

Charity registration number: 1153776

Help in Need Today

known as

HINT

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Help in Need Today

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Contents (continued)

Reference and Administrative Details	1
Trustees' Report	2 to 4
Statement of Trustees' Responsibilities	5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Cash Flow Statement	9
Notes to the Financial Statements	10 to 16

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Reference and Administrative Details

Trustees	H Ali
	H M A Sofiean
	M A Muktadeer
Charity Registration Number	1153776
Principal Office	37 Madeira Road
	London
	N13 5SR
Independent Examiner	Nicholas Antoniou FCCA
	NA Associates LLP
	First floor, Woodgate Studios
	2-8 Games Road
	Cockfosters
	Hertfordshire
Bankers	EN4 9HN
	National Westminster Bank plc
	288 Green Lanes
	Palmers Green
	London
	N13 5GA

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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

Objectives, strategies and activities

The charity has been very active again this year. We have taken part in the organising of a number of educational and awareness events in UK which were well attended. We are thankful to our staff and volunteers who have supported us in organising the events. We engaged sessional workers to fundraise and promote for Help in Need Today's programme and activities at these events.

HINT has donated funds for education for children in need locally, and for projects in Bangladesh helping the needy and poor people in disadvantaged areas. We have mainly distributed food, educational materials and a number of orphans were also helped through these donations.

During the year the charity arranged a pilgrimage to Mekkah for which it received income from the participants to cover the cost of the trip.

Objects and aims

The objects of the Charity are the prevention or relief of poverty or financial hardship anywhere in the world by providing or assisting in the provision of education, training, healthcare projects and all the necessary support designed to enable individuals to generate a sustainable income and be self-sufficient as well as helping needy people survive in extreme poverty

Public Benefit Statement

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.

Use of volunteers

HINT is very involved in the community and relies on voluntary help. Around 60 volunteers supported us in this financial year. We wish to thank all our volunteers for their loyal support and contribution.

Financial review

Total income from donations decreased from £470,599 in 2022 to £454,146 in 2023.

However, the charity made a deficit of £92,401 compared to a deficit of £66,000 in 2022 mainly due to increased costs and more donations made. At the year end the charity had net assets of £98,150 (2022 - £190,551).

Policy on reserves

The Board has assessed the charity's requirements for reserves in the light of the main risks to the organisation. As a result, the Board has approved a policy whereby the unrestricted funds not committed, should be held in reserve and maintained at a level, which ensures that HINT's core activity could continue during a period of unforeseen difficulty. The target reserve amount represents at least 6 months' (26 weeks) expenditure and will be reviewed annually.

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Trustees' Report (continued)

Plans for future periods

Activities planned to achieve aims

Going forward we plan to continue our charitable objects. We are recruiting more volunteers to strengthen our management, administration and fundraising. We are continuing to research and evaluate future projects to fund. We plan to continue fundraising, to strengthen and develop our organisation further and envisage enhancing lives of more disadvantaged people. We would like to thank all our Board Members, Staff, volunteers, and all our service users who have given their energy and commitment to achieve HINT's objectives. We would also like to thank all our donors for their support.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	H Ali
	H M A Sofiean
	M A Muktapeer

Chairman:	H Ali
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Structure, governance and management

Nature of governing document

Help in Need Today (HINT) is a charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, dated 12th September 2013. If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The affairs of the charity are managed on a day-to-day basis by the trustees, who may exercise all the powers of the CIO.

Recruitment and appointment of trustees

In accordance with the terms of the constitution, there must be at least three charity trustees. If the number falls below the minimum, the remaining trustees can act only to call a meeting of the trustees or appoint a new trustee. The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum. Each new trustee is fully briefed and given a copy of the constitution and the latest trustees' annual report and accounts, on or before appointment. Trustees are recruited with regard to their skills, knowledge and experience needed for the effective administration of the charity.

Organisational structure

The Trustees oversee the day to day running of the charity.

Help in Need Today

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Trustees' Report (continued)

Financial instruments

Objectives and policies

The Trustees review risks relevant to the charity as part of their governance processes. Any material risks identified are discussed and decisions made on potential mitigation. In light of the COVID-19 Pandemic, HINT emergency response was activated which mitigated for associated risks. The organisation resilience was responsive and strong which ensured sustainability. The charity mainly works with direct project cost whilst the core cost is low and avoidable. If required the organisation can survive with a cut in funding which was expected during the pandemic and has a strong balance sheet.

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.

The annual report was approved by the trustees of the charity on 31/01/2024 and signed on its behalf by:



.....
H Ali
Chairman and trustee

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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 Charities (Accounts and Reports) Regulations 2008, 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

31/01/2024

Approved by the trustees of the charity on and signed on its behalf by:



.....
H Ali
Chairman and Trustee

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Independent Examiner's Report to the trustees of Help in Need Today

I report to the trustees on my examination of the accounts of Help in Need Today for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Help in Need Today 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 Help in Need Today'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 Help in Need Today'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 ACCA, 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 Help in Need Today 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.



Nicholas Antoniou FCCA

NA Associates LLP
Chartered Certified Accountants
First floor, Woodgate Studios
2-8 Games Road
Cockfosters
Hertfordshire
EN4 9HN

Date: 31/1/24

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Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies		454,146	454,146
Other income		102,840	102,840
Total income		556,986	556,986
Expenditure on:			
Charitable activities		(649,387)	(649,387)
Total expenditure		(649,387)	(649,387)
Net expenditure		(92,401)	(92,401)
Net movement in funds		(92,401)	(92,401)
Reconciliation of funds			
Total funds brought forward		190,551	190,551
Total funds carried forward	9	98,150	98,150

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		470,599	470,599
Total income		470,599	470,599
Expenditure on:			
Charitable activities		(536,599)	(536,599)
Total expenditure		(536,599)	(536,599)
Net expenditure		(66,000)	(66,000)
Net movement in funds		(66,000)	(66,000)
Reconciliation of funds			
Total funds brought forward		256,551	256,551
Total funds carried forward	9	190,551	190,551

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 9.

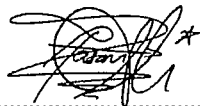
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(Registration number: 1153776)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	5	4,158	-
Current assets			
Debtors	6	2,982	6,473
Cash at bank and in hand	7	101,120	188,923
		104,102	195,396
Creditors: Amounts falling due within one year	8	(10,110)	(4,845)
Net current assets		93,992	190,551
Net assets		98,150	190,551
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		98,150	190,551
Total funds	9	98,150	190,551

The financial statements on pages 7 to 16 were approved by the trustees, and authorised for issue on 31/01/2024 and signed on their behalf by:



H Ali
Chairman and trustee

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Cash Flow Statement for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash expenditure		(92,401)	(66,000)
Adjustments to cash flows from non-cash items			
Depreciation		<u>1,039</u>	<u>-</u>
		(91,362)	(66,000)
Working capital adjustments			
Decrease/(increase) in debtors	6	3,491	(2,733)
Increase in creditors	8	<u>5,265</u>	<u>165</u>
Net cash flows from operating activities		(82,606)	(68,568)
Cash flows from investing activities			
Purchase of tangible fixed assets	5	<u>(5,197)</u>	<u>-</u>
Net decrease in cash and cash equivalents		(87,803)	(68,568)
Cash and cash equivalents at 1 April		<u>188,923</u>	<u>257,491</u>
Cash and cash equivalents at 31 March		<u><u>101,120</u></u>	<u><u>188,923</u></u>

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

Help in Need Today

known as HINT

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 the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Help in Need Today meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Help In Need Today is Charitable Incorporated Organisation ("CIO"), based in England, United Kingdom and which operates from its principal office as disclosed on page 1.

The accounts represent the individual charity financial statements.

The accounts are prepared in the charity's functional currency of British Pounds (£) and rounded to the nearest £1.

Going concern

During the previous recent years, the worldwide Covid-19 pandemic affected the charity by reducing the opportunities for fundraising, but they have now mainly returned to pre-pandemic levels after the year end. The charity has adapted its working practices for online awareness and continues to have a strong balance sheet. Therefore the trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Donations and legacies

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.

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.

Governance costs

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

Help in Need Today

known as HINT

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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 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 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:

Asset class	Depreciation method and rate
Computer equipment	20% reducing balance

Debtors

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

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.

Creditors

Creditors with no stated interest rate and payables within one year are recorded at transaction price. Any losses arising from impairment are recognised in the profit and loss account in other administrative expenses.

Fund structure

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

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Help in Need Today

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Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Help in Need Today

known as HINT

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Total funds £
Appeals and donations	<u>454,146</u>	<u>454,146</u>
Total for 2023	<u>454,146</u>	<u>454,146</u>
Total for 2022	<u>470,599</u>	<u>470,599</u>

3 Trustees remuneration and expenses

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

Help in Need Today

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Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

4 Taxation

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

5 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	5,197	5,197
At 31 March 2023	5,197	5,197
Depreciation		
Charge for the year	1,039	1,039
At 31 March 2023	1,039	1,039
Net book value		
At 31 March 2023	4,158	4,158

6 Debtors

	2023 £	2022 £
Other debtors	2,982	6,473

7 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	101,120	188,923

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors	10,110	4,845

Help in Need Today

known as HINT

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

9 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
General	<u>190,551</u>	<u>556,986</u>	<u>(649,387)</u>	<u>98,150</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
General	<u>256,551</u>	<u>470,599</u>	<u>(536,599)</u>	<u>190,551</u>

Help in Need Today

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Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

10 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	4,158	4,158
Current assets	104,102	104,102
Current liabilities	(10,110)	(10,110)
Total net assets	98,150	98,150

	Unrestricted funds General £	Total funds at 31 March 2022 £
Current assets	195,396	195,396
Current liabilities	(4,845)	(4,845)
Total net assets	190,551	190,551

11 Related party transactions

During the year the charity made the following related party transactions:

Safar Academy Trust

None of our trustees receive remuneration or other benefit from their work with the charity. Any connection between a trustee or senior manager of the charity with its members must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

Safar Academy Trust is a charity which provides learning materials and support to the children in need and is connected through the chairman of HINT who is also a trustee of Safar Academy Trust.. At the balance sheet date the amount due from Safar Academy Trust was £894 (2022 - £6,473).

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Statement of Financial Activities by fund for the Year Ended 31 March 2023

	Total Unrestricted Funds 2023 £	Total Unrestricted Funds 2022 £
Income and Endowments from:		
Donations and legacies	454,146	470,599
Other income	102,840	-
Total income	<u>556,986</u>	<u>470,599</u>
Expenditure on:		
Charitable activities	<u>(649,387)</u>	<u>(536,599)</u>
Total expenditure	<u>(649,387)</u>	<u>(536,599)</u>
Net expenditure	<u>(92,401)</u>	<u>(66,000)</u>
Net movement in funds	(92,401)	(66,000)
Reconciliation of funds		
Total funds brought forward	<u>190,551</u>	<u>256,551</u>
Total funds carried forward	<u>98,150</u>	<u>190,551</u>

Help in Need Today

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Detailed Statement of Financial Activities for the Year Ended 31 March 2023

	Total 2023 £	Total 2022 £
Income and Endowments from:		
Donations and legacies (analysed below)	454,146	470,599
Other income (analysed below)	102,840	-
Total income	556,986	470,599
Expenditure on:		
Charitable activities (analysed below)	(649,387)	(536,599)
Total expenditure	(649,387)	(536,599)
Net expenditure	(92,401)	(66,000)
Net movement in funds	(92,401)	(66,000)
Reconciliation of funds		
Total funds brought forward	190,551	256,551
Total funds carried forward	98,150	190,551

Help in Need Today

known as HINT

Detailed Statement of Financial Activities for the Year Ended 31 March 2023 (continued)

	Total 2023 £	Total 2022 £
<i>Donations and legacies</i>		
Donations	454,146	470,599
	<u>454,146</u>	<u>470,599</u>
<i>Other income</i>		
Pilgrimage to Mekkah income	97,230	-
Events	5,610	-
	<u>102,840</u>	<u>-</u>
<i>Charitable activities</i>		
Travelling	7,675	-
Pilgrimage to Mekkah cost	95,470	-
Printing, design and marketing	28,459	117,748
Poverty relief activities	263,640	236,000
Educational & awareness events and donations	243,144	161,687
Independent examiner's fee	1,575	1,480
Professional fees	3,690	3,365
Bank charges	3,524	11,819
Depreciation of office equipment	1,039	-
Fundraisers	-	4,500
Staff training	1,171	-
	<u>649,387</u>	<u>536,599</u>