimbursed for any reasonable expenses incurred in the performance of their duties.

Organisational structure

The charity has three founding trustees, which are for life, and cannot have more than nine trustees. The trustees are responsible for the general control and management of the charity. Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

IHELP GLOBAL

Trustees' Report

Major risks and management of those risks

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

IHELP GLOBAL

Trustees' Report

Financial instruments

Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

31 January 2024

The annual report was approved by the trustees of the charity on and signed on its behalf by:



.....
Mr K Uddin
Trustee

IHELP GLOBAL

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 constitution. The trustees 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.

IHELP GLOBAL

Independent Examiner's Report to the trustees of IHELP GLOBAL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023 which are set out on pages 9 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of IHELP GLOBAL you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the IHELP GLOBAL's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since IHELP GLOBAL's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of IHELP GLOBAL as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nasir Rafiq

.....
Nasir Rafiq
ICAEW

Dua Governance
123-131 Bradford Street
Digbeth
Birmingham
B12 0NS

31 January 2024

Date:.....

IHELP GLOBAL

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	2	98,111	660,660	758,771
Other trading activities	3	37,500	-	37,500
Total Income		135,611	660,660	796,271
Expenditure on:				
Raising funds	5.1	(500)	(43,806)	(44,306)
Charitable activities	6	(100,597)	(690,808)	(791,405)
Total Expenditure		(101,097)	(734,614)	(835,711)
Net income/(expenditure)		34,514	(73,954)	(39,440)
Gross transfers between funds		(59,350)	59,350	-
Net movement in funds		(24,836)	(14,604)	(39,440)
Reconciliation of funds				
Total funds brought forward		29,686	19,748	49,434
Total funds carried forward	18	4,850	5,144	9,994

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		1,047	35,386	36,433
Other trading activities		38,340	-	38,340
Other income		4,589	-	4,589
Total income		43,976	35,386	79,362
Expenditure on:				
Charitable activities		(14,290)	(17,947)	(32,237)
Total expenditure		(14,290)	(17,947)	(32,237)
Net income		29,686	17,439	47,125
Net movement in funds		29,686	17,439	47,125
Reconciliation of funds				
Total funds brought forward		-	2,309	2,309
Total funds carried forward	18	29,686	19,748	49,434

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 18.

IHELP GLOBAL**(Registration number: 1152490)
Balance Sheet as at 31 March 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	5,780	2,801
Current assets			
Debtors	15	9,000	6,585
Cash at bank and in hand	16	<u>17,449</u>	<u>43,338</u>
		26,449	49,923
Creditors: Amounts falling due within one year	17	<u>(22,235)</u>	<u>(3,290)</u>
Net current assets		<u>4,214</u>	<u>46,633</u>
Net assets		<u>9,994</u>	<u>49,434</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		5,144	19,748
Unrestricted income funds			
Unrestricted funds		<u>4,850</u>	<u>29,686</u>
Total funds	18	<u>9,994</u>	<u>49,434</u>

31 January 2024

The financial statements on pages 9 to 19 were approved by the trustees, and authorised for issue on and signed on their behalf by:



.....
Mr K Uddin
Trustee

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

IHELP GLOBAL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2023

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Furniture & Equipment: 7 Years (straight line)

Research and development

Research and development expenditure is written off as incurred.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2023

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	98,111	660,660	758,771	36,433
	98,111	660,660	758,771	36,433
	98,111	660,660	758,771	36,433

3 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Trading income;			
Sale of Clothes	37,500	37,500	38,340
	37,500	37,500	38,340
	37,500	37,500	38,340

4 Other income

	Total 2023 £	Total 2022 £
HMRS JRS grant	-	4,589
	-	4,589
	-	4,589

IHELP GLOBAL**Notes to the Financial Statements for the Year Ended 31 March 2023****5 Expenditure on raising funds****a) Costs of generating donations and legacies**

	Note	Restricted funds £	Total 2023 £
Donations		43,806	43,806

6 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Total 2023 £	Total 2022 £
General	89,808	10,789	100,597	12,970
Food	44,215	362,885	407,100	17,947
Community & Establishment	16,152	132,388	148,540	-
Education	5,508	45,480	50,988	-
Water	3,573	29,620	33,193	-
Emergency	9,987	41,000	50,987	-
	<u>169,243</u>	<u>622,162</u>	<u>791,405</u>	<u>30,917</u>

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2023

In addition to the expenditure analysed above, there are also governance costs of £37,308 (2022 - £4,900) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Independent examiner fees				
Examination of the financial statements	4,750	-	4,750	2,400
Legal fees	19,000	5,000	24,000	-
Other governance costs	10,908	-	10,908	2,500
	<u>34,658</u>	<u>5,000</u>	<u>39,658</u>	<u>4,900</u>

8 Grant-making

The support costs associated with grant-making are £Nil (31 March 2022 - £Nil).

Below are details of material grants made to institutions.

Name of institution	Activity	2023 £	2022 £
Islamic Help UK		130,310	3,276
Ihelp Global Tanzania		457,063	-
Dr. Adnan		10,789	-
Hazrat Sultan Bahu Trust UK		24,000	-
		<u>622,162</u>	<u>3,276</u>

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>2,981</u>	<u>2,130</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	18,274	6,055
Social security costs	584	217
Pension costs	168	230
	19,026	6,502

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023	2022
	No	No
No. of staff	1	1

No employee received emoluments of more than £60,000 during the year

12 Independent examiner's remuneration

	2023	2022
	£	£
Examination of the financial statements	4,750	2,400

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	14,909	14,909
Additions	<u>5,960</u>	<u>5,960</u>
At 31 March 2023	<u>20,869</u>	<u>20,869</u>
Depreciation		
At 1 April 2022	12,108	12,108
Charge for the year	<u>2,981</u>	<u>2,981</u>
At 31 March 2023	<u>15,089</u>	<u>15,089</u>
Net book value		
At 31 March 2023	<u>5,780</u>	<u>5,780</u>
At 31 March 2022	<u>2,801</u>	<u>2,801</u>

15 Debtors

	2023 £	2022 £
Trade debtors	<u>9,000</u>	<u>6,585</u>

16 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>17,449</u>	<u>43,338</u>

17 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	13,887	890
Other creditors	(2)	-
Accruals	<u>8,350</u>	<u>2,400</u>
	<u>22,235</u>	<u>3,290</u>

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2023

18 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
Unrestricted Funds	29,686	135,611	(101,097)	(59,350)	4,850
Restricted funds					
Food	1,799	415,877	(434,675)	16,999	-
Water & Sanitation	-	39,019	(35,782)	-	3,237
Education	1,984	20,400	(52,342)	29,958	-
Community Establishment	15,640	120,508	(148,541)	12,393	-
Medical	325	-	-	-	325
Emergency	-	64,856	(63,274)	-	1,582
Total restricted funds	19,748	660,660	(734,614)	59,350	5,144
Total funds	49,434	796,271	(835,711)	-	9,994

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General				
Unrestricted Funds	-	43,976	(14,290)	29,686
Restricted funds				
Food	-	19,746	(17,947)	1,799
Education	1,984	-	-	1,984
Community Establishment	-	15,640	-	15,640
Medical	325	-	-	325
Total restricted funds	2,309	35,386	(17,947)	19,748
Total funds	2,309	79,362	(32,237)	49,434

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 2023 £
Tangible fixed assets	5,780	5,780
Current assets	26,449	26,449
Current liabilities	<u>(22,235)</u>	<u>(22,235)</u>
Total net assets	<u>9,994</u>	<u>9,994</u>
	Unrestricted funds General £	Total funds 2022 £
Tangible fixed assets	2,801	2,801
Current assets	49,923	49,923
Current liabilities	<u>(3,290)</u>	<u>(3,290)</u>
Total net assets	<u>49,434</u>	<u>49,434</u>

20 Analysis of net funds

	At 1 April 2022 £	Financing cash flows £	At 31 March 2023 £
Cash at bank and in hand	<u>43,338</u>	<u>(25,889)</u>	<u>17,449</u>
Net debt	<u>43,338</u>	<u>(25,889)</u>	<u>17,449</u>
	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £ (restated)
Cash at bank and in hand	<u>1,286</u>	<u>42,052</u>	<u>43,338</u>
Net debt	<u>1,286</u>	<u>42,052</u>	<u>43,338</u>

IHELP GLOBAL

England & Wales - Charity number 1152490

Accounts

Charity registration number: 1152490

IHELP GLOBAL

Annual Report and Financial Statements

for the Year Ended 31 March 2022

IHELP GLOBAL

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IHELP GLOBAL

Reference and Administrative Details

Trustees

Mr K Uddin

Mr Z Sultan

Mr I Boota

Mr M Bryant

Mr A Rahman

Principal Office

Somerset House
27 Temple Street
Birmingham
B2 5DP

Charity Registration Number

1152490

Independent Examiner

Nasir Rafiq
Dua Governance
123-131 Bradford Street
Digbeth
Birmingham
B12 0NS

IHELP GLOBAL

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The principal purposes of the Charity are by such means as are charitable throughout the world and more particularly in England & Wales:

a) the prevention and relief of poverty and sickness anywhere in the world and in particular amongst those affected by natural disasters, wars, conflicts, financial hardship and other humanitarian emergencies, by the provision of monetary or other assistance, including medicines, hospitals; shelter and food.

b) To advance education by means of, but not exclusively, through the provision and support to organise mainstream and supplementary education and facilitating basic literacy and skills development, with the overall aim to improve quality of life, enhance life skills, improve livelihood opportunities and engage the general public and other communities through learning and skills development programmes for the public benefit without discrimination with particular regard to orphans, refugees, disabled and displaced people;

c) To do all such other lawful things as are necessary for the attainment of the above objects or any of them.

Objectives, strategies and activities

During the year, the charity made a grant to Islamic Help to carry out qurbanis in Tanzania. During the year, the management travelled to Tanzania to assess the needs of beneficiaries. Projects were then designed and shared with donors to raise funds.

Public benefit

The qurbani project delivered by the charity was undertaken to further public benefit. The visits by the charity to Africa were to determine the need of beneficiaries and where the charity can play a role to further public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Grants are made to Islamic Help and Hazrat Sultan Bahu Trust (HSBT), both UK registered charities.

Achievements and performance

The year ending 31st March 2022 has been incredibly challenging. As Covid 19 restrictions were gradually lifted, we began to review our work to date, identifying our priorities and building a new vision to revive the organisation. Our work on ECO village in Tanzania remains our primary focus, and the learning from this programme is being considered for replication in other locations.

Financial review

During the year, the charity raised £79k (2021: £74k) in donations and spent £32k (2021: £54k). The charity made a net surplus of £51k (2021: 20k). The charity total reserves stood at £51k, of these the general reserves were £31k (2021: nil).

Policy on reserves

The trustees consider the level of reserves as at year end and the plans to raise funds are sufficient to meet the immediate needs of the charity.

IHELP GLOBAL

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

The charity would like to continue its focus on climate change as a key component of its delivery strategy. The organisation will explore opportunities to expand the work on environmental sustainability in other parts of the work, particularly in Pakistan.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust dated 23 May 2012 as Amended On 05 Jan 2013 and constitutes an unincorporated charity. The charity registered with the Charity Commission on 19 June 2013.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of a new trustee

Induction and training of trustees

The newly appointed trustee will be made aware of the contents of the Trust Deed, and must sign it , therefore showing its approval and acceptance of the code of the Deed.

As regards the appointment of all other staff, volunteers, specialists and professionals of the said Trust must be vetted, CRB checked as per requirement and not to bring the said Charitable Trust into disrepute.

Arrangements for setting key management personnel remuneration

The trustees give their time freely and receive no remuneration or financial benefits, and are reimbursed for any reasonable expenses incurred in the performance of their duties.

Organisational structure

The charity has three founding trustees, which are for life, and cannot have more than nine trustees. The trustees are responsible for the general control and management of the charity. Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

Major risks and management of those risks

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

IHELP GLOBAL

Trustees' Report

Financial Instruments

Objectives and policies


The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on and signed on its behalf by:

25/1/23


.....
Mr K Uddin
Trustee

IHELP GLOBAL

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 constitution. The trustees 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.

IHELP GLOBAL

Independent Examiner's Report to the trustees of IHELP GLOBAL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of IHELP GLOBAL you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the IHELP GLOBAL's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of IHELP GLOBAL as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
Nasir Rang
ICAEW

Dua Governance
123-131 Bradford Street
Digbeth
Birmingham
B12 0NS

Date: 25.01.2023
.....

IHELP GLOBAL

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	2	1,047	35,386	36,433
Other trading activities	3	38,340	-	38,340
Other income		4,589	-	4,589
Total Income		43,976	35,386	79,362
Expenditure on:				
Charitable activities	6	(14,290)	(17,947)	(32,237)
Total Expenditure		(14,290)	(17,947)	(32,237)
Net movement in funds		29,686	17,439	47,125
Reconciliation of funds				
Total funds brought forward		-	2,309	2,309
Total funds carried forward	18	29,686	19,748	49,434

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		12,938	18,610	31,548
Other trading activities		32,225	-	32,225
Other income		10,551	-	10,551
Total income		55,714	18,610	74,324
Expenditure on:				
Raising funds		-	(5,415)	(5,415)
Charitable activities		(18,592)	(30,411)	(49,003)
Total expenditure		(18,592)	(35,826)	(54,418)
Net income/(expenditure)		37,122	(17,216)	19,906
Gross transfers between funds		(37,122)	37,122	-
Net movement in funds		-	19,906	19,906
Reconciliation of funds				
Total funds brought forward		-	(17,597)	(17,597)
Total funds carried forward	18	-	2,309	2,309

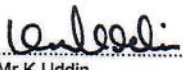
All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 18.

IHELP GLOBAL

(Registration number: 1152490)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	2,801	4,931
Current assets			
Debtors	15	6,585	585
Cash at bank and in hand	16	43,338	1,286
		49,923	1,871
Creditors: Amounts falling due within one year	17	(3,290)	(4,493)
Net current assets/(liabilities)		46,633	(2,622)
Net assets		49,434	2,309
Funds of the charity:			
Restricted income funds			
Restricted funds		19,748	2,309
Unrestricted income funds			
Unrestricted funds		29,686	-
Total funds	18	49,434	2,309

The financial statements on pages 7 to 18 were approved by the trustees, and authorised for issue on 25/1/23 and signed on their behalf by:


.....
Mr K Uddin
Trustee

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

IHELP GLOBAL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2022

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Furniture & Equipment: 7 Years (straight line)

Research and development

Research and development expenditure is written off as incurred.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2022

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

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

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	1,047	35,386	36,433	31,548
	1,047	35,386	36,433	31,548

3 Income from other trading activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Trading income;			
Sale of Clothes	38,340	38,340	32,225
	38,340	38,340	32,225

4 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
HMRS JRS grant	4,589	4,589	10,551
	4,589	4,589	10,551

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Total 2022 £	Total 2021 £
Donations		-	5,415

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Total 2022 £	Total 2021 £
General	12,970	-	12,970	18,592
Food	14,671	3,276	17,947	8,116
Community & Establishment	-	-	-	22,295
	<u>27,641</u>	<u>3,276</u>	<u>30,917</u>	<u>49,003</u>

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2022

In addition to the expenditure analysed above, there are also governance costs of £3,580 (2021 - £2,230) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	2,400	2,400	1,750
Other governance costs	2,500	2,500	480
	4,900	4,900	2,230

8 Grant-making

The support costs associated with grant-making are £Nil (31 March 2021 - £Nil).

Below are details of material grants made to institutions.

Name of institution	Activity	2022 £	2021 £
Islamic Help UK		3,276	3,276
East African playgrounds		-	-
Ihelp Global Tanzania		-	9,000
		3,276	12,276

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	2,130	2,130
	2,130	2,130

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2022

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	6,055	12,089
Social security costs	217	456
Pension costs	230	460
	<u>6,502</u>	<u>13,005</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
No. of staff	1	1

No employee received emoluments of more than £60,000 during the year

12 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	<u>2,400</u>	<u>1,750</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2022

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021	14,909	14,909
At 31 March 2022	14,909	14,909
Depreciation		
At 1 April 2021	9,978	9,978
Charge for the year	2,130	2,130
At 31 March 2022	12,108	12,108
Net book value		
At 31 March 2022	2,801	2,801
At 31 March 2021	4,931	4,931

15 Debtors

	2022 £	2021 £
Trade debtors	6,585	585

16 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	43,338	1,286

17 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	890	1,660
Other taxation and social security	-	76
Other creditors	-	1,007
Accruals	2,400	1,750
	3,290	4,493

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2022

18 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
Unrestricted Funds	-	43,976	(14,290)	29,686
Restricted funds				
Food	-	19,746	(17,947)	1,799
Education	1,984	-	-	1,984
Community Establishment	-	15,640	-	15,640
Medical	325	-	-	325
Total restricted funds	2,309	35,386	(17,947)	19,748
Total funds	2,309	79,362	(32,237)	49,434

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	-	55,714	(18,592)	(37,122)	-
Restricted funds					
Food	-	3,610	(9,166)	5,556	-
Education	319	3,000	(873)	(462)	1,984
Community Establishment	(18,241)	12,000	(25,787)	32,028	-
Medical	325	-	-	-	325
Total restricted funds	(17,597)	18,610	(35,826)	37,122	2,309
Total funds	(17,597)	74,324	(54,418)	-	2,309

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2022

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 2022 £
Tangible fixed assets	2,801	2,801
Current assets	49,923	49,923
Current liabilities	(3,290)	(3,290)
Total net assets	<u>49,434</u>	<u>49,434</u>
	Restricted funds £	Total funds 2021 £
Tangible fixed assets	4,931	4,931
Current assets	1,871	1,871
Current liabilities	(4,493)	(4,493)
Total net assets	<u>2,309</u>	<u>2,309</u>

20 Analysis of net funds

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	1,286	42,052	43,338
Net debt	<u>1,286</u>	<u>42,052</u>	<u>43,338</u>
	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	2,353	(1,067)	1,286
Net debt	<u>2,353</u>	<u>(1,067)</u>	<u>1,286</u>

IHELP GLOBAL

England & Wales - Charity number 1152490

Accounts

Charity registration number: 1152490

IHELP GLOBAL

Annual Report and Financial Statements
for the Year Ended 31 March 2021

IHELP GLOBAL

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IHELP GLOBAL

Reference and Administrative Details

Trustees	Mr K Uddin Mr Z Sultan Mr I Boota Mr M Bryant Mr A Rahman
Principal Office	Somerset House 27 Temple Street Birmingham B2 5DP
Charity Registration Number	1152490
Independent Examiner	Nasir Rafiq Dua Governance 123-131 Bradford Street Digbeth Birmingham B12 0NS

IHELP GLOBAL

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The principal purposes of the Charity are by such means as are charitable throughout the world and more particularly in England & Wales:

- a) the prevention and relief of poverty and sickness anywhere in the world and in particular amongst those affected by natural disasters, wars, conflicts, financial hardship and other humanitarian emergencies, by the provision of monetary or other assistance, including medicines, hospitals; shelter and food.
- b) To advance education by means of, but not exclusively, through the provision and support to organise mainstream and supplementary education and facilitating basic literacy and skills development, with the overall aim to improve quality of life, enhance life skills, improve livelihood opportunities and engage the general public and other communities through learning and skills development programmes for the public benefit without discrimination with particular regard to orphans, refugees, disabled and displaced people;
- c) To do all such other lawful things as are necessary for the attainment of the above objects or any of them.

Objectives, strategies and activities

During the year, the charity made a grant to Islamic Help to carry out qurbanis in Tanzania. During the year, the management travelled to Tanzania to assess the needs of beneficiaries. Projects were then designed and shared with donors to raise funds.

Public benefit

The qurbani project delivered by the charity was undertaken to further public benefit. The visits by the charity to Africa were to determine the need of beneficiaries and where the charity can play a role to further public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

Grants are made to Islamic Help and Hazrat Sultan Bahu Trust (HSBT), both UK registered charities.

IHELP GLOBAL

Trustees' Report

Achievements and performance

This financial year has been a very difficult year due to the Covid-19 pandemic. Primary focus of our work as been aimed at the Children's Eco Village however due to difficulties in fundraising and staff being furloughed, focus has purely been on keeping the village running and not on any new developments

IHelp Global is providing the running costs which include all personnel at the village, the daily food, health and educational needs of the children and developing the farm so that it can provide a sustainable income for the village. This also includes medical insurance, clothing and other day to day needs of the children in the Eco Village.

For a period of time, schools in Tanzania were closed to prevent the spread of Covid-19. During this time, daily tuition was commissioned and we hired part time teachers from the local school to supplement the education of the children at the eco village.

We have purchased new learning resources such as

- Whiteboards
- Markers
- Wall posters and maps
- One year's supply of stationary (pens, pencils rulers etc.)
- One year's supply of exercise books

We have purchased a 2 complete sets of school text books which cover the entire curriculum for both primary and secondary school.

Educational and recreational study tours arranged for the residents of the Eco Village

- Fun City – Recreational theme park visit
- Kaole Museum place at Kibaha Rational – seeing the tools of past slaves and studying the history of African ancestry
- Makumbosho Area in Dar es Salaam – to see the different types of past homes of tribes, how they were made by using soil the ways in which they are environmentally friendly.
- Dar es Salaam National Stadium for the promotion of sports and leisure

The children at the Children's Eco Village are very creative and talented characters. We have supplied materials for their chosen arts and crafts allowing the creative minds to create items such as house mats and handmade fans for the hot weather from used materials.

The income made from these products is managed solely by the children themselves so that they can develop their financial and entrepreneurial skills

Qurbani - Our annual Qurbani project was significantly scaled down this year both for covid-19 reasons and due to decreasing levels of fundraising. We were able to still support approx. 100 families with food and meat distribution during the festival of Eid ul Adha.

Financial review

During the period, the Charity raised £74k (2020: £111k) and after spending £54k (2020: £131k), the carry forward reserves stood at a surplus of £2.3k (2020: £17.5k deficit).

Policy on reserves

The trustees consider the level of reserves as at year end and the plans to raise funds are sufficient to meet the immediate needs of the charity.

IHELP GLOBAL

Trustees' Report

Plans for future periods

Aims and key objectives for future periods

The charity would like to continue its focus on environmental sustainability as a key component of its delivery strategy. The organization is keen on further developing the growth of the eco village and adding more features.

Due to Covid-19, we were not able to develop or deliver on any of our futures plans as described below, we will continue to plan for them.

Fundraisers – Develop a plan to recruit volunteer fundraisers and increase financial revenue for the upkeep and the development of the Children's Eco Village

Children's Homes (completion, renovation and new builds) - This is one of the main projects that needs to be undertaken within the Eco Village. The more homes we have, the more children the Eco Village can provide for.

Forest School - Development of the Eco Village Forest School - it is in schools that the next generation of leaders would be found. As well as providing education for the children in the Eco Village, it will be a school that local children from surrounding villages can also be part of with low fees, closer to their homes and can also provide a source of income for the Eco Village itself. The school itself will be environment based and therefore teaches the children and community a love for nature while also becoming a hub for where new approaches can be designed and tested.

Website Development - Development of a website/ social media for the Children's Eco Village to build its profile which will also aid in fundraising projects.

Windmill Water Generator - This is a new and alternative renewable method to extract ground source water using wind power to showcase a sustainable way of getting water that the Eco Village does not already have. This also serves as a learning opportunity for the locals in surrounding villages.

Biogas Plant - A Biogas plant will be built to process the potential gas from dung produced by the cattle providing a carbon neutral, non-polluting and renewable source of cooking gas for the village. The remaining slurry will form a clean enriched organic fertilizer.

Duck Pond - Building a pond for ducks and duck house - the base of the duck house will be made from a mesh material so that in result, the waste from the ducks goes directly into the water. This then provides another source of food for the fish, allowing them to become healthier and considerably larger in size. Producing our own fish feed will eliminate the reliance on foodstuffs from outside ensuring high standards of sustainable and organic food production.

Bee Keeping - Beehives will be set up in The Children's Eco Village to provide organic honey and wax which can be sold locally as well as be used by the children for food and medicine.

Structure, governance and management

Nature of governing document

The charity is controlled by its governing document, a deed of trust dated 23 May 2012 as Amended On 05 Jan 2013 and constitutes an unincorporated charity. The charity registered with the Charity Commission on 19 June 2013.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of a new trustee

Induction and training of trustees

The newly appointed trustee will be made aware of the contents of the Trust Deed, and must sign it , therefore showing its approval and acceptance of the code of the Deed.

As regards the appointment of all other staff, volunteers, specialists and professionals of the said Trust must be vetted, CRB checked as per requirement and not to bring the said Charitable Trust into disrepute.

Arrangements for setting key management personnel remuneration

The trustees give their time freely and receive no remuneration or financial benefits, and are reimbursed for any reasonable expenses incurred in the performance of their duties.

IHELP GLOBAL

Trustees' Report

Organisational structure

The charity has three founding trustees, which are for life, and cannot have more than nine trustees. The trustees are responsible for the general control and management of the charity. Trustees are legally responsible for the governance and management of the charity. Trustees are responsible of setting strategies and policies for ensuring these are implemented.

Major risks and management of those risks

The charity's trustees have considered the major risks to which the charity is exposed and have reviewed potential risks. Systems and procedures have been put in place to manage the risks and to mitigate any adverse outcomes.

IHELP GLOBAL

Trustees' Report

Financial instruments

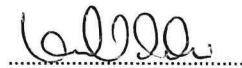
Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk, cash flow risk and liquidity risk. The use of financial derivatives is governed by the charity's policies approved by the board of trustees, which provide written principles on the use of financial derivatives to manage these risks. The charity does not use derivative financial instruments for speculative purposes.

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance. Further details regarding liquidity risk can be found in the Statement of accounting policies in the financial statements.

The annual report was approved by the trustees of the charity on 21.12.2021 and signed on its behalf by:



Mr K Uddin
Trustee

IHELP GLOBAL

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity 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 Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 proper accounting records that 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 constitution. The trustees 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.

IHELP GLOBAL

Independent Examiner's Report to the trustees of IHELP GLOBAL

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 9 to 18.

Respective responsibilities of trustees and examiner

As the charity's trustees of IHELP GLOBAL you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').


I report in respect of my examination of the IHELP GLOBAL's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of IHELP GLOBAL as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
Nasir Raajiq
ICAEW

Dua Governance
123-131 Bradford Street
Digbeth
Birmingham
B12 0NS

Date: 21.12.21

IHELP GLOBAL

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	2	12,938	18,610	31,548
Other trading activities	3	32,225	-	32,225
Other income		10,551	-	10,551
Total Income		<u>55,714</u>	<u>18,610</u>	<u>74,324</u>
Expenditure on:				
Raising funds	5.1	-	(5,415)	(5,415)
Charitable activities	6	(18,592)	(30,411)	(49,003)
Total Expenditure		<u>(18,592)</u>	<u>(35,826)</u>	<u>(54,418)</u>
Net income/(expenditure)		37,122	(17,216)	19,906
Gross transfers between funds		(37,122)	37,122	-
Net movement in funds		-	19,906	19,906
Reconciliation of funds				
Total funds brought forward		-	(17,597)	(17,597)
Total funds carried forward	18	<u>-</u>	<u>2,309</u>	<u>2,309</u>

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		6,153	68,430	74,583
Other trading activities		35,671	-	35,671
Other income		585	-	585
Total income		<u>42,409</u>	<u>68,430</u>	<u>110,839</u>
Expenditure on:				
Raising funds		-	(15,723)	(15,723)
Charitable activities		(20,352)	(95,227)	(115,579)
Total expenditure		<u>(20,352)</u>	<u>(110,950)</u>	<u>(131,302)</u>
Net income/(expenditure)		22,057	(42,520)	(20,463)
Gross transfers between funds		(24,279)	24,279	-
Net movement in funds		(2,222)	(18,241)	(20,463)
Reconciliation of funds				
Total funds brought forward		2,222	644	2,866
Total funds carried forward	18	<u>-</u>	<u>(17,597)</u>	<u>(17,597)</u>

All of the charity's activities derive from continuing operations during the above two periods.

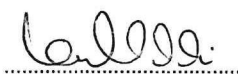
The funds breakdown for 2020 is shown in note 18.

IHELP GLOBAL

(Registration number: 1152490)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	4,931	7,061
Current assets			
Debtors	15	585	585
Cash at bank and in hand	16	<u>1,286</u>	<u>2,353</u>
		1,871	2,938
Creditors: Amounts falling due within one year	17	<u>(4,493)</u>	<u>(27,596)</u>
Net current liabilities		<u>(2,622)</u>	<u>(24,658)</u>
Net assets/(liabilities)		<u>2,309</u>	<u>(17,597)</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		<u>2,309</u>	<u>(17,597)</u>
Total funds	18	<u>2,309</u>	<u>(17,597)</u>

The financial statements on pages 9 to 18 were approved by the trustees, and authorised for issue on 21.12.2021 and signed on their behalf by:


.....
Mr K Uddin
Trustee

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

IHELP GLOBAL meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Furniture & Equipment: 7 Years (straight line)

Research and development

Research and development expenditure is written off as incurred.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2021

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations from individuals	12,938	18,610	31,548	74,583
	<u>12,938</u>	<u>18,610</u>	<u>31,548</u>	<u>74,583</u>

3 Income from other trading activities

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Trading income;			
Sale of Clothes	32,225	32,225	35,671
	<u>32,225</u>	<u>32,225</u>	<u>35,671</u>

4 Other income

	Unrestricted funds General £	Total 2021 £	Total 2020 £
HMRS JRS grant	10,551	10,551	585
	<u>10,551</u>	<u>10,551</u>	<u>585</u>

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Restricted funds £	Total 2021 £	Total 2020 £
Donations		5,415	5,415	15,723
		<u>5,415</u>	<u>5,415</u>	<u>15,723</u>

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Total 2021 £	Total 2020 £
General	18,592	-	18,592	20,352
Food	4,840	3,276	8,116	-
Community & Establishment	13,295	9,000	22,295	95,227
	<u>36,727</u>	<u>12,276</u>	<u>49,003</u>	<u>115,579</u>

In addition to the expenditure analysed above, there are also governance costs of £2,230 (2020 - £4,060) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2021 £	Total 2020 £
Independent examiner fees			
Examination of the financial statements	1,750	1,750	1,140
Other governance costs	480	480	2,920
	<u>2,230</u>	<u>2,230</u>	<u>4,060</u>

8 Grant-making

The support costs associated with grant-making are £Nil (31 March 2020 - £Nil).

Below are details of material grants made to institutions.

Name of institution	Activity	2021 £	2020 £
Ihelp Global Tanzania		9,000	47,843
Islamic Help UK		3,276	-
East African playgrounds		-	10,040
		<u>12,276</u>	<u>57,883</u>

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>2,130</u>	<u>2,130</u>

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	12,089	11,980
Social security costs	456	561
Pension costs	460	467
	<u>13,005</u>	<u>13,008</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
No. of staff	<u>1</u>	<u>1</u>

No employee received emoluments of more than £60,000 during the year

12 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>1,750</u>	<u>1,140</u>

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2021

14 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	14,909	14,909
At 31 March 2021	<u>14,909</u>	<u>14,909</u>
Depreciation		
At 1 April 2020	7,848	7,848
Charge for the year	<u>2,130</u>	<u>2,130</u>
At 31 March 2021	<u>9,978</u>	<u>9,978</u>
Net book value		
At 31 March 2021	<u>4,931</u>	<u>4,931</u>
At 31 March 2020	<u>7,061</u>	<u>7,061</u>

15 Debtors

	2021 £	2020 £
Trade debtors	<u>585</u>	<u>585</u>

16 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	<u>1,286</u>	<u>2,353</u>

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	1,660	25,410
Other taxation and social security	76	47
Other creditors	1,007	999
Accruals	<u>1,750</u>	<u>1,140</u>
	<u>4,493</u>	<u>27,596</u>

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2021

18 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
General					
Unrestricted Funds	-	55,714	(18,592)	(37,122)	-
Restricted funds					
Food	-	3,610	(9,166)	5,556	-
Education	319	3,000	(873)	(462)	1,984
Community Establishment	(18,241)	12,000	(25,787)	32,028	-
Medical	325	-	-	-	325
Total restricted funds	<u>(17,597)</u>	<u>18,610</u>	<u>(35,826)</u>	<u>37,122</u>	<u>2,309</u>
Total funds	<u><u>(17,597)</u></u>	<u><u>74,324</u></u>	<u><u>(54,418)</u></u>	<u><u>-</u></u>	<u><u>2,309</u></u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
General					
Unrestricted Funds	2,222	42,409	(20,352)	(24,279)	-
Restricted funds					
Education	319	-	-	-	319
Community Establishment	-	68,430	(110,950)	24,279	(18,241)
Medical	325	-	-	-	325
Total restricted funds	<u>644</u>	<u>68,430</u>	<u>(110,950)</u>	<u>24,279</u>	<u>(17,597)</u>
Total funds	<u><u>2,866</u></u>	<u><u>110,839</u></u>	<u><u>(131,302)</u></u>	<u><u>-</u></u>	<u><u>(17,597)</u></u>

IHELP GLOBAL

Notes to the Financial Statements for the Year Ended 31 March 2021

19 Analysis of net assets between funds

	Restricted funds £	Total funds 2021 £
Tangible fixed assets	4,931	4,931
Current assets	1,871	1,871
Current liabilities	<u>(4,493)</u>	<u>(4,493)</u>
Total net assets	<u>2,309</u>	<u>2,309</u>

	Restricted funds £	Total funds 2020 £
Tangible fixed assets	7,061	7,061
Current assets	2,938	2,938
Current liabilities	<u>(27,596)</u>	<u>(27,596)</u>
Total net assets	<u>(17,597)</u>	<u>(17,597)</u>

20 Analysis of net funds

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	<u>2,353</u>	<u>(1,067)</u>	<u>1,286</u>
Net debt	<u>2,353</u>	<u>(1,067)</u>	<u>1,286</u>

	At 1 April 2019 £	Financing cash flows £	At 31 March 2020 £
Cash at bank and in hand	<u>2,754</u>	<u>(401)</u>	<u>2,353</u>
Net debt	<u>2,754</u>	<u>(401)</u>	<u>2,353</u>